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Report Name: China Publishes Updated MFN Tarriff Rates - Increasing Tariffs on Cranberries and Some Fishery Products

Country: China - People's Republic of

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Report Category: Agricultural Situation, Fishery Products, Dried Fruit, Fresh Fruit, Policy and Program Announcements

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Report Highlights:

Effective January 1, 2026, China will eliminate the tentative MFN tariff rates previously applied to fresh and dried cranberries, as well as specific types of frozen fish, according to a tariff adjustment plan published on December 29, 2025. The MFN tariff rates will increase ten percent for cranberries and one percent for select frozen fish products. This report contains an unofficial translation of the 2026 tariff adjustment plan and a list of agriculture-related products subject to tentatively applied MFN tariff rates.

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Background

On December 29, 2025, the Ministry of Finance published an announcement from the State Council Tariff Commission (SCTC) detailing China's 2026 tariff adjustment plan. SCTC also announced China's tariff rate quotas (TRQ) for certain commodities.

This GAIN report provides an unofficial translation of the 2026 tariff adjustment plan, a table of agriculture-related products currently subject to tentative Most-Favored -Nation (MFN) tariff rates (Table 1), and a list of commodities under TRQ administration (Table 2). Please refer to the following link for the SCTC announcement and a complete list of tariff adjustments in 2026:

http://gss.mof.gov.cn/gzdt/zhengcefabu/202512/t20251229_3980625.htm

Each year, SCTC announces tentative import and export tariff rates for select commodities, effective for the following year. These tentative rates, typically lower than standard MFN tariffs, remain in effect until SCTC terminates them. Currently, China applies tentative MFN tariff rates to 935 tariff lines.

Notable Tariff Adjustments in 2026

Effective January 1, 2026, the tentative tariff rates currently applied to fresh cranberries, dried cranberries, and specific frozen fishery products will revert to their standard MFN tariff levels. Under the 2026 tariff adjustment plan, the tariff for fresh cranberries (HS 08104000) will double from 15 percent to 30 percent, and the rate for dried cranberries (HS 08134090) will increase from 15 percent to 25 percent. Similarly, frozen fishery products classified under HS 03034510, 03034520, and 03034600 will see a rate hike from six percent to seven percent. It is important to note that other agriculture-related products with tentative MFN rates previously announced by the SCTC will remain unchanged.

BEGIN TRANSLATION

Announcement of the State Council Tariff Commission on the 2026 Tariff Adjustment Plan

December 26, 2025

SCTC Announcement No. 11, 2025

In order to thoroughly implement the spirit of the 20th National Congress of the Communist Party of China and its subsequent plenary sessions, guide the development of new productive forces, continuously meet the people's needs for a better life, support high-level opening up, and promote high-quality development, in accordance with the "Customs Law of the People's Republic of China" and relevant regulations, adjustments will be made to the import tariff rates and tariff classifications of some commodities effective January 1, 2026. The specific details are provided in the attachment.

2026 Tariff Adjustment Plan

I. Tentative Import Tariff Rates

Tentative import tariff rates will be implemented for 935 commodities (excluding tariff rate quota commodities) (see Appendix 1).

II. Tariff Rate Quota (TRQ) Tariff Rates

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TRQ administration will continue to be implemented for eight categories of imported commodities, such as wheat, with no change in tariff rates. Of which, a tentative in-quota tariff rate of one percent will continue to be applied to three fertilizers including urea, compound fertilizers, and diammonium phosphate. Continue to apply tentative tariff rates on certain quantities of cotton imported outside the quota in the form of a sliding tax (see Appendix 2).

III. Export Tariff Rates

Export tariffs will continue to be levied on 107 commodities, such as ferrochrome. Of which 68 commodities will be applied with tentative export tariff rates (see Appendix 3).

IV. Tariff Lines and Notes

Adjustments will be made to some tariff lines and domestic sub-lines notes (see Appendices 4 and 5). After the adjustments, there will be 8,972 domestic sub-lines and 201 sub-line notes.

