

自由贸易协定和优惠贸易安排实施税率表<sup>[注1]</sup>

单位：税率（%）<sup>[注2]</sup>

| 序号   | 税则号列     | 亚太协定 | 亚太特惠 | 东盟协定 | 东盟特惠(老) | 东盟特惠(柬) | 东盟特惠(缅) | 智利 | 巴基斯坦 | 新西兰 | 新加坡 | 秘鲁 | 哥斯达黎加 | 瑞士 | 冰岛 | 韩国  | 澳大利亚 | 格鲁吉亚 | 毛里求斯 | RCEP日本 | RCEP韩国 | RCEP澳大利亚 | RCEP新西兰 | RCEP东盟 | 柬埔寨 | 尼加拉瓜 | 香港 | 澳门 | 台湾 |
|------|----------|------|------|------|---------|---------|---------|----|------|-----|-----|----|-------|----|----|-----|------|------|------|--------|--------|----------|---------|--------|-----|------|----|----|----|
| 5436 | 72042100 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 0      | 0      | 0        | 0       | 0      | 0   | 0    | 0  | 0  |    |
| 5553 | 72181000 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 0      | 0      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5554 | 72189100 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 0      | 0      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5555 | 72189900 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 0      | 0      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5556 | 72191100 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 0      | 0      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5557 | 72191210 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 2.9    | 2.8    | 2.8      | 2.8     | 2.8    | 0   | 0    | 0  | 0  | 0  |
| 5558 | 72191290 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 2.9    | 2.8    | 2.8      | 2.8     | 2.8    | 0   | 0    | 0  | 0  | 0  |
| 5559 | 72191312 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 0      | 0      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5560 | 72191319 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 2.9    | 2.8    | 2.8      | 2.8     | 2.8    | 0   | 0    | 0  | 0  | 0  |
| 5561 | 72191322 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 0      | 0      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5562 | 72191329 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 2.9    | 2.8    | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5563 | 72191412 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 0      | 0      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5564 | 72191419 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 0      | 0      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5565 | 72191422 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 0      | 0      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5566 | 72191429 |      |      | 0    |         |         |         | 0  | 0    | 0   |     | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 0      | 0      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5567 | 72192100 | 5.6  |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 3.3 | 0    | 0    | 0    | 8.6    |        | 8.5      | 8.5     | 8.5    | 0   | 0    | 0  | 0  | 0  |
| 5568 | 72192200 | 5.6  |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 5   | 0    | 0    | 0    |        |        | 8.5      | 8.5     | 8.5    | 0   | 0    | 0  | 0  | 0  |
| 5569 | 72192300 | 5.6  |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 3.3 | 0    | 0    | 0    | 0      | 7      | 8.5      | 8.5     | 0      | 0   | 0    | 0  | 0  | 0  |
| 5570 | 72192410 | 5.6  |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 3.3 | 0    | 0    | 0    | 0      | 7      | 8.5      | 8.5     | 0      | 0   | 0    | 0  | 0  | 0  |
| 5571 | 72192420 | 5.6  |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 5   | 0    | 0    | 0    | 0      | 8      | 8.5      | 8.5     | 0      | 0   | 0    | 0  | 0  | 0  |
| 5572 | 72192430 | 5.6  |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 3.3 | 0    | 0    | 0    | 0      | 7      | 8.5      | 8.5     | 0      | 0   | 0    | 0  | 0  | 0  |
| 5573 | 72193100 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 7.3    | 7      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5574 | 72193210 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 7.3    | 7      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5575 | 72193290 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 7.3    | 7      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5576 | 72193310 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 7.3    | 7      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5577 | 72193390 |      |      | 0    |         |         |         | 0  | 2.5  | 0   | 0   | 0  | 0     | 0  | 0  | 3.3 | 0    | 0    | 0    | 8.1    | 8      | 8.5      | 8.5     | 8      | 0   | 0    | 0  | 0  | 0  |
| 5578 | 72193400 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 5   | 0    | 0    | 0    | 8.6    | 8.5    | 8.5      | 8.5     | 8.5    | 0   | 0    | 0  | 0  | 0  |
| 5579 | 72193500 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 5   | 0    | 0    | 0    |        |        | 8.5      | 8.5     | 8.5    | 0   | 0    | 0  | 0  | 0  |
| 5580 | 72199000 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 7.3    | 7      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5581 | 72201100 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  |     | 0    | 0    | 0    |        |        | 8.5      | 8.5     | 8.5    | 0   | 0    | 0  | 0  | 0  |
| 5582 | 72201200 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 7.3    | 7      | 0        | 0       | 0      | 0   | 0    | 0  | 0  | 0  |
| 5583 | 72202020 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 3.3 | 0    | 0    | 0    | 8.1    | 8      | 8.5      | 8.5     | 8      | 0   | 0    | 0  | 0  | 0  |
| 5584 | 72202030 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 3.3 | 0    | 0    | 0    | 8.1    | 8      | 8.5      | 8.5     | 8      | 0   | 0    | 0  | 0  | 0  |
| 5585 | 72202040 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 7.3    |        | 8.5      | 8.5     | 7      | 0   | 0    | 0  | 0  | 0  |
| 5586 | 72209000 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 7.3    | 7      | 7        | 7       | 7      | 0   | 0    | 0  | 0  | 0  |
| 5587 | 72210000 | 4.8  |      | 0    |         |         |         | 0  | 2.5  | 0   | 0   | 0  | 0     | 0  | 0  | 8   | 0    | 0    | 0    | 7.3    | 8.5    | 8.5      | 8.5     | 7      | 0   | 0    | 0  | 0  | 0  |
| 5588 | 72221100 | 5.4  |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 9   | 0    | 0    | 0    |        |        | 8.5      | 8.5     | 8.5    | 0   | 0    | 0  | 0  | 0  |
| 5589 | 72221900 | 5.4  |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 9   | 0    | 0    | 0    |        |        | 5        | 5       | 5      | 0   | 0    | 0  | 0  | 0  |
| 5590 | 72222000 |      |      | 0    |         |         |         | 0  | 2.5  | 0   | 0   | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    |        |        | 8.5      | 8.5     | 8.5    | 0   | 0    | 0  | 0  | 0  |
| 5591 | 72223000 | 5.3  |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 9   | 0    | 0    | 0    |        |        | 8.5      | 8.5     | 8.5    | 0   | 0    | 0  | 0  | 0  |
| 5592 | 72224000 |      |      | 0    |         |         |         | 0  | 0    | 0   | 0   | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    |        |        | 8.5      | 8.5     | 8.5    | 0   | 0    | 0  | 0  | 0  |
| 5593 | 72230000 |      |      | 0    |         |         |         | 0  | 2.5  | 0   | 0   | 0  | 0     | 0  | 0  | 0   | 0    | 0    | 0    | 7.3    |        | 8.5      | 8.5     | 7      | 0   | 0    | 0  | 0  | 0  |

