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China, Peoples Republic of

Trade Policy Monitoring

China Reduces Wide Range of VAT Rebates

2007

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Report Highlights:

Effective July 1, 2007, China changed the value added tax (VAT) rebate for over 2,800 products. The Chinese Government stated that the majority of the changes were made to change tax and tariff preferences for products that are energy intensive, heavily polluting, resource consuming, or cause trade frictions. Many agricultural and forest products are included in the changes.

Includes PSD Changes: No
Includes Trade Matrix: No
Unscheduled Report
Beijing [CH1]
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Executive Summary

Effective July 1, 2007, China changed the value-added tax (VAT) rebate (also called drawback) for over 2,800 products. China will eliminate VAT tax rebates on 553 exports, most of which are described as “energy-intensive, heavily polluting, and resource consuming” products. This category includes salt, cement, liquefied gas, fertilizer, dye, leather, some wood and disposable wood products, and ships. VAT rebates will be reduced on another 2,268 products (mostly from 5-11 percent) described as “prone to causing trade frictions,” including chemicals, paper products, apparel, and furniture.

A VAT is paid in full at the completion of each sale of goods in China. An export drawback is a system where a Chinese exporter pays a reduced VAT charge on exported products in comparison to the VAT charged on domestically marketed goods. In practice, after the final export sale the VAT is paid and at a later date part of the VAT is returned to the exporter, i.e. the exporter gets a “rebate” or “draws back” part of the VAT payment. Table 1 lists products that no longer receive a VAT preference for exports. Table 2 lists products that have a smaller drawback amount. Table 3 lists products that are duty free.

Highlights

The export rebate rate for endangered species and animal products made from endangered species, including meat, eggs, skins and furs, previously set at 5 percent for most subcategories (13 percent for processed food products), has been eliminated. Similarly, the drawback rate for endangered and threatened plant species and by-products has been eliminated, including the 11 percent rebate for plywood made solely from these species. China has also repealed the drawback for apparel and handbag items (previously 13 percent) made from these species. This change will make a minimal impact on most products, as exports through legal channels of these products are almost non-existent. However, this will further constrain Chinese use of endangered Southeast Asian or African wood used in plywood. [Note. The Chinese tariff terminology for endangered species is “in imminent danger.”]

The export drawback of 8 percent has also been repealed for leather - further prepared after tanning and crusting. This does not include manufactured leather items, which are an important export for China. China is the world’s largest importer of hides and skins, but exports of these products in their raw or semi-processed form are small. However, this measure does attempt to maintain the entire tanning and manufacturing process in China, not only the potentially heavily polluting tanning process. For trunks, handbags, golf bags and other related items; the drawback rate has been reduced from 13 percent to 11 percent. For leather and furskins that are processed and/or made into apparel, the rebate has been reduced from 13 percent to 5 percent. This rebate reduction will place significant additional price pressure on Chinese apparel makers that use leather and furskins.

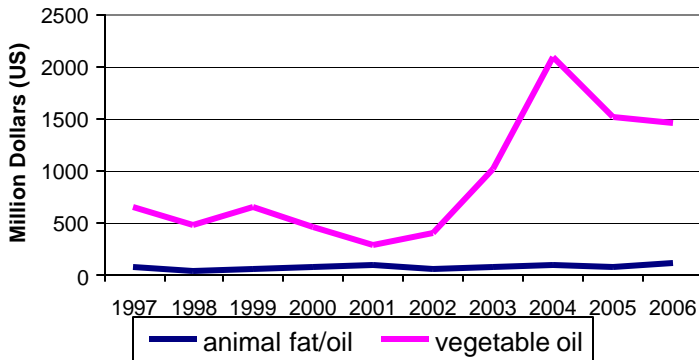
The rebate on exports of Chinese plant-based oils, including soy, peanut, palm, sunflower, cottonseed, coconut, linseed, corn, castor, sesame, neem and tung, and animal fat, previously set at 13 percent for most of these items, has been reduced to 5 percent.

The rebate for blockboard, plywood, laminate and fiberboard has been reduced from to 5 percent for most categories to zero. The previous rebate was 13 percent for fiberboard and 11 percent for plywood, laminate and blockboard. The rebate for miscellaneous wood items, including frames, pallets, windows, shingles, joinery and marquetry has also been reduced from 11 percent to 5 percent. The reduction of the export rebate for many wood products will have a significant impact on Chinese companies. This will be an important price change for many companies and can be expected to be absorbed by the producer, foreign distributor,

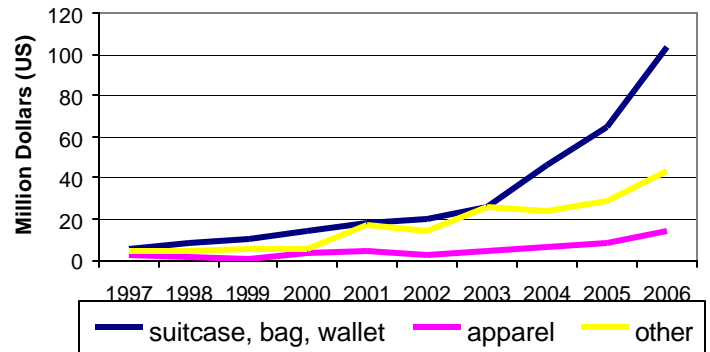
and end user. This change will encourage consolidation in the industry and further increase the importance of the domestic market.

Ground nuts, most notably peanuts, have been changed to duty-free.

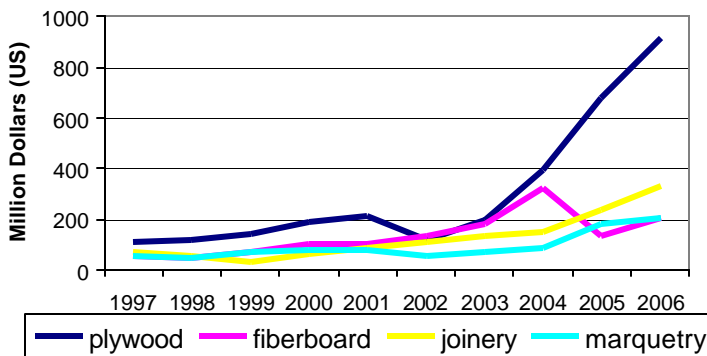
China Vegetable and Animal Oil Exports



China leather item exports



China Wood Product Exports (Group 1)



China Wood Product Exports (Group 2)

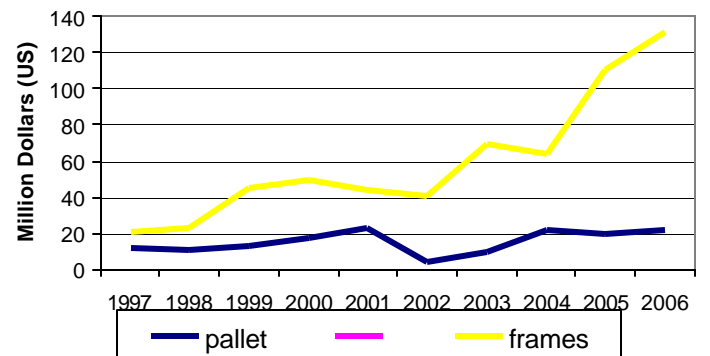


Table 1. List of commodities for which the export drawback are cancelled
 ????????????

?? No.	???? Code of Commodity	????	Description of Goods	Previous Drawback Rate	?????? Drawback Rate Adjusted to
1	101101010	??????????	Wild horses in imminent danger, pure-bred breeding	5	0
2	101102010	????????????	Wild asses in imminent danger, pure-bred breeding	5	0
3	101901010	????????????	Wild horses in imminent danger, not for pure-bred breeding	5	0
4	101909010	????????????	Wild asses in imminent danger, not for pure-bred breeding	5	0
5	102100010	????????????	Wild bovine in imminent danger, pure-bred breeding	5	0
6	106191010	???????????????????? (?????????)	Other wild mammals in imminent danger, primates, pure-bred breeding, including domesticated and artificially bred	5	0
7	106192010	???????????????????? (?????)	Other wild mammals in imminent danger, primates, for human consumption, including domesticated and artificially bred	5	0
8	106199010	???????????????????? (?????)	Other wild mammals in imminent danger, primates, including domesticated and artificially bred	5	0
9	106391010	???????????????????? (?????)	Other wild birds in imminent danger, pure-bred breeding, including domesticated and artificially bred	5	0
10	106392910	????????????????(???????? ??)	Other wild birds in imminent danger, for human consumption, including domesticated and artificially bred	5	0
11	106399010	???????????????????? ?	Other wild bird in imminent danger, including domesticated and artificially bred	5	0
12	106901110	????????????	Tadpole and young frogs in imminent danger, pure-bred breeding	5	0
13	106901910	???????????????????? (?????)	Other wild animals in imminent danger, pure-bred breeding, including domesticated and artificially bred	5	0
14	106902010	???????????????????? (?????)	Other wild animals in imminent danger, for human consumption, including domesticated and artificially bred	5	0

15	106909010	???????????????? ??	Other wild animals in imminent danger, including domesticated and artificially bred	5	0
16	205000010	????????????????	Meat of wild horses in imminent danger, asses, fresh, chilled or frozen	5	0
17	208109010	???????????????? ??????	Meat and edible meat offal, of hares in imminent danger, fresh, chilled or frozen(excluding head)	13	0
18	208109010 1	???????????????? ??????????	Meat and edible meat offal, fresh, chilled or frozen, of hares in imminent danger, other than cuts thereof	13	0
19	208109010 2	??????????	Cuts of hares in imminent danger	13	0
20	208909010	????????????????	Other meat of wild animals in imminent danger, fresh, chilled or frozen	5	0
21	210200010	????????????????	Meat of wild bovine animals in imminent danger, salted, in brine, dried or smoked	5	0
22	210990010	???????????????? ????????????	Meat and edible offal of other wild animals in imminent danger (including edible flours and meals of meat and meat offal), salted, in brine, dried or smoked	5	0
23	301100060	??????????	Other ornamental fish in imminent danger	5	0
24	301931010	??????	Carp fry in imminent danger	5	0
25	301939010	??????	Live carp, in imminent danger	5	0
26	301991910	????????	Other fry in imminent danger	5	0
27	301999910	????????	Other live fish, in imminent danger	5	0
28	302699010	???????????????? ??	Other fish in imminent danger(excluding livers and roes), fresh or chilled	5	0
29	302700010	????????????????	Livers and roes of fish in imminent danger, fresh or chilled	5	0
30	303799010	????????????????	Other fish in imminent danger, not elsewhere specified or included (excluding livers and roes), frozen	5	0
31	303800010	??????????????	Livers and roes of fish in imminent danger, frozen	5	0
32	304190010	???????????????? ??????	Fillets of other fish in imminent danger and other fish meat, whether or not minced, fresh or chilled	5	0
33	304299010	????????????????	Fillets of other fish in imminent danger, whether or not minced, frozen	5	0

34	304990010	????????????????	Other meat of fish in imminent danger, whether or not minced, chilled	5	0
35	305200010	????????????????	Livers and roes of fish in imminent danger, dried, smoked, salted or in brine	5	0
36	305200010	? 13%? ? ? ? ? ? ? ? ? ? ? ? ? ? 1 ? ?	Livers and roes of fish in imminent danger, dried, smoked, salted or in brine, taxed at a rate of 13%	5	0
37	305200010	? ? ? ? ? 17%? ? ? ? ? ? ? ? ? ? ? ? 2 ? ? ? ? ? ?	Livers and roes of fish in imminent danger, dried, smoked, salted or in brine, cooked and taxed at a rate of 17%	5	0
38	305300010	????????????????	Fish fillets of fish in imminent danger, dried, salted or in brine (not smoked)	5	0
39	305300010	? 13%? ? ? ? ? ? ? ? ? ? ? ? ? ? 1	Fish fillets of fish in imminent danger, dried, salted or in brine, taxed at a rate of 13%	5	0
40	305300010	? 17%? ? ? ? ? ? ? ? ? ? ? ? ? ? 2	Fish fillets of fish in imminent danger, dried, salted or in brine, taxed at a rate of 17%	5	0
41	305599010	????????????????,?????? ??	Other fish in imminent danger, dried (whether or not salted but not smoked)	5	0
42	305699010	???????????????????? ??	Other fish in imminent danger, salted or in brine (not dried nor smoked)	5	0
43	307601010	??????????	Snails other than sea snails in imminent danger, for cultivation	5	0
44	307609010	??????????	Other snails other than sea snails in imminent danger, for cultivation	5	0
45	307911010	???????????????????? ???????	Aquatic invertebrates, in imminent danger, for cultivation, excluding crustaceans for cultivation	5	0
46	307919910	???????????????????? ?????	Other aquatic invertebrates in imminent danger, live, fresh, chilled (other than abalone)	5	0
47	307999010	???????????????????? ????????????????????,?? ??????	Other aquatic invertebrates, in imminent danger, frozen, dried, salted or in brine (including flours, meals and pellets of aquatic invertebrates, other than crustaceans, fit for human consumption)	5	0
48	307999010	???????????????????? 1	Other aquatic invertebrates, in imminent danger, frozen, dried, salted or in brine	5	0

49	307999010 2	? 17%? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?	Other aquatic invertebrates, in imminent danger, frozen, dried, salted or in brine, taxed at a rate of 17%	5	0
50	407001010	? ? ? ? ? ? ?	Wild birds eggs, for hatching, in imminent danger	5	0
51	407002910	? ? ? ? ? ? ? ? ? ?	Other wild birds, eggs in shell, fresh, in imminent danger	5	0
52	407009910	? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?	Other wild birds, eggs, in shell, preserved or cooked, in imminent danger	5	0
53	407009910 1	? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?	Other wild birds, eggs, in shell, preserved or cooked, in imminent danger	5	0
54	407009910 2	? 17%? ?	Other wild birds, eggs, in shell, preserved or cooked, in imminent danger, tinned, taxed at a rate of 17%	5	0
55	410009010 ?	? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?	Other edible products of will animal origin, not elsewhere specified or included, in imminent danger	5	0
56	502901910	? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?	Badger hair and other brush making hair of animal in imminent danger	5	0
57	502901910 1	? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?	Badger hair and other brush making hair of animal in imminent danger	5	0
58	502901910 2	? 17%? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?	Badger hair and other brush making hair of animal in imminent danger, taxed at a rate of 17%	5	0
59	502902010	? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?	Waste of badger hair and other brush making hair of animal in imminent danger	5	0
60	505100010	? ? ? ? ? ? ? ? ? ? ? ? ? ? ; ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? , ? ? ? ? ? ? ? ?	Feathers of wild birds in imminent danger, of a kind used for stuffing; down, not further worked than cleaned, disinfected or treated for preservation	5	0
61	505100010 1	? ? ? ? ? ? ? ? ? ? ? ? ? ? ; ? ?	Feathers of wild birds in imminent danger, of a kind used for stuffing	5	0
62	505100010 2	? 17%? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ; ? ?	Feathers of wild birds in imminent danger, of a kind used for stuffing, taxed at a rate of 17%	5	0
63	505909010	? ? ? ? ? ? ? ? ? ? ? ? , ?	Feathers and down of wild birds in imminent danger (including skins and other parts of birds, with their feathers or down)	5	0

64	505909010 1	??????????,??	Feathers and down of wild birds in imminent danger	5	0
65	505909010 2	? 17%????????????,??	Feathers and down of wild birds in imminent danger, taxed at a rate of 17%	5	0
66	507100020	?????????;?????????	Ivory and powder or waste thereof of wild animals in imminent danger	5	0
67	508001010	???????????????????? ???????????????????? ?	Coral and aquatic products in imminent danger, powder thereof, or unworked or simply prepared but not otherwise worked (including powder and waste of shells of molluscs, crustaceans or echinoderms and cuttle-bone)	5	0
68	508009010	???????????????????? ?????????,????	Coral and aquatic products in imminent danger(including shells of molluscs, crustaceans or echinoderms and cuttle-bone)	5	0
69	510009010	???????????????????? ?????;?,?,???????????? ??	Bile and other products of other wild animals in imminent danger (whether or not dried, fresh, chilled, frozen or otherwise provisionally preserved)	5	0
70	511100010	??????????	Semen of wild bovine in imminent danger	5	0
71	511911110	?????????	Fertilized fish eggs, in imminent danger	5	0
72	511911910	????????????????????	Products of fish in imminent danger (including fish maw), unfit for human consumption	5	0
73	511919010	????????????????????,?? ?????,?????????	Products of fish or crustaceans in imminent danger, mollusks or other aquatic invertebrates; dead animals of Chapter 3	5	0
74	511991010	??????????(?????????)	Semen of wild animals in imminent danger (other than bovine semen)	5	0
75	511992010	???????????	Embryo of wild animals in imminent danger	5	0
76	511999010	???????????????????? ????????????????????	Products of wild animal in imminent danger, not elsewhere specified or included; dead animals of Chapter 1, unfit for human consumption	5	0
77	601109191	???????????????????? ????????????????????	Bulbs, dormant, seed (including corms, crowns and rhizomes, bulbs, tubers, tuberous roots) of other plants in imminent danger	5	0

78	601109991	???????????????? ????????????????	Bulbs, dormant, (including corms, crowns and rhizomes, bulbs, tubers, tuberous roots) of other plants in imminent danger	5	0
79	601200091	???????????????? ???????????????? ??????	Other bulbs, tubers, tuberous roots, dormant, seed (including corms, crowns and rhizomes) tubers, in growth or in flower, in imminent danger	5	0
80	602100010	??????????????	Unrooted cuttings and slips of plants in imminent danger	5	0
81	602909991	??????????????	Other live plants in imminent danger (other than seedlings)	5	0
82	603190010	???????????????? ???	Cut flowers and flower buds of plants in imminent danger, of a kind suitable for bouquets or for ornamental purposes, fresh	5	0
83	603900010	???????????????? ??????,??????	Cut flower and flower buds of plants in imminent danger, of a kind suitable for bouquets or for ornamental purposes dried, dyed, bleached, impregnated or otherwise prepared other than fresh	5	0
84	604910010	????????????????,?????? ???????????????? ??????	Foliage, branches and other parts of plants in imminent danger, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh	5	0
85	604990010	????????????????,?????? ???????????????? ?????	Foliage, branches and other parts of plants in imminent danger, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	5	0
86	714909091	???????????????? ?????,????????????,?? ?????	Similar roots and tubers with high starch or inulin content, in imminent danger, whether or not sliced or in the form of pellets; sago pith	5	0
87	802903020	??????????????	Other pine-nuts in imminent danger, fresh or dried	5	0
88	802909020	???????????????? ???	Other pine-nuts in imminent danger(shelled or not shelled), fresh or dried	5	0
89	811909022	??????????	Other pine-nuts in imminent danger, shelled, frozen	5	0

90	812900022	???????????????? ?,????????,????????	Other pin-nuts, shelled, in imminent danger, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	5	0
91	121190399	???????????????? 1?????,?????,?????	Other plants, of a kind used primarily in pharmacy, fresh or dried, whether or not cut, crushed or powdered	5	0
92	121190509	????????????????, 1?????,?????	Other plants in imminent danger, of a kind used in perfumery, whether or not cut, crushed or powdered	5	0
93	121190999	???????????????? 1????,?????	Other plants in imminent danger, of a kind used for insecticidal, fungicidal, fresh or dried, whether or not cut, crushed or powdered	5	0
94	121299991	???????????????? 0????,?????	Other fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, in imminent danger	5	0
95	130190401	???????????	Pine-resin of plants of pine family in imminent danger	5	0
96	130190909	???????????????? 1????????????(?????)?	Other natural gums, resins, gum-resins and oleoresins (for example, balsams) of plants in imminent danger	5	0
97	130219901	????????????????	Vegetable saps and extracts for pesticide preparations in imminent danger	5	0
98	130219909	???????????????	Saps and extracts of other vegetable, in imminent danger	5	0
99	130239001	????????????????	Mucilages and thickeners, derived from vegetable products in imminent danger, not elsewhere specified or included	5	0
100	140120001	???	Rattans in imminent danger	5	0
101	150430001	???????????????? 0???	Fats and oils and their fractions, of marine mammals in imminent danger	13	0
102	150600001	???????????????? 0????????????? ?	Other fats of wild animals in imminent danger (including fats and oil of hippo, bear, hare, green turtle and green turtle egg).	13	0

103	160100101 0	????????,????????? ????0208????,?????	Sausages with natural casings and similar products, of meat, meat offal or blood of wild animals in imminent danger of heading 0208	13	0
104	160100201 0	????????,????????? ????0208????,?????	Sausages with other casings and similar products, of meat, meat offal or blood of wild animals in imminent danger of heading 0208	13	0
105	160100301 0	????????????????? ????0208?????	Food preparations based on sausages containing compositions of wild animals in imminent danger of heading 0208	13	0
106	160210001 0	????????????????? ????????????????,?? ???	Homogenized preparations containing compositions of wild animals in imminent danger (prepared or preserved meat, meat offal or blood, put up for retail sale)	13	0
107	160250101 0	???????????	Meat of wild bovine animals in imminent danger, tinned	13	0
108	160250901 0	?????????????,????? ??	Other prepared or preserved meat, meat offal or blood of wild bovine animals in imminent danger	13	0
109	160290101 0	?????????????????	Other meat, meat offal of wild animals in imminent danger, tinned	13	0
110	160290901 0	????????????????? ?????	Other prepared or preserved meat, meat offal or blood of wild animals of imminent danger	13	0
111	160300001 0	?????????????????0 208?030192?????	Meat of containing compositions of wild animals and fish in imminent danger of heading 0208 or of subheading 030192	13	0
112	160419901 0	????????????????,?? ???	Prepared or preserved fish in imminent danger, whole or in pieces, but not minced	13	0
113	160420191 0	?????????????????	Fish in imminent danger in airtight containers, other than whole or in pieces, other than shark's fins	13	0
114	160420991 0	????????????????? ?????,?????	Prepared or preserved fish in imminent danger, other than whole or in pieces, not in airtight containers, other than shark's fins	13	0
115	160590901 0	????????????????? ?????????	Other prepared or preserved mollusks and other aquatic invertebrates in imminent danger	13	0

