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Import and Export Tariff of
the People's Republic of China
A Declaration Guidebook

中华人民共和国 海关进出口税则 及申报指南

中英文对照版(附光盘)

进出口关税税率 出口退税率 十位商品编码 监管证件 海关申报要素

Import & Export Tariff Rates Export Tax Rebate Rate Ten HS Code Control Documents Customs Declare Elements

中华人民共和国海关进出口税则及申报指南编委会编

Compiled by the Editorial Committee of the Import and Export Tariff of the People's Republic of China and a Declaration Guidebook

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(二) 本条注释及品目 84.86 所称“平板显示器的制造”，包括将各层基片制造成一层平板，但不包括玻璃的制造或将印刷电路板或其他电子元件装配在平板上。所称“平板显示”不包括阴极射线管技术。

(三) 品目 84.86 也包括专用于或主要用于下列用途的机器及装置：

1. 制造或修补掩膜版及刻线；
2. 组装半导体器件或集成电路；
3. 升降、搬运、装卸单晶柱、圆片、半导体器件、集成电路及平板显示器。

(四) 除第十六类注释一及第八十四章注释一另有的规定的以外，符合品目 84.86 规定的设备及装置，应归入该品目而不归入本目录的其他品目。

子目注释：

- 一、子目 8471.49 所称“系统”，是指各部件符合第八十四章注释五（三）所列条件，并且至少由一个中央处理部件、一个输入部件（例如，键盘或扫描器）及一个输出部件（例如，视频显示器或打印机）组成的自动数据处理设备。
- 二、子目 8482.40 仅包括滚柱直径相同，最大不超过 5 毫米，且长度至少是直径三倍的圆滚柱轴承，滚柱的两端可以磨圆。

(b) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.

(c) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:

- (i) the manufacture or repair of masks and reticles;
- (ii) assembling semiconductor devices or electronic integrated circuits;
- (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(d) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes:

1. For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (c) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

税则号列 Tariff Item	商品名称及备注	出口 退税	进口税率		增值 税率	计量 单位	监管 条件	Article Description
			最惠	普通				
84.01	核反应堆；核反应堆的未辐照燃料元件（释热元件）；同位素分离机器及装置：							Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:
8401.1000	-核反应堆	17	2	8	17	千克	3	-Nuclear reactors
8401.2000	-同位素分离机器、装置及其零件	17	1	8	17	个/千克	3	-Machinery and apparatus for isotopic separation, and parts thereof
	-未辐照燃料元件（释热元件）：							-Fuel elements (cartridges), non-irradiated:
8401.3010	---未辐照燃料元件	17	2	8	17	千克		---Fuel elements, non-irradiated
8401.3090	---未辐照燃料元件的零件	17	1	8	17	千克		---Parts for fuel elements, non-irradiated
	-核反应堆零件：							-Parts of nuclear reactors:
8401.4010	---未辐照相关组件	17	1	8	17	千克		---Non-irradiated Associated Assembly
8401.4020	---堆内构件	17	1	8	17	千克	3	---Reactor internals
8401.4090	---其他				17	千克		---Other
84014090.10	核反应堆压力容器（包括其顶板）（专门设计或制造来用于容纳核反应堆的堆芯）	17	1	8	17	千克	3	Pressure vessels for nuclear reactors (including the top slabs) (specially designed or produced to hold the reactor core of the nuclear reactors)
84014090.20	核反应堆控制棒和设备（专用于核反应堆裂变控制棒、支承结构或悬吊结构等）	17	1	8	17	千克	3	Control rods and devices for nuclear reactors (control rods, supporting structures or suspended structures used exclusively for nuclear fission)
84014090.30	核反应堆压力管（专用于容纳核燃料元件和一次冷却剂的，压力>5.1兆帕）	17	1	8	17	千克	3	Pressure pipes for nuclear reactors (used exclusively for holding nuclear fuel elements and primary coolant, pressure>5.1mpa)
84014090.90	其他核反应堆零件	17	1	8	17	千克		Other parts for nuclear reactors
84.02	蒸汽锅炉（能产生低压水蒸气的集中供暖用的热水锅炉除外）；过热水锅炉：							Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam) ; super-heated water boilers: