

**Voluntary Report** – Voluntary - Public Distribution

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**Report Name:** China Announces New Agricultural Tariff Classifications with 9 Percent VAT Rate

**Country:** China - People's Republic of

**Post:** Beijing

**Report Category:** Agricultural Situation, Policy and Program Announcements, MISC-Commodity

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**Report Highlights:**

China has introduced new 10-digit tariff classifications for certain commodities including 16 agriculture-related products that reduce the import value-added tax (VAT) for most of the products from 13 percent to 9 percent, effective immediately as of February 2, 2026. Key products benefiting from this lower VAT include refined sunflower oil, crude sunflower oil, refined rapeseed oil, uncooked pasta, and raw cocoa beans.

On February 2, 2026, the General Administration of Customs of China (GACC) published an announcement on its official website introducing new 10-digit tariff lines for specific products subject to a 9-percent import VAT, effective immediately. These tariff lines, including 16 agriculture-related products, are derived from existing 8-digit Harmonized System (HS) codes and generally benefit from a lower VAT rate compared with the previous classification. For example, a new 10-digit tariff line (1512190010) was created for “refined sunflower oil,” which is now subject to a 9-percent VAT during customs clearance. Previously, this product was classified under HS code 15121900 and was subject to a 13 percent VAT. As a result, importers are advised to use the updated tariff lines when importing products covered by the GACC announcement. The complete list of new tariff lines is provided in the official [GACC notice](#).

In addition to most-favored-nation (MFN) import tariffs, agricultural products imported from the United States remain subject to retaliatory tariffs. For further information, refer to USDA GAIN report [CH2025-0209](#).

**Table 1. Newly Established Tariff Lines and VAT Related to Agriculture**

<b>Serial No.</b>	<b>EX</b>	<b>HS Code</b>	<b>Commodity Description</b>	<b>New 10-digit Tariff lines</b>	<b>VAT (%) as of Feb. 2, 2026</b>
1	ex	04109090	Edible eggs of endangered river turtles or sea turtles	0410909020	9
2	ex	04109090	Edible eggs of river turtles or sea turtles	0410909030	9
3	ex	05119990	Other endangered animal products not elsewhere specified or included (excluding animal excrement)	0511999030	9
4	ex	05119990	Other animal products not elsewhere specified or included (excluding animal excrement)	0511999090	9
5	ex	09109910	Unmilled Chinese prickly ash, bamboo leaf Chinese prickly ash, and green Chinese prickly ash	0910991010	9
6	ex	15121100	Crude sunflower oil	1512110010	9
7	ex	15121900	Refined sunflower oil and its fractions	1512190010	9
8	ex	15149900	Refined rapeseed oil, other than low erucic acid	1514990010	9
9	ex	15159090	Rice bran oil, fennel oil, walnut oil, peppercorn oil, apricot seed oil, grapeseed oil, peony seed oil	1515909020	9

10	ex	15179010	Shortening made of vegetable fats and oils	1517901002	9
11	ex	15179010	Shortening made of microbial fats and oils	1517901090	9
12	ex	15179090	Other mixtures of vegetable fats and oils and their products	1517909002	9
13	ex	15179090	Other edible mixtures of microbial fats and oils and their products	1517909003	9
14	ex	18010000	Whole or broken raw cocoa beans	1801000010	9
15	ex	19021100	Uncooked pasta, not stuffed or otherwise prepared, containing eggs, other than quick-frozen	1902110010	9
16	ex	19021900	Other uncooked pasta, not stuffed or otherwise prepared, other than quick-frozen	1902190010	9

Note:

1. HS codes and commodity description are based on *Import and Export Tariff Schedule of the People's Republic of China (2026)*. "EX" indicates that the product should fall under the specified tariff code range and is subject to the specific product description. The tariff lines are for reference only, and the actual information should comply with the content of the customs clearance database.
2. Issues involving preferential VAT policies at the import stage shall be handled in accordance with relevant policy regulations.

**Attachments:**

No Attachments.