116	210690301 0	??????????????	Royal jelly, put up as tonic essences containing composition of plants in imminent danger	13	0
117	210690991 0	????????????????	Food preparations not elsewhere specified or included, containing compositions of animals or plants of imminent danger	13	0
118	220210001 0	????????????,???????????? ????????????	Waters containing compositions of plants of imminent plants, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flafoured,	13	0
119	220290001 1	???????????????????? ?? 2009????????	Non-alcoholic beverages, in bulk(other than fruit juices and vegetable juices of heading 2009), containing compositions of plants in imminent danger	13	0
120	220290009 1	???????????????????? ???? 2009????????	Other non-alcoholic beverages, packed for retail (other than fruit juices and vegetable juices of heading 2009), containing compositions of plants in imminent danger	13	0
121	220890902 1	????????????????????	Spirits obtained by distilling potatoes, containing compositions of wild animals and plans in imminent danger	13	0
122	220890909 1	???????????????????? ????	Other spirits and alcoholic beverages obtained by distilling potatoes and , containing compositions of wild animals and plans in imminent danger	13	0
123	410711101 0	???????????????????? ????????????,????????	Leather further prepared after tanning or crusting, including parchment-dressed leather, of wild bovine animals, whole hides and skins, full grains, unsplit	8	0
124	410711109 0	???????????????????? ??????,????????	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine animals, whole hides and skins, full grains, unsplit	8	0
125	410712101 0	???????????????????? ????????,????????	Leather further prepared after tanning or crusting, including parchment-dressed leather, of wild bovine animals whole hides and skins, grain splits	8	0

126	410712109 0	???????????????? ????,??????	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine animals, whole hides and skins, grain splits	8	0
127	410792001 0	???????????????? ????????,??????	Leather further prepared after tanning or crusting, including parchment-dressed leather, of wild bovine or wild equine animals in imminent danger, other than whole hides and skins, grain, splits	8	0
128	410792009 0	???????????????? ????,??????	Leather further prepared after tanning or crusting, including parchment-dressed leather, other than whole hides and skins, grain, splits	8	0
129	411200000 0	???????????????? ?????,???,??????	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamp, without wool on	8	0
130	411310000 0	???????????????? ??????,???,??????	Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without wool on	8	0
131	411320001 0	???????????????? ?????,???,??????	Leather further prepared after tanning or crusting, including parchment-dressed leather, of babyrousa babyrussa or sus salvanius;, without wool on	8	0
132	411320009 0	???????????????? ?,???,??????	Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without on	8	0
133	420100001 0	???????????????? ??????	Saddlery and harness for any animal of material of wild animals in imminent danger	13	0
134	420211101 0	???????????????? ????????	Trunks with outer surface of leather, of composition leather or of patent leather, of wild animals in imminent danger	13	0
135	420211901 0	???????????????? ????????	Suit-cases with outer surface of leather, of composition leather or of patent leather of wild animals in imminent danger	13	0
136	420221001 0	???????????????? ????????	Handbags with outer surface of leather, of composition leather or of patent leather, of wild animals in imminent danger	13	0

137	420231001 0	???????????????? ??????????	Articles (such as purses) of a kind normally carried in the pocket or in the handbag, with outer surface of leather, of composition leather or of patent leather of wild animals in imminent danger	13	0
138	420291001 0	???????????????? ??????????	Other containers with outer surface of leather, of composition leather or of patent leather of wild animals in imminent danger	13	0
139	420310001 0	???????????????? ??????????	Articles of apparel of leather or of composition leather of wild animals	13	0
140	420321001 0	???????????????? ??????????	Gloves, specially designed for use in sports, of leather or of composition leather, of wild animals in imminent danger	13	0
141	420329101 0	???????????????? ??????????	Working gloves, of leather or of composition leather, of wild animals in imminent danger	13	0
142	420329901 0	???????????????? ??????????	Other gloves, mittens and mitts, of leather or of composition leather, of wild animals in imminent danger	13	0
143	420330101 0	???????????????? ??????????	Belts of leather or of composition leather of wild animals in imminent danger	13	0
144	420330201 0	???????????????? ??????????	Bandoliers of leather or of composition leather of wild animals in imminent danger	13	0
145	420340001 0	???????????????? ??????????	Clothing accessories of leather or of composition leather of wild animals	13	0
146	420500101 0	???????????????? ??????????	Covering of seats, of leather or of composition leather of wild animals in imminent danger	13	0
147	420500201 0	???????????????? ??????????,?????????? ??????????	Articles of leather or of composition leather, of wild animals in imminent danger, of a kind used in machinery or mechanical appliances or for other technical uses	13	0
148	420500901 0	???????????????? ??????????	Other articles covering of seats, of leather or of composition leather of wild animals in imminent danger	13	0
149	430219101 0	????????????????,????? ??	Tanned or dressed furskins of fox in imminent danger,, unassembled, other than furskins of blue fox, silver fox	13	0

150	430219109 0	???????????????? ????,????,????,????,????,?? ??	Tanned or dressed furskins of animals in imminent danger, grey squirrel, ermine, other marten, fox, otter, marmot and lynx, unassembled	13	0
151	430219201 0	???????????????? ???,????	Tanned or dressed furskins of , hare in imminent danger, whole, with or without head tail or paws, unassembled	13	0
152	430219901 0	????????????????	Tanned or dressed furskins of other wild animals in imminent danger, unassembled	13	0
153	430220001 0	????????????????,???????? ???	Tanned or dressed heads, tails, paws and other pieces or cuttings, of wild animals in imminent danger, unassembled	13	0
154	430230109 0	???????????????? ?????,???,?????,????,?? ?,?????,??	Tanned or dressed whole skins and pieces or cuttings thereof, of animals in imminent danger, grey squirrel, ermine, other marten, fox, otter, marmot and lynx, assembled	13	0
155	430230901 0	???????????????? ??	Tanned or dressed whole skins and pieces or cuttings thereof, of other animals in imminent danger, wild animals, assembled	13	0
156	430310101 0	??????????????	Articles of apparel of wild animals in imminent danger,	13	0
157	430310201 0	????????????????	Clothing accessories of wild animals in imminent danger,	13	0
158	430390001 0	????????????????	Other articles of furskin of wild animals in imminent danger,	13	0
159	440210000 0	??	Bamboo charcoal	0	0
160	441210111 1	???????????????? ??????????=6mm?	Plywood consisting solely of piles of bamboo in imminent danger, with at least one outer ply of tropical wood in imminent danger, each ply thickness=6mm	11	0
161	441210111 9	???????????????? ??????????=6mm?	Other plywood consisting solely of piles of bamboo, with at least one outer ply of tropical wood in imminent danger, each ply thickness=6mm	11	0

162	441210119 1	???????????????? ??????????=6mm,???? ?????????	Plywood consisting solely of piles of bamboo in imminent danger, with at least one outer ply of other tropical wood specified in subheading Note to this Chapter, each ply thickness=6mm	11	0
163	441210192 1	???????????????? ??=6mm?	Plywood consisting solely of piles of bamboo in imminent danger, each ply thickness=6mm	11	0
164	441210199 1	????????????????=6mm?	Other plywood consisting solely of piles of bamboo in imminent danger, each ply thickness=6mm	11	0
165	441210201 1	???????????????? ??????????=6mm?	Plywood consisting solely of piles of bamboo in imminent danger, with at least one outer ply of non-coniferous wood in imminent danger, each ply thickness=6mm	11	0
166	441210201 9	???????????????? ??????????=6mm?	Other plywood consisting solely of piles of bamboo in imminent danger, with at least one outer ply of other non-coniferous wood, each ply thickness=6mm	11	0
167	441210209 1	???????????????? ??????????=6mm?	Other plywood consisting of piles of bamboo, with at least one outer ply of non-coniferous wood, each ply thickness=6mm	11	0
168	441210911 0	???????????????? ????????????	Plywood consisting solely of piles of bamboo in imminent danger, with at least one outer ply of tropical wood specified in subheading Note to this Chapter	11	0
169	441210921 0	????????????????	Plywood consisting solely of piles of bamboo in imminent danger, with at least one outer ply of particle board	11	0
170	441210991 0	???????????	Other plywood consisting solely of piles of bamboo in imminent danger, bamboo	11	0
171	441231003 0	???????????????? ??=6mm?	Plywood consisting solely of sheets of wood, with at least one outer ply of tropical wood in imminent danger, each ply thickness=6mm	11	0

172	441232101 0	???????????????? ????????=6mm,????	Plywood consisting solely of sheets of wood, with at least one outer ply of temperate zone non-coniferous wood in imminent danger, other than bamboo, each ply thickness=6mm	11	0
173	441232901 0	???????????????? ????=6mm,????	Plywood consisting solely of sheets of wood, with at least one outer ply of other non-coniferous wood in imminent danger, other than bamboo, each ply thickness=6mm	11	0
174	441239001 0	????????????????=6mm, ?????	Other plywood consisting solely of sheets of wood in imminent danger, other than bamboo, each ply thickness=6mm	11	0
175	441294103 0	???????????????? ???????? ???	Blockboard(including laminboard and battenboard), with at least on outer ply of tropical wood in imminent danger	11	0
176	441294104 0	???????????????? ???????? ????	Blockboard(including laminboard and battenboard), with at least on outer ply of tropical non-coniferous wood in imminent danger	11	0
177	441294911 0	???????????????? ???????? ?????,???????? ??	Blockboard(including laminboard and battenboard), with at least on outer ply of coniferous wood, consisting of at least one layer of tropical wood in imminent danger, specified in Subheading 1 to this Chapter	11	0
178	441294921 0	???????????????? ???????? ???????	Blockboard(including laminboard and battenboard), at least on outer ply of coniferous wood in imminent danger, consisting at least one layer of particle wood.	11	0
179	441294991 0	???????????????? ????????	Blockboard(including laminboard and battenboard), with at least one outer ply of other coniferous wood in imminent danger	11	0
180	4.413E+10	????????????????	Plywood consisting solely of sheets of wood, with at least one outer ply of tropical wood in imminent danger	11	0
181	4.413E+10	???????????????? ?	Other plywood consisting solely of sheets of wood, with at least one outer ply of non-coniferous wood in imminent danger	11	0

182	441299911 0	???????????????? ???????????????? ?	Laminated wood, at least one outer ply of coniferous wood, consisting at least on layer of tropical wood in imminent danger, specified in Subheading Note 1 to this Chapter	11	0
183	441299921 0	???????????????? ?????	Other laminated wood, at least one outer ply of coniferous wood in imminent danger, consisting at least on layer of particle wood	11	0
184	441299991 0	??????????????	Laminated wood, at least one outer ply of coniferous wood in imminent danger	11	0
185	441400002 0	???????,??,??????	Frames for paintings, photographs, mirrors or similar objects, of wood in imminent danger	11	0
186	441510002 0	???????????????? ?	Cases and similar packing, cable-drums, of wood in imminent danger	11	0
187	441520002 0	?????,?????????? ???????	Pallets, box pallets and other load boards, pallet collars of wood in imminent danger	11	0
188	441810002 0	???????,???????	Windows, French-windows and their frames of wood in imminent danger	11	0
189	441820002 0	????????????????	Doors and their frames and thresholds of wood in imminent danger	11	0
190	441860001 0	???????	Columns and beams of wood in imminent danger	13	0
191	441871001 0	????????????????	Parquet panels of Strain-sensitive wood, assembled	13	0
192	441871002 0	????????????????	Parquet panels of other wood in imminent danger, assembled	13	0
193	441871009 0	????????????????	Parquet panels of other wood, assembled	13	0
194	441872001 0	????????????????	Multiply panels of Strain-sensitive wood, assembled	13	0
195	441872002 0	????????????????	Multiply panels of other wood in imminent danger, assembled	13	0
196	441872009 0	????????????????	Multiply panels of other wood, assembled	13	0
197	441879001 0	????????????????	Other panels of Strain-sensitive wood, assembled	13	0
198	441879002 0	????????????????	Other panels of other wood in imminent danger, assembled	13	0
199	441879009 0	????????????????	Other panels of other wood, assembled	13	0
200	441890002 0	???????????????? ???????	Builders, joinery and carpentry including cellular wood panels, of wood in imminent danger	11	0

201	4419009020	????????????	Tableware and kitchenware of wood in imminent danger	11	0
202	4420101020	????????	Woodcut of wood in imminent danger	11	0
203	4420102020	????????	Wooden fans of wood in imminent danger	11	0
204	4420109020	????????????????	Statuettes and other ornaments of wood in imminent danger	11	0
205	4420901020	????????	Wood marquetry and inlaid wood of wood in imminent danger	11	0
206	4420909020	?????????,????????? ????????;????????? ???	Caskets and similar articles or furniture not falling of wood in imminent danger (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94)	11	0
207	4421100020	????????	Clothes hangers of wood in imminent danger	11	0
208	4421901020	????????????????	Spools, cops, bobbins, sewing thread reels and the like, of wood in imminent danger	11	0
209	4421902110	????????? ?,? ?,? ? ?,? ? ? ? ? ? ? ? ? ?????	One-time round toothpicks, round sticks, ice-cream sticks, spatulas and similar one-time articles, of Strain-sensitive wood	13	0
210	4421902120	?????????????,? ?,? ? ?,? ? ? ????????????????	One-time round toothpicks, round sticks, ice-cream sticks, spatulas and similar one-time articles, of wood in imminent danger	13	0
211	4421902190	?????????????,? ?,? ? ?,? ? ? ????????????????	One-time round toothpicks, round sticks, ice-cream sticks, spatulas and similar one-time articles, of other wood	13	0
212	4421902210	?????????????,? ?,? ? ?,? ? ? ????????????????	One-time round toothpicks, round sticks, ice-cream sticks, spatulas and similar one-time articles, of bamboo palm(Raphia vinifera)	13	0
213	4421902290	?????????????,? ?,? ? ?,? ? ? ????????????????	One-time round toothpicks, round sticks, ice-cream sticks, spatulas and similar one-time articles, of other bamboo	13	0
214	4421909020	????????????????	Articles of wood in imminent danger, not elsewhere specified or included	11	0
215	5102191010	????????	Fine or coarse animal hair, not carded or combed of rabbit and hare in imminent danger	5	0
216	5102193010	????????????????	Fine or coarse animal hair, not carded or combed of wild camel in imminent danger	5	0

217	510219901 0	??????????????	Fine hair of other wild animals in imminent danger, not carded or combed	5	0
218	510220001 0	??????????????	Coarse hair of wild animals in imminent danger, not carded or combed	5	0
219	510310901 0	??????????????	Other noils of fine hair of wild animal in imminent danger	5	0
220	510320901 0	????????????????, ? ??????????	Other waste of fine hair if wild animal, including yarn waste but excluding garneted stock	5	0
221	510330001 0	????????????????, ? ????????	Waste of coarse hair of wild animal, including yarn waste but excluding garneted stock	5	0
222	510400901 0	???????????????? ??	Other fine hair of wild animal in imminent danger	13	0
223	510539101 0	???????	Fine animal hair, carded or combed of rabbit and hare in imminent danger	13	0
224	510540001 0	??????????????	Other coarse hair of wild animals, carded or combed	13	0
225	510810001 0	????????????????	Yarn of fine hair of animals in imminent danger, carded not put up for retailsale	11	0
226	510820001 0	????????????????	Yarn of fine hair of animal in imminent danger, combed not put up for retailsale	11	0
227	511000001 0	???????????????? ??,????????	Yarn of coarse animal hair (including gimped horsehair yarn), whether or not put up for retail sale, in imminent danger	11	0

Table 2. List of commodities for which the export drawback are reduced
??????????????

?? No.	???? Code of Commodit y	????	Description of Goods	Previous Drawback Rate	?????? Drawback Rate Adjusted to
1	15071000	????????????????	Crude soya-bean oil, not chemically modified	13	5
2	15079000	???????????????? ???,????????	Refined soya-bean oil and its fractions(including fraction of crude soya-bean), whether or not refined , not chemichally modified	13	5
3	15081000	????????????????	Grude ground-nut oil,not chemically modified	13	5
4	15089000	???????????????? ?????,????????	Refined ground-nut oil and its fractions (including fraction of crude ground-nut oil), whether or not refined, not chemically modified	13	5

5	15091000	????????????????	Virgin olive oil,not chemically modified	13	5
6	15099000	???????????????? ????????,????????	Refined olive oil and its fractions (including fraction of Virgin olive oil), whether or not refined, not chemically modified	13	5
7	15100000	????????????????,? ????????	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified	13	5
8	15111000	????????????????	Crude palm oil, not chemically modified	13	5
9	15119010	????????19? - 24?,??????	Palm liquid oil (melting point 19? - 24?), not chemically modified	13	5
10	15119020	????????44? - 56?,??????	Stearin (melting point 44? -56?), not chemically modified	13	5
11	15119090	????????????????,? ????????	Other palm oil and its fractions, refined, not chemically modified	13	5
12	15121100	???????????????? ?	Crude sunflower-seed oil and crude safflower oil, not chemically modified	11	5
13	15121900	???????????????? ????????,?????? ???	Refined sunflower-seed oil and safflower oil and their fractions thereof (including factions of crude sunflower-seed oil and safflower oil), not chemically modified	13	5
14	15122100	????????????????	Crude cotton-seed oil, whether or not gossypol has been removed	13	5
15	15122900	???????????????? ?????,????????	Refined cotton-seed oil and fractions thereof (including factions of crude cotton-seed oil), not chemically modified	13	5
16	15131100	????????????????	Crude coconut oil, not chemically modified	13	5
17	15131900	???????????????? ????,????????	Other coconut oil and fractions thereof (including factions of crude coconut oil), not chemically modified	13	5
18	15132100	???????????????? ???	Crude palm kernel or babassu oil, not chemically modified	13	5
19	15132900	???????????????? ????????,??????	Refined palm kernel or babassu oil and fractions thereof (including factions, other than crude oil), not chemically modified	13	5
20	15141100	???????????????? ?	Crude low sinapic acid rape or colza oil, not chemically modified	13	5
21	15141900	????????????????,? ??????	Other low sinapic acid rape or colza oil(including factions thereof), not chemically modified	11	5

22	15149110	????????????????? ??	Crude non-low sinapic acid rape or colza oil, not chemically modified	13	5
23	15149190	????????????????	Crude mustard oil, not chemically modified	13	5
24	15149900	????????????????? ???,????????	Refined non-low sinapic acid rape or colza oil, mustard oil and their fractions, not chemically modified	13	5
25	15151100	????????????????	Crude linseed oil, not chemically modified	13	5
26	15151900	????????????????? ????????,????????	Refined linseed oil and fractions thereof (including factions of crude linseed oil), not chemically modified	13	5
27	15152100	????????????????	Crude maize(corn)oil, not chemically modified	13	5
28	15152900	????????????????? ?????,????????	Refined maize(corn)oil and fractions thereof (including factions of maize(corn)oil), not chemically modified	13	5
29	15153000	????????????????,???	Castor oil and its fractions, whether or not refined, not chemically modified	13	5
30	15155000	????????????????,???	Sesame oil and its fractions, whether or not refined, not chemically modified	13	5
31	15159010	????????????????,?	Jjoba oil and its fractions, whether or not refined, not chemically modified	13	5
32	15159020	????????????????,???	Neem oil and its fractions, whether or not refined, not chemically modified	13	5
33	15159030	????????????????,???	Tung oil and its fractions, whether or not refined, not chemically modified	13	5
34	15159090	????????????????? ???,????????	Other fixed vegetable fats and oils and fractions thereof, whether or not refined, not chemically modified	13	5
35	15161000	????????????????? ????,????,?????	Animal fats and oil and fractions thereof, hydrogenated, esterified or elaidinized, whether or not refined, but not further prepared;	13	5
36	15162000	????????????????? ????,????,?????	Vegetable fats and oil and fractions thereof, hy-drogenated, esterified or elaidinized, whether or not refined, but not further prepared;	13	5
37	4002? 401 7	???????	Other than duty-free goods		5

38	42010009 0	????????????????? ?????;???????	Saddlery and harness for any animal, of any material, other than the material of wild animals	13	5
39	42021109 0	???,????,????????? ???????	Trunks with outer surface of leather, of composition leather or of patent leather, other than of wild animals	13	11
40	42021909 0	???,????,????????? ????????????????,????? ??	Suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, other than trunks, with outer surface of leather, of composition leather or of patent leather	13	11
41	42021210	???????????????	Trunks and suit-cases, with outer surface of plastics or of textile materials;	13	11
42	42021290	????????????????? ????????????????? ??????	Other cases with outer surface of plastics or of textile materials (including suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers);	13	11
43	420221009 0	???,????,????????? ?????,???????	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of leather, of composition leather or of patent leather	13	11
44	42022200	????????????????? ?????,???????	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of plastic sheeting or of textile materials	13	11
45	42022900	????????????????? ??,???????	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of vulcanized fiber or paperboard	13	11
46	420231009 0	???,????????????? ?????????????,????? ???	Articles (such as purses) of a kind normally carried in the pocket or in the handbags, with outer surface of leather, of composition leather or of patent leather	13	11
47	42023200	????????????????? ???????????????	Articles (such as purses) of a kind normally carried in the pocket or in the handbags, with outer surface of plastic sheeting or of textile materials	13	11

48	42023900	???????????????? ????????????????	Articles (such as purses) of a kind normally carried in the pocket or in the handbags, with outer surface of vulcanized fiber or paperboard	13	11
49	4202910090	??,????,????????	Other containers with outer surface of leather, of composition leather or of patent leather	13	11
50	4.2029E+10	???????	Golf bag, of leather	13	11
51	4.2029E+10	??,????,????????	Other containers with outer surface of leather, of composition leather or of patent leather	13	11
52	4202920000	????????????????	Other containers made with plastic sheeting or of textile materials	13	11
53	4.2029E+10	????????????????	Golf bag made with plastic sheeting or of textile materials	13	11
54	4.2029E+10	????????????????	Other containers with outer surface of plastic sheeting or of textile materials	13	11
55	4.203E+10	????????????????	Other containers with outer surface of vulcanized fiber or paperboard	13	11
56	4203100090	???????????????? ???????	Articles of apparel of leather or of composition leather, other than leather of wild animals	13	5
57	4203210090	???????????????? ????????;????????	Gloves, mittens and mitts, specially designed for use in sports, of leather or of composition leather, other than leather of wild animals	13	5
58	4203291090	???????????????? ????????	Working gloves, of leather or of composition leather, other than leather of wild animals	13	5
59	4203299090	???????????????? ??????	Other gloves, mittens and mitts, of leather or of composition leather,	13	5
60	4203301090	???????????????? ??????	Belts of leather or of composition leather of other animals	13	5
61	4203302090	???????????????? ??????	Bandoliers of leather or of composition leather of other animals	13	5
62	4203400090	????????????????	Other clothing accessories, of leather or of composition	13	5
63	4205001090	???????????????? ?????	Covering of seats, of leather of composition leather of wild animals	13	5

64	420500209 0	???????????????? ????,????????????	Other articles of leather or of composition leather, of a kind used in machinery or mechanical appliances of for other technical uses	13	5
65	420500902 0	????????????	Pet products, of leather or of composition	13	5
66	420500909 0	????????????	Other articles of leather or of composition leather,	13	5
67	420600000 0	??,??,???????????? ????????????,???? ?	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or tendons, other than surgical gut or gut for use in making strings of musical instrument	13	5
68	430211000 0	????????????????,? ????	Tanned or dressed whole skins of mink, unassembled(with or without head, tail or paws)	13	5
69	430219102 0	????????????	Tanned or dressed furskins of blue fox, silver fox, unassembled	13	5
70	430219209 0	????????????????,? ???	Tanned or dressed furskins of rabbit, whole, with or without head tail or paws, unassembled	13	5
71	430219300 0	???????????????? ????,??,??,??,???? ??	Tanned or dressed furskins of lamb in Astrakhan, including Caracul, Persian, Indian, Mongolian or Tibetan lamb;	13	5
72	430219909 0	????????	Other tanned or dressed furskins of other animals, unassembled	13	5
73	430220009 0	????????,?,????	Tanned heads, tails, paws and other pieces of cuttings, not assembled	13	5
74	430230101 0	???????????????? ????????????,?? ?	Tanned or dressed whole skins and pieces or cuttings thereof, of marten, fox, other than whole skins and pieces or cuttings of blue fox, silver fox, mink, perwitsky(ferret-polecat), assembled	13	5
75	430230909 0	????????????	Tanned or dressed whole skins and pieces or cuttings thereof, of other animals, assembled	13	5
76	430310109 0	??????	Other articles of apparel	13	5
77	430310209 0	??????	Other clothing accessories	13	5
78	430390009 0	??????	Other articles of furskin: of other animals	13	5
79	43040010 0	????	Artificial fur	13	5
80	43040020 0	????	Articles of artificial fur	13	5

81	44111211	?? > 0.8g/cm3? ?? =5mm ???????????????? ?	Density>0.8g/cm3 and thickness=5mm medium density fiberboard, not mechanically worked or surface covered	13	5
82	44111219	?? > 0.8g/cm3? ?? =5mm ??????????	Density>0.8g/cm3 and thickness=5mm other medium density fiberboard	13	5
83	44111220	0.5< ?? =0.8g/cm3? ?? =5mm ????????	0.5<density=0.8g/cm3 and thickness=5mm ? medium density fiberboard	13	5
84	44111291	???????????????? =5mm? ??????	Other thickness=5mm medium density fiberboard, not mechanically worked or surface covered	13	5
85	44111299	???? =5mm? ???????	Other thickness=5mm medium density fiberboard	13	5
86	44111311	?? > 0.8g/cm3? 5mm<? ? =9mm ???????????????? ?	Density>0.8g/cm3 and 5mm<thickness=9mm medium density fiberboard, not mechanically worked or surface covered	13	5
87	44111319	?? > 0.8g/cm3? 5mm<? ? =9mm ??????????	Other density>0.8g/cm3 and 5mm<thickness=9mm medium density fiberboard	13	5
88	44111320	0.5< ?? =0.8g/cm3? 5mm <? =9mm? ??????	0.5<density=0.8g/cm3 and 5mm < thickness=9mm medium density fiberboard	13	5
89	44111391	????????????? 5mm<? =9m m? ??????	Other 5mm<thickness=9mm medium density fiberboard, not mechanically worked or surface covered	13	5
90	44111399	?? 5mm<? ? =9mm? ??????	Other 5mm<thickness=9mm medium density fiberboard	13	5
91	44111411	?? > 0.8g/cm3? ?? > 9mm ???????????????? ?	Density>0.8g/cm3 and thickness>9mm medium density fiberboard, not mechanically worked or surface covered	13	5
92	44111419	?? > 0.8g/cm3? ?? > 9mm ??????????	Other density>0.8g/cm3 and thickness>9mm medium density fiberboard,	13	5
93	44111420	0.5g/cm3< ?? =0.8g/cm3? ? >9m m? ??????	0.5g/cm3<density=0.8g/cm3 and thickness >9mm medium density fiberboard	13	5
94	44111491	???????????????? >9mm? ??????	Other thickness >9mm medium density fiberboard, not mechanically worked or surface covered	13	5
95	44111499	???? >9mm? ???????	Other thickness >9mm medium density fiberboard	13	5

96	44119210	?? > 0.8g/cm3? ? ? ? ? ? ? ? ? ? ? ? ? ? ?	Other fibreboard of a density exceeding 0.8g/cm3, not mechanically worked or surface covered	13	5
97	44119290	?? > 0.8g/cm3? ? ? ? ? ?	Other fibreboard of a density exceeding 0.8g/cm3	13	5
98	44119300	0.5g/cm3 < ?? = 0.8g/cm3? ? ? ? ? ?	Other fiberboard of a density exceeding 0.5g/cm3 but not exceeding 0.8 g/cm3;	13	5
99	44119410	0.35g/cm3 < ?? = 0.5g/cm3? ? ? ? ??	Other fiberboard of a density exceeding 0.35g/cm3 but not exceeding 0.5g/cm3;	13	5
100	44119421	?? = 0.35g/cm3? ? ? ? ? ? ? ? ? ? ? ? ? ?	Fibreboard of wood, of a density exceeding 0.35g/cm3, not mechanically worked or surface covered;	13	5
101	44119429	?? = 0.35g/cm3? ? ? ? ? ? ?	Other fibreboard of wood, of a density exceeding 0.35g/cm3	13	5
102	441210119	?? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 9 ? ? ? ? ? ? ? ? = 6mm, ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?	Other plywood consisting solely of piles of bamboo, with at least one outer ply of other tropical wood specified in Notes to subheadings of this chapter, each ply thickness=6mm,	11	5
103	441210191	?? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 1 ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? , ? ? ? ? = 6mm?	Plywood consisting at least one outer ply of sheets of wood, with at least one outer ply of non-coniferous wood in imminent danger, each ply thickness not exceeding 6mm;	11	5
104	441210191	?? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 9 ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? , ? ? ? ? = 6mm?	Other plywood consisting at least one outer ply of non-coniferous wood, with at least one outer ply of non-coniferous wood in imminent danger, each ply thickness not exceeding 6mm;	11	5
105	441210192	?? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 9 ? ? = 6mm?	Other plywood with two or more plies of bamboo, each ply thickness not exceeding 6mm;	11	5
106	441210199	?? ? ? ? ? ? ? ? ? ? ? ? = 6mm? 9	Other plywood of bamboo, each ply thickness not exceeding 6mm;	11	5
107	441210209	?? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 9 ? ? ? ? ? ? ? ? = 6mm?	Other plywood consisting solely of piles of bamboo, with at least one outer ply of other non-coniferous wood; each ply thickness not exceeding 6mm;	11	5
108	441210919	?? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? 0 ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?	Other plywood consisting solely of piles of bamboo, with at least one outer ply of tropical wood specified in Notes to subheadings of this chapter	11	5

109	441210929 0	????????????????	Other plywood with two or more plies of bamboo, containing at least one layer of particle board	11	5
110	441210999 0	???????	Other plywood with two or more plies of bamboo	11	5
111	441231001 0	???????????????? ????? =6mm?	Plywood consisting of at least one outer ply of Acajou d, afrique, each ply thickness=6mm;	10	5
112	441231002 0	???????????????? ???? =6mm?	Plywood consisting of at least one outer ply of one outer ply of strain-sensitive wood, each ply thickness=6mm;	11	5
113	441231009 0	???????????????? ????? =6mm,????,????? ??????????	Other plywood consisting of at least one outer ply of tropical wood, other than that of bamboo, specified in subheading Note to this Chapter, each ply thickness=6mm;	11	5
114	441232109 0	???????????????? ????????? =6mm,?????	Plywood with one outer ply of non-coniferous wood, other than that of bamboo, each ply thickness=6mm;	11	5
115	441232909 0	???????????????? ?? =6mm,?????	Other plywood, with at least one outer ply of non-coniferous wood, other than that of bamboo, each ply thickness=6mm;	11	5
116	441239009 0	???????????????? =6mm,?? ???	Other plywood consisting of sheets of wood, other than that of bamboo, each ply thickness=6mm;	11	5
117	441294101 0	???????????????? ???????????????? ??	Blockboard(including laminboard and battenboard), with at least on outer ply of acajou d'afrique	11	5
118	441294102 0	???????????????? ???????????????? ?	Blockboard(including laminboard and battenboard), with at least on outer ply of strain-sensitive wood	11	5
119	441294109 0	???????????????? ???????????????? ??	Blockboard(including laminboard and battenboard), with at least on outer ply of non-coniferous wood	11	5
120	441294919 0	???????????????? ???????????????? ???,????????????	Blockboard(including laminboard and battenboard), with at least on outer ply of coniferous wood, consisting of at least one layer of tropical wood specified in Notes to subheadings of this chapter	11	

121	441294929 0	???????????????? ???????????????? ??????	Blockboard(including laminboard and battenboard), at least on outer ply of coniferous wood, consisting at least one layer of particle wood	11	5
122	441294999 0	???????????????? ????????????????	Blockboard(including laminboard and battenboard), with at least one outer ply of other coniferous wood in imminent danger	11	5
123		????????????????	Laminated wood with at least one outer ply of acajou d, afrique	11	5
124		????????????????	Laminated wood with at least one outer ply of strain-sensitive wood	11	5
125	441299109 0	????????????????	Other laminated wood with at least one outer ply of non-coniferous wood	11	5
126	441299919 0	???????????????? ????????????????	Other laminated wood, at least one outer ply of tropical coniferous wood specified in Subheading Note 1 to this Chapter	11	5
127	441299929 0	???????????????? ??	Other laminated wood, at least one outer ply of coniferous wood, containing particle board	11	5
128	441299999 0	??????????	Other laminated wood of coniferous wood	11	5
129	441300000 0	????????,?,??????	Densified wood, in blocks, plates, strips or profile shapes	11	5
130	441400001 0	????????,?,??????	Frames for paintings, photographs, mirrors or similar objects, of Strain-sensitive wood (gonystylus.pp.)	11	5
131	441400009 0	?????,?,??????	Wooden frames for paintings, photographs, mirrors or similar objects	11	5
132	441510001 0	???????????????? ?	Cases and similar packing; cabledrums, of Strain-sensitive wood (gonystylus.pp.)	11	5
133	441510009 0	?????????????,????	Cases and similar packing; cabledrums, of wood	11	5
134	441520001 0	?????,???????????? ??????	Pallets, box pallets and other load boards; pallet collars, of Strain-sensitive wood (gonystylus.pp.)	11	5
135	441520009 0	???,???????????? ??????	Pallets, box pallets and other load boards; pallet collars, of wood	11	5
136	441810001 0	????????,????????	Windows, French-windows and their frames of Strain-sensitive wood (gonystylus.pp.)	11	5
137	441810009 0	?,????????	Windows, French-windows and their frames of other wood	11	5

138	441820001 0	????????????	Doors and their frames and thresholds of Strain-sensitive wood (gonystylus.pp.)	11	5
139	441820009 0	????????	Doors and their frames and thresholds of other wood	11	5
140	44184000	????????	Wooden shuttering for concrete constructional work	11	5
141	44185000	??????	Shingles and shakes	11	5
142	441860009 0	????????	Other columns and beams of wood	13	5
143	441890001 0	???????????????? ????????	Builders, joinery and carpentry including cellular wood panels, of Strain-sensitive wood (gonystylus.pp.)	11	5
144	441890009 0	???????????????? ???	Other builders, joinery and carpentry including cellular wood panels, or other wood	11	5
145	441900329 0	????????	Other one-time chopsticks, of bamboo	11	5
146	441900901 0	????????????	Tableware and kitchenware of strain-sensitive wood (gonystylus.pp.)	11	5
147	441900909 0	????????????	Tableware and kitchenware of other wood	11	5
148	442010101 0	????????	Woodcut of strain-sensitive wood (gonystylus.pp.)	11	5
149	442010109 0	?????	Woodcut of strain-sensitive wood (gonystylus.pp.)	11	5
150	442010201 0	????????	Wooden fans of strain-sensitive wood (gonystylus.pp.)	11	5
151	442010209 0	??	Wooden fans	11	5
152	442010901 0	????????????	Statuettes and other ornaments of strain-sensitive wood (gonystylus.pp.)	11	5
153	442010909 0	????????????	Statuettes and other ornaments of other wood	11	5
154	442090101 0	????????	Wood marquetry and inlaid wood of strain-sensitive wood (gonystylus.pp.)	11	5
155	442090109 0	???	Wood marquetry and inlaid wood	11	5
156	442090901 0	????????,???????? ????????;???????? ???	Caskets and similar articles or furniture not falling, of strain-sensitive wood (gonystylus.pp.) (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94	11	5

157	4420909090	????????;???????????? ????????;???????????? ???	Caskets and similar articles or furniture not falling, of wood (gonystylus.pp.) (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94	11	5
158	4421100010	???????	Clothes hangers of strain-sensitive wood gonystylus.pp.)	11	5
159	4421100090	???	Clothes hangers of wood	11	5
160	4421901010	????????????????	Spools, cops, bobbins, sewing thread reels and the like of strain-sensitive wood gonystylus.pp.)	11	5
161	4421901090	???,??,??,????	Spools, cops, bobbins, sewing thread reels and the like of wood	11	5
162	4421909010	????????????	Articles of strain-sensitive wood gonystylus.pp.), not elsewhere specified of included	11	5
163	4421909090	???????	Articles of wood, