

# MOORE STEPHENS

No.	Items	2017 MFN duty rate(%)	From Dec 1, 2017 Tentative tax rate (%)	Reduction Rate (%)
1	Frozen Atlantic salmon and Donau tamarin	10	5	50%
2	Frozen capelin, except for giblets	10	5	50%
3	Other frozen crabs	10	5	50%
4	Frozen Northern Long Shrimp	5	2	60%
5	Other frozen shrimps	5	2	60%
6	Other freshwater reef shrimp and other lobster	15	5	67%
7	Other live fresh cold crab	14	7	50%
8	Live, fresh or cold abalone	14	7	50%
9	All kinds of grated or powdered cheese	12	8	33%
10	Processed cheese (except for grated or powdered)	12	8	33%
11	Blue cheese and other cheese with texture produced by Penicillium	15	8	47%
12	Other cheese	12	8	33%
13	Dried coconut	12	7	42%
14	<a href="#">Fresh or dried unhulled brazil nut</a>	10	7	30%
15	Fresh or dried shelled brazil nut	10	7	30%
16	Fresh or dried unhulled cashew nuts	20	7	65%
17	Fresh or dried shelled cashew nuts	10	7	30%
18	Unhulled non-seed Macadamia nuts	24	12	50%
19	Shelled Macadamia nuts	24	12	50%
20	Pecan	24	7	71%
21	Fresh or dried avocado	25	7	72%
22	Dried cranberry	25	15	40%
23	Animal meat, chop suey and blood sausage	15	8	47%

24	Animal meat, chop suey and other blood sausage	15	8	47%
25	Other retail packaged food for infants and young children	15	2	87%
26	Other uncooked or unmade pasta	15	8	47%
27	Cooked fruit homogenized food	30	15	50%
28	Seal oil capsules	20	10	50%
29	Milk Protein Hydrolyzate Formula, Milk Protein Hydrolyzate Formula, Amino Acid Formula, Lactose-Free Formula Special Baby Milk Powder	20	0	100%
30	Mineral water	20	10	50%
31	Taste of wine and other grapes made from fresh grapes with plants or spices in containers of 2 liters and below	65	14	78%
32	Distilled wine made from spirits	10	5	50%
33	Whisky	10	5	50%
34	Ampicillin preparations (mixed, curative or prophylactic, formulated or in retail packages)	6	2	67%
35	Amoxicillin preparation (a mixture of two or more ingredients, used for treatment or prophylaxis, formulated or in retail packages)	6	2	67%
36	Penicillin V preparations (made up of two or more ingredients, used for treatment or prophylaxis, formulated or in retail packages)	6	2	67%
37	Other penicillin preparations (mixed or not mixed, for therapeutic or prophylactic use, formulated or in retail packages)	6	2	67%
38	Medicines containing other penicillins and penicillin derivatives having penicillanic acid structure or streptomycin and their derivatives (mixed or not mixed, used for treatment or prophylaxis, formulated or in retail packages)	6	2	67%
39	Cefotaxime formulations (mixed or not mixed, for therapeutic or prophylactic uses, formulated or in retail packages)	6	2	67%
40	Ceftazidime preparations (mixed or not mixed, for therapeutic or prophylactic use, formulated or in retail packages)	6	2	67%
41	Cefoxitin preparations (mixed or not mixed, for therapeutic or prophylactic use, formulated or in retail packages)	6	2	67%
42	Ceftazidime Preparations (mixed or not, for therapeutic or prophylactic use, formulated or in retail packages)	6	2	67%
43	Cefaclor preparations (mixed or not mixed, for therapeutic or prophylactic use, formulated or in retail packages)	6	2	67%
44	Cefuroxime formulations (mixed or not mixed, for therapeutic or prophylactic use, formulated or in retail packages)	6	2	67%
45	Ceftriaxone formulation (mixed or not, for therapeutic or prophylactic use, formulated or in retail packages)	6	2	67%
46	Cefoperazone formulations (mixed or not, for therapeutic or prophylactic use, formulated or in retail packages)	6	2	67%
47	Contains other cephalosporin preparations (mixed or not mixed, for therapeutic or prophylactic use, formulated or in retail packages)	6	2	67%
48	Medicaments containing other antibiotics (mixed or unmixed, for therapeutic or prophylactic use, formulated or in retail packages)	6	2	67%
49	Medicaments containing recombinant human insulin but not antibiotics (mixed or unmixed, for therapeutic or prophylactic uses, formulated doses or in retail packages)	5	2	60%

50	Medicaments containing other insulin but no antibiotics (mixed or unmixed, for therapeutic or prophylactic uses, dosed or in retail packages)	5	2	60%
51	Medicinal products containing adrenal glands, mixed or not, but not containing antibiotics (for therapeutic or prophylactic uses, formulated doses or in retail packages)	5	2	60%
52	Pharmaceutical products containing tax item 29.37 other products but not antibiotics (mixed or unmixed, for therapeutic or prophylactic uses, formulated doses or in retail packages)	5	2	60%
53	Other medications containing vitamins or tax items 29.36 Other products (mixed or not mixed, for therapeutic or prophylactic uses, formulated doses or in retail packages)	6	2	67%
54	Chinese patent medicine containing artemisinin and its derivatives	4	2	50%
55	Other medicines containing the anti-malarial active ingredient listed in note 2 to this Chapter	4	2	50%
56	Sulfa drugs (two or more ingredients mixed together for therapeutic or prophylactic use, formulated doses or retail packages)	6	2	67%
57	Chinese medicine wine (mixed or non-mixed, treatment or disease prevention has been set with the dose or retail package)	3	2	33%
58	Cool oil (mixed or not mixed, for therapeutic or prophylactic uses, formulated dose or retail package)	3	2	33%
59	Other Chinese medicine (mixed or non-mixed, for treatment or prevention of disease has been allocated dose or retail package)	3	2	33%
60	Other medications (mixed or not mixed, for therapeutic or prophylactic uses, formulated doses or in retail packages)	4	2	50%
61	Perfume and floral water	10	5	50%
62	Lip makeup	10	5	50%
63	Eye makeup	10	5	50%
64	Finger (toe) makeup	15	5	67%
65	Powder, whether or not squeezed	10	5	50%
66	Other beauty products or cosmetics and skin care products	6.5	2	69%
67	Shampoo	6.5	2	69%
68	Perm agent	15	5	67%
69	Hairspray	15	5	67%
70	Other hair care products	10	5	50%
71	Toothpaste	10	5	50%
72	Other tooth cleansing products	10	5	50%
73	<a href="#">Dental floss</a>	10	5	50%
74	Other oral and dental cleaners	10	5	50%
75	Shaving preparations	10	5	50%

76	Human deodorant and antiperspirant	10	5	50%
77	Bath salts and other bathing preparations	10	5	50%
78	Joss stick and others that emit aroma products by burning	10	5	50%
79	Indoor deodorant products	10	5	50%
80	Depilatories, other fragrant materials in the catalog number and make-up toiletries	9	5	44%
81	Plastic or textile materials for the face of other luggage	20	10	50%
82	Other materials for luggage	20	10	50%
83	Items such as wallets made of plastic or textile	20	10	50%
84	The surface of the paper or cardboard wallet and other items	20	10	50%
85	Other containers made of steel paper or cardboard	20	10	50%
86	Wool knit or crocheted men's coat, windbreaker	25	10	60%
87	Wool knit or crocheted women's coat, windbreaker	25	10	60%
88	Other textile materials knitted or crocheted women's coats, windbreaker	20	10	50%
89	Wool knit or crocheted men's suits	25	10	60%
90	Synthetic knit or crocheted men's suits	25	10	60%
91	Cotton knit or crocheted men's suits set	20	10	50%
92	Synthetic knitted or crocheted men's suits	25	10	60%
93	Wool knit or crocheted men's suits set	25	10	60%
94	Other knitted or crocheted men's casual suits made of other textile materials	25	10	60%
95	Synthetic knit or crocheted suits	25	10	60%
96	Synthetic knit or crocheted women's suits	25	10	60%
97	Kashmir goats fine wool knitted or crocheted pullovers and so on	14	5	64%
98	Wool coat, cloak and and similar items	16	5	69%
99	Cotton men's coats, cloaks and similar items	16	5	69%
100	Wool coat, cloak and similar products	16	5	69%
101	Cotton women's coats, cloaks and similar items	16	5	69%

102	Wool men's suits	17.5	5	71%
103	Mens woolen tops	16	5	69%
104	Wool female suits	17.5	5	71%
105	Synthetic women's casual wear suits	20	10	50%
106	Silk and spun silk women's casual wear suit	20	10	50%
107	Woolen blouse	16	5	69%
108	Silk shawls, headscarf, scarves and similar items	14	5	64%
109	Wool shawl, neckerchief, scarves, draped yarn, veils and similar items	14	5	64%
110	Cashmere shawls, neckerchief, scarves, draped yarn, veils and similar items	14	5	64%
111	Woolen blanket and travel blanket	16	5	69%
112	Rubber boots with metal protective head of plastic, rubber waterproof shoes	24	12	50%
113	Plastic shoe upper metal protective head of plastic, rubber waterproof shoes	24	12	50%
114	Rubber upper rubber, plastic bottom and surface of the short, waterproof boots	24	12	50%
115	Plastic shoe upper rubber, plastic bottom and surface of the short waterproof boots	24	12	50%
116	Other rubber, plastic outsole and upper waterproof boots	24	12	50%
117	Slippers made from leather or recycled leather	24	12	50%
118	Other footwear made of leather uppers at the end of textile materials	24	12	50%
119	Cooling capacity $\leq 4$ kcal / hour window or wall split air conditioners	15	10	33%
120	Cooling capacity $\leq 4$ kcal / hour heat pump air conditioners	15	10	33%
121	Cooling capacity $\leq 4$ kcal / hour when the other air conditioners	15	10	33%
122	Semiconductor refrigeration type household refrigerator	30	15	50%
123	Other household type refrigerator	30	15	50%
124	Refrigeration temperature $> -40$ °C, volume 500-800L cabinet freezer	23	12	48%
125	Refrigeration temperature $> -40$ °C, volume $\leq 500$ L cabinet freezer	30	15	50%
126	Refrigeration temperature $> -40$ °C, volume $\leq 500$ L vertical freezer	30	15	50%
127	Non-fully automatic washing machine equipped with centrifugal dryer for dry clothes volume $\leq 10$ kg	30	15	50%

128	Drying capacity $\leq$ 10kg of other washing machines	30	15	50%
129	Floor waxing machine	30	15	50%
130	Kitchen waste processor	20	10	50%
131	Electric toothbrush	30	10	67%
132	Other household electric appliances (except electric toothbrush)	30	15	50%
133	Electric shaver	30	10	67%
134	Electric hair clippers	30	15	50%
135	Electric epilator	20	10	50%
136	Electric storage radiator	35	17	51%
137	Other electric hair tools	35	17	51%
138	Electric hand dryer	35	17	51%
139	Electric iron	35	10	71%
140	Drip coffee machine	32	10	69%
141	Distillation percolation coffee machine	32	10	69%
142	Pumping coffee machine	32	10	69%
143	Home automatic bread machine	32	16	50%
144	Toaster	32	16	50%
145	Other electric toaster	32	16	50%
146	Electric water dispenser	32	16	50%
147	Electric smart toilet cover	32	10	69%
148	Other electric appliances (except smart toilet lid)	32	16	50%
149	Stroller	20	10	50%
150	Color changing mirror	16	8	50%
151	Dental fasteners	4	2	50%
152	Snow-skis	14	7	50%
153	Ski strap	14	7	50%

154	Other ski equipment	14	7	50%
155	Ice skate	14	7	50%
156	<a href="#">Roller skates</a>	14	7	50%
157	Toothbrush, including tooth plate brush	25	8	68%
158	Shaving brush, hair brush, eyelash brush and other human makeup brush	15	8	47%
159	Paintbrush	25	8	68%
160	<a href="#">Chinese Calligraphy Brush Pen</a>	20	8	60%
161	Cosmetic similar pens	25	8	68%
162	Ballpoint pen	15	8	47%
163	Felt tip and other water-penetrating pen and marker pen	21	12	43%
164	Ink brush	21	12	43%
165	Fountain pen	21	12	43%
166	Other pens	21	12	43%
167	Propelling pencil	21	12	43%
168	Contains $\geq$ two pen sets of goods	21	12	43%
169	Ballpoint pen core	21	12	43%
170	Pen head and tip tablets	12	8	33%
171	Stencil stylus pen rod, pencil rod and so on	21	12	43%
172	Pencil	21	12	43%
173	Color pencils	21	12	43%
174	Pencil core, black or other colors	21	12	43%
175	Crayon, drawing pen, writing or drawing with chalk	15	8	47%
176	Hard rubber or plastic combs, hairpins and the like	18	8	56%
177	Other materials made of combs, hairpins and the like	18	8	56%
178	Other hair clips, curlers, etc. and their parts	18	8	56%
179	Perfume sprayer or similar cosmetic sprayer	18	8	56%

180	Application powder or cosmetic powder puff and powder shot	18	8	56%
181	Glass liner thermos	24	8	67%
182	Other thermos	24	8	67%
183	Other vacuum containers and parts	18	8	56%
184	Baby diapers	7.5	0	100%
185	Other diapers	7.5	0	100%
186	Sanitary pads and tampons	10	5	50%
187	Similar materials for sanitary napkins or diapers made of any material	14	8	43%

For more information, please contact us at [info@msadvisory.com](mailto:info@msadvisory.com)