V. Conventional Tariff Rates

Based on 24 free trade agreements (FTA) and preferential trade arrangements signed and entered into force with 34 trading partners, conventional tariff rates will continue to be applied to certain imported goods originating from these trading partners. First, further tariff reductions will be implemented according to the relevant agreements. The conventional tariffs will be further reduced in accordance with the FTAs between China and New Zealand, Peru, Switzerland, South Korea, Australia, Pakistan, Mauritius, Cambodia, Nicaragua, Ecuador, Serbia, and the Maldives, and the Regional Comprehensive Economic Partnership Agreement (RCEP). Second, the corresponding conventional tariff rates will continue to be applied to relevant imported commodities for which tariff reductions have already been completed. The FTAs between China and ASEAN, Chile, Singapore, Georgia, Iceland, and Costa Rica, the early harvest arrangement of the China-Honduras Free Trade Agreement, the Closer Economic Partnership Arrangement (CEPA) between mainland China and Hong Kong and Macau, the Economic Cooperation Framework Agreement (ECFA) across the Taiwan Strait, and the Asia-Pacific Trade Agreement will continue to be implemented as stipulated. (see Appendix 6)

VI. Preferential Tariff Rates

I) Continue to grant zero tariff treatment to 100 percent of tariff lines for 43 least developed countries with which China has established diplomatic relations, implementing preferential tariff rates. For TRQ commodities, only the in-quota tariff rates will be reduced to zero, while the tariff rate outside the quota remains unchanged.

II) In accordance with the Asia-Pacific Trade Agreement and the exchange of notes agreements between China and relevant ASEAN member states, continue to implement preferential tariff rates for certain imported goods originating from Bangladesh, Laos, Cambodia, and Myanmar. (see Appendix 6)

The above plan will be implemented from January 1, 2026.

Appendices:

1. [Tentative Import Tariff Rate Table](#)
2. [Tariff Rate Quota Commodity Tariff Rate Table](#)

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3. [Export Tariff Rate Table](#)
4. [Import and Export Tariff Line Adjustment Table](#)
5. [Domestic Sub-line Annotation Adjustment Table](#)
6. [FTA and Preferential Trade Arrangement Implementation Tariff Rate Table](#)

END TRANSLATION

Table 1

Tentative Tariff Rates on Agriculture-related Products in 2026 (Unit: tariff rate %) ①

Serial No.	EX②	HS Code	Commodity ③	2026 MFN tariff rate	2026 tentative applied rate
1		01061211	Whales, dolphins, and porpoises; manatees and dugongs, pure-bred breeding	10	0
2		03021410	Fresh, chilled Atlantic salmon	10	7
3		03031310	Frozen Atlantic salmon	7	5
4		03033110	Frozen Greenland halibut	7	5
5		03033200	Frozen plaice	7	5
6		03034100	Frozen albacore or longfin tunas	7	6
7		03034200	Frozen yellowfin tunas	7	6
8		03034400	Frozen bigeye tunas	7	6
9		03035100	Frozen herrings	7	5
10	ex	03035990	Frozen capelin, excluding edible remnants	7	5
11		03036300	Frozen cod	7	5
12		03036700	Frozen Alaska Pollack	7	5

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13		03036800	Frozen blue whiting	7	5
14		03038910	Frozen scabber fish	7	5
15	ex	03038990	Frozen flat scorpionfish	7	5
16		03061490	Other frozen crabs	7	5
17		03063190	Live, fresh or chilled rock lobster and other sea crawfish	7	5
18		04041000	Whey and modified whey	6	2
19		04062000	Grated or powdered cheese, of all kinds	12	8
20		04063000	Processed cheese, not grated or powdered	12	8
21		04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	15	8
22		04069000	Other cheese	12	8
23		05051000	Raw Feathers For Stuffing; Down	10	2
24		05119111	Fertilized fish eggs	12	0
25	ex	05119190	Artemia eggs (Brine shrimp eggs)	12	6
26	Ex	07129099	Sweet corn seeds	13	0
27		08011100	Desiccated coconut	12	7
28		08012100	In-shell Brazil nuts, fresh or dried	10	7
29		08012200	Shell Brazil nuts, fresh or dried	10	7
30		08013100	In shell cashews, fresh or dried	20	5
31		08013200	Shell cashews, fresh or dried	10	7
32		08021100	In shell almonds, fresh or dried	24	10
33		08025100	In-shell Pistachios, fresh or dried	10	5
34		08025200	Shelled pistachios, fresh or dried	10	5

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35		08026190	Other in-shell macadamia nuts	24	12
36		08026200	Shelled macadamia nuts	24	12
37		08029100	Inshell pine nuts, fresh or dried	24	10
38		08029200	Shelled pine nuts, fresh or dried	25	10
39	ex	08029990	Pecan (whether or not shelled or peeled)	24	7
40		08044000	Avocados, fresh or dried	25	7
41	ex	08119090	Frozen avocados	30	7
42	ex	09092100	Coriander seeds	15	0
43		12040000	Linseed	15	9
44		12060090	Sunflower seed, not for cultivation	15	9
45	ex	12119039	Burdock seeds	6	0
46		12122190	Other seaweeds and algae fit for human consumption	15	2
47		12122910	Sargass (not for human consumption)	15	2
48		12122990	Other seaweeds and algae unsuitable for human consumption	15	2
49	ex	12149000	Other Lucerne (alfalfa), excluding meal and pellets	9	7
50	ex	12149000	Mixed natural forage grass of gramineae and legume families, other than Lucerne (alfalfa)	9	4
51	ex	14049090	Coco coir (sripe/piece)	15	4
52		15021000	Bovine animal tallow	8	2
53		15029000	Other bovine animal tallow	8	4
54	ex	15042000	Fish oil capsules	12	8
55	ex	15119020	Palm stearin (melting point 50°C-	8	2

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			56°C)		
56		15200000	Glycerol, crude; glycerol waters and glycerol lyes	20	6
57		17021100	Anhydrous lactose, containing by weight 99% or more lactose, calculated on the dry matter	10	5
58		18010000	Whole or broken cocoa beans, raw or roasted	8	0
59		18040000	Cocoa butter, fat and oil	22	10
60	ex	19011010	Formula milk powder prepared for infant use, put up for retail sale (excluding dairy-based infant formula food of special medical purposes)	15	5
61	ex	19101010	Dairy-based infant formula food of special medical purposes	15	0
62		19011090	Other food prepared for infant use, put up for retail sale	15	2
63		19019000	Food prepared from malt extract or grain flour and dairy food products	10	5
64	ex	19019000	Dairy-based formula food of special medical purposes	10	0
65		21042000	Homogenized composite food preparations	12	6
66	ex	21069090	Non-dairy based infant formula food for special medical purposes; non-dairy based formula food for special medical purposes	12	0
67		22051000	Vermouth and other wine in small containers	65	30
68		23050000	Oil-cake and other solid residues resulting from the extraction of	5	0

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			peanut oil		
69		23061000	Oil-cake and other solid residues resulting from extraction of cotton seeds	5	0
70		23062000	Oil-cake and other solid residues resulting from extraction of linseeds	5	0
71		23063000	Oil-cake and other solid residues resulting from extraction of sunflower seeds	5	0
72		23064100	Oil-cake and other solid residues resulting from extraction of low erucic acid rapeseeds	5	0
73		23064900	Oil-cake and other solid residues resulting from extraction of other rapeseeds	5	0
74		23065000	Oil-cake and other solid residues resulting from extraction of coconut or copra	5	0
75		23066000	Oil-cake and other solid residues resulting of extraction of palm nuts or kernels	5	0
76		23069000	Other oil-cake and solid residues, other than under tariff lines of 2304 or 2305	5	0
77		23080000	Other plant products used in animal feeding	5	0
78		23091010	Dog or cat food in airtight containers for retail sale	15	10
79		23091090	Other dog or cat food in retail packages	15	10
80		23099090	Other preparations of a kind used in animal feeding	6.5	4

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81		29054500	Glycerol	8	3
82		33011200	Essential oils of oranges	20	10
83		33012400	Essential oils of peppermint	20	10
84		33012500	Essential oils of other mint	15	5
85		33012999	Essential oils of Sassafrass oil	15	7
86		33013010	Balsam Of Irises	20	10
87		35022000	Whey protein powder (whey protein content of dry components exceeds 80% by weight)	10	5
88		35022000	Lactoferrin	10	5
89		35051000	Dextrins and other modified starches	12	6
90		38231200	Oleic acid	16	8
91	ex	38231900	Deodorizerdistillate	16	10
92		41012020	Raw hides and skins of equine animals	5	2
93		43011000	Whole mink fur, with or without head, tail, or paws	15	10
94		43016000	Whole fox fur, with or without head, tail, or paws	20	10
95		43018090	Other fur skins, whole	20	10
96		44021000	Bamboo wood charcoal	6	0
97		44022000	Shell or nut charcoal, whether or not agglomerated	6	0
98		44029000	Other Wood Charcoal	6	0
99		44041000	Coniferous Hoopwood; Split Poles, Wooden Sticks	6	0
100		44042000	Non-Coniferous Hoopwood; Split Poles, Wooden Sticks	6	0

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101		44050000	Wood Wool; Wood Flour	6	0
102		44081011	Coniferous Wood sheets for Veneer, of laminated plywood Thick≤6Mm	6	0
103		44081019	Coniferous Wood Sheets for Veneer, Nes, Thick≤6Mm	4	0
104		44081020	Coniferous Wood Sheets for Plywood, Thick≤6Mm	4	0
105		44081090	Other Coniferous Wood, Sawn Lengthwise, Thick≤6Mm	4	0
106		44083111	Sheets for veneer of Dark/Light Red Meranti, Thick≤6Mm	6	0
107		44083119	Other Veneer Sheets of Dark/Light Red Meranti, Thick≤6Mm	4	0
108		44083120	Sheets for plywood of Dark/Light Red Meranti, Thick≤6Mm	4	0
109		44083190	Other Sheets of Dark/Light Red Meranti, Thick≤6Mm	4	0
110		44083911	Veneer Sheets of laminated plywood, with tropical Wood, Thick≤6mm	6	0
111		44083919	Other Veneer Sheets of Other Tropical Wood, Thick≤6mm	4	0
112		44083920	Sheets for Plywood of other tropical Wood, Thick≤6Mm	4	0
113		44083990	Other Tropical Wood, Sawn Lengthwise, Thick≤6Mm	4	0
114		44089011	Other Veneer Sheets of Plywood, Thick≤6Mm	4	0
115		44089012	Veneer Sheet of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
116		44089013	Veneer sheets of bamboo,	4	0

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			Thick≤6Mm		
117		44089019	Other Veneer Sheets of Wood, Thick≤6Mm	3	0
118		44089021	Sheets for Plywood of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
119		44089029	Other Wood Sheets for Plywood, thick≤6Mm	3	0
120		44089091	Other Wood Sheets of Temperate Non-Coniferous Wood, Thick≤6Mm	3	0
121		44089099	Wood, Nes, Sawn Lengthwise, Thick≤6Mm	3	0
122		44091010	Floorboard strips, coniferous wood continuously shaped along any of its edges, ends or faces	6	0
123		44091090	Other Coniferous wood continuously shaped along any of its edges, ends or faces	6	0
124		44092110	Floorboard strips, bamboo continuously shaped along any of its edges, ends or faces	4	0
125		44092190	Other bamboo continuously shaped along any of its edges, ends or faces	4	0
126		44092210	Floorboard strips, of tropical wood continuously shaped along any of its edges, ends or faces	4	0
127		44092290	Other tropical wood continuously shaped along any of its edges, ends or faces	4	0
128		44092910	Other Non-Coniferous Wood Floor Strips/Boards, continuously shaped along any of its edges, ends or faces	4	0

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129		44092990	Other Non-Coniferous Wood, continuously shaped along any of its edges, ends or faces	4	0
130		44101100	Wooden particle board	4	0
131		44101200	Oriented standard board (OSB)	4	0
132		44101900	Other Similar Board, of Wood	4	0
133		44111211	Fiberboard (Mdf), Thick \leq 5Mm, D. $>$ 0.8g/cm ³ , Not mechanically worked or surface covered	4	0
134		44111219	Fiberboard (Mdf), Thick \leq 5Mm, D. $>$ 0.8g/cm ³ , other	6	0
135		44111221	Fiberboard (Mdf), Thick \leq 5Mm, 0.5g/cm ³ $<$ D. \leq 0.8g/cm, of radiata pine	4	0
136		44111229	Fiberboard (Mdf), Thick \leq 5Mm, 0.5g/cm ³ $<$ D. \leq 0.8g/cm, other	4	0
137		44111291	Fiberboard (Mdf), Thick \leq 5Mm, D. \leq 0.5g/cm ³ , not mechanically worked or surface covered	6	0
138		44111299	Fiberboard (Mdf), Thick \leq 5Mm, D. \leq 0.5g/cm ³ , Other	4	0
139		44111311	Fiberboard (Mdf), 5 $<$ Thick \leq 9mm , D. $>$ 0.8g/cm ³ , not mechanically worked or surface covered	4	0
140		44111319	Fiberboard (Mdf), 5 $<$ Thick \leq 9mm, D. $>$ 0.8g/cm ³ , other	6	0
141		44111321	Fiberboard (Mdf), 5 $<$ Thick \leq 9mm, 0.5g/cm ³ $<$ D. \leq 0.8g/cm ³ , of radiata pine	4	0
142		44111329	Fiberboard (Mdf), 5 $<$ Thick \leq 9mm,	4	0

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			0.5g/cm3 < D. ≤ 0.8g/cm3, other		
143		44111391	Fiberboard (Mdf), 5 < Thick ≤ 9mm, D. ≤ 0.5g/cm3, Not mechanically worked or surface covered	6	0
144		44111399	Fiberboard (Mdf), 5 < Thick ≤ 9mm, D. ≤ 0.5g/cm3, other	4	0
145		44111411	Fiberboard (Mdf), Thick > 9Mm, D. > 0.8g/cm3, Not mechanically worked, or surface covered	4	0
146		44111419	Fiberboard (Mdf), Thick > 9Mm, D. > 0.8g/cm3	6	0
147		44111421	Fiberboard (Mdf), Thick > 9Mm, 0.5g/cm3 < D. ≤ 0.8g/cm3, of radiata pine	4	0
148		44111429	Fiberboard (Mdf), Thick > 9Mm, 0.5g/cm3 < D. ≤ 0.8g/cm3	4	0
149		44111491	Other Fiberboard (Mdf), Thick > 9Mm, other, Not mechanically worked, or surface covered	6	0
150		44111499	Other Fiberboard (Mdf), Thick > 9Mm	4	0
151		44119210	Other Wood Fiberboard, Thick > 9Mm, D. > 0.8g/cm3, Not mechanically worked, or surface covered	4	0
152		44119290	Other Wood Fiberboard, Thick > 9Mm, D. > 0.8g/cm3, mechanically worked, or surface covered	6	0
153		44119310	Other Wood Fiberboard, Thick > 9Mm, 0.5g/cm3 < D. ≤ 0.8g/cm3, of	4	0

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			radiata pine		
154		44119390	Other Wood Fiberboard, Thick > 9Mm, 0.5g/cm3 < D. ≤ 0.8g/cm3	4	0
155		44119410	Other Wood Fiberboard, 0.35g/cm3 < D. ≤ 0.5g/cm3	6	0
156		44119421	Other Wood Fiberboard, D. ≤ 0.35g/cm3, not mechanically worked, or surface covered	6	0
157		44119429	Other Wood Fiberboard, D. ≤ 0.35g/cm3, mechanically worked, or surface covered	4	0
158		44121011	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness with at least one outer ply of tropical wood	6	0
159		44121019	Bamboo plywood solely of sheets, each ply not exceeding 6 mm thickness	4	0
160		44121020	Bamboo plywood, other, with at least one outer ply of non-coniferous wood	6	0
161		44121093	Bamboo plywood, other, with at least one outer ply of tropical wood listed on Note 1 of this chapter	6	0
162		44121094	Bamboo plywood, other, with at least one outer ply of other tropical wood	6	0
163		44121095	Bamboo plywood, other, with at least one outer ply of particle board	6	0
164		44121099	Other Bamboo plywood	4	0
165		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	6	0

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			of tropical wood		
166		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	0
167		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 4411782.33)	4	0
168		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	0
169		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	0
170		44124100	Laminated wood with at least one outer ply of tropical wood	6	0
171		44124200	Laminated wood with at least one outer ply of Non-coniferous wood	6	0
172		44124911	Laminated wood that the upper and lower layers are all coniferous wood, at least one layer in the middle is the tropical wood listed in the Note 1 of this chapter.	6	0
173		44124919	The upper and lower layers are all coniferous wood, at least one layer in the middle is other tropical wood	6	0

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174		44124920	The upper and lower layers are all coniferous wood, with at least one layer of particle board	6	0
175		44124990	Other laminated wood with the upper and lower layers are all coniferous wood	4	0
176		44125100	Blockboard/Laminboard/Battenboard, with at least one outer ply of tropical wood	6	0
177		44125200	Blockboard/Laminboard/Battenboard, with at least one outer ply of non-coniferous wood	6	0
178		44125911	Blockboard/Laminboard/Battenboard, with the upper and lower layers are all coniferous wood, and at least one layer in the middle is the tropical wood listed in the Note 1 of this chapter	6	0
179		44125919	Blockboard/Laminboard/Battenboard, with the upper and lower layers are all coniferous wood, and at least one layer in the middle is other tropical wood	6	0
180		44125920	Blockboard/Laminboard/Battenboard, with the upper and lower layers are all coniferous wood, and at least one layer in the middle is particle board	6	0
181		44125990	Other Blockboard/Laminboard/Battenboard, with the upper and lower layers are all coniferous wood	4	0
182		44129100	Other Laminated wood with at least one outer ply of tropical wood	6	0
183		44129200	Other Laminated wood with at least one outer ply of Non-coniferous	6	0

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			wood		
184		44129920	Other laminated wood with the upper and lower layers are all coniferous wood, and at least one layer in the middle is the tropical wood listed in the Note 1 of this chapter	6	0
185		44129930	Other laminated wood with the upper and lower layers are all coniferous wood, and at least one layer in the middle is other tropical wood	6	0
186		44129940	Other laminated wood with the upper and lower layers are all coniferous wood, and at least one layer in the middle is particle board	6	0
187		44129990	Other laminated wood with the upper and lower layers	4	0
188		44130000	Densified Wood, in blocks, plates, strips or profile shapes	6	0
189		44149010	Frames for paintings, photographs, mirrors or similar objects, of radiata pine	7	0
190		44151000	Cases, boxes, crates, drums & similar packings	6	0
191		44152010	Pallets, box pallets and other load boards, of radiata pine	6	0
192		44152090	Other wooden box pallets and other load boards	6	3
193		44160010	Wooden casks/barrels/vats/tubs & Other Coopers' products and parts thereof, of wood, including staves, of radiata pine	12	0
194		44160090	Wooden casks/barrels/vats/tubs & Other Coopers' products and parts	12	5

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			thereof, of wood, including staves, of oak		
195		44170010	Wooden tools, broom or brush, boot or shoe lasts, of radiata pine	12	0
196		44181100	Windows, French-style (floor to ceiling) windows and their wooden frames, of tropical wood	4	0
197		44181910	Windows, French-style (floor to ceiling) windows and their frames, of radiata wood	4	0
198			Other wooden windows, French-style (floor to ceiling) windows and their frames	4	0
199		44182100	Doors and their frames and thresholds, of tropical wood	4	0
200		44182900	Doors and their frames and thresholds, other	4	0
201		44183000	Poles and beams	4	0
202		44184000	Formwork (Shuttering) for concrete constructional work	4	0
203		44185000	Shingles and shakes	6	0
204		44187310	For mosaic floors, of bamboo or with at least the top layer of bamboo	4	0
205		44187320	Assembled flooring panels, of bamboo or with at least the top layer of bamboo, other multilayer of bamboo	4	0
206		44187390	Other assembled flooring panels, of bamboo or bamboo layer	4	0
207		44187400	Assembled flooring panels, other, for mosaic floor	4	0

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208		44187500	Assembled flooring panels, other, multilayers	4	0
209		44187900	Assembled Flooring Panels, of wood, other	4	0
230		44188100	Glulam	4	0
231		44188200	Orthogonal Glulam	4	0
232		44188300	I-beam	4	0
233		44188900	Other engineering structural wood products	4	0
234		44189100	Other builders' joinery and carpentry of bamboo	4	0
235		44189200	Cellular wood panels	4	0
236		44189900	Other builders' joinery and carpentry of wood	4	0
237		53012100	Flax, broken or scutched	6	1
238		53013000	Flax tow and waste	6	1

Notes:

- ① Percentage (%) in the table applies to ad valorem tariff only.
- ② “EX” indicates that commodities applicable to tentative duties should be within the HS code and should be determined by the Mandarin Chinese commodity description.
- ③ Except for the tariff code marked with “ex”, the commodity names are for reference only. The specific product scope should refer to the product scope corresponding to the tariff code in the “Import and Export Tariffs of the People’s Republic of China” effective on January 1, 2026.

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Table 2**Tariff Rates for TRQ Commodities (unit: tariff rate %)**

Serial No.	Commodity category	HS code	Common Tariff Rate	MFN Tariff Rate	TRQ Tariff Rate①
1	Wheat	10011100	180	65	1
		10011900	180	65	1
		10019100	180	65	1
		10019900	180	65	1
		11010000	130	65	6
		11031100	130	65	9
		11032010	180	65	10
2	Corn	10051000	180	20	1
		10059000	180	65	1
		11022000	130	40	9
		11031300	130	65	9
		11042300	180	65	10
3	Paddy rice and milled rice	10061021	180	65	1
		10061029	180	65	1
		10061081	180	65	1
		10061089	180	65	1
		10062020	180	65	1
		10062080	180	65	1
		10063020	180	65	1
		10063080	180	65	1
		10064020	180	10	1
		10064080	180	10	1
		11029021	130	40	9
		11029029	130	40	9
		11031931	70	10	9
		11031939	70	10	9
4	Sugar	17011200	125	50	15
		17011300	125	50	15
		17011400	125	50	15
		17019100	125	50	15
		17019910	125	50	15
		17019920	125	50	15
		17019990	125	50	15
5	Wool	51011100	50	38	1
		51011900	50	38	1
		51012100	50	38	1
		51012900	50	38	1
		51013000	50	38	1
		51011010	50	38	1

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6	Wool tops	51051000 51052100 51052900	50 50 50	38 38 38	3 3 3
7	Cotton	52010000 52030000	125 125	40② 40	1 1
8	Fertilizer	31021000 31052000 31053000	150 150 150	50 50 50	4③ 4④ 4⑤

Notes:

① For products subject to TRQ under FTAs that have been signed with China and have taken effect, the TRQ rate shall be implemented in accordance with the provisions of the corresponding FTAs.

② A tentative sliding tax will apply to out-quota import cotton within certain amount. The specific formula is as follows:

- 1) When the dutiable price of imported cotton is greater than or equal to 14.000 RMB per kilo, the tentative tariff rate is 0.280 RMB per kilo;
- 2) When the dutiable price of imported cotton is less than 14.000 RMB, the tentative ad valorem tariff rate is calculated based on the following formula:

$$R_i = 9.0/P_i + 2.69\% * P_i - 1$$

The calculation result of the above formula will be rounded to three decimal places. Of which, R_i refers to tentative ad valorem tariff rate. When the calculation result of the above formula is greater than 40 percent, the value of R_i should be 40 percent. P_i refers to dutiable price (unit: RMB/kilo).

③, ④, ⑤ Tentative import tariff rate is one percent.

Attachments:

No Attachments.

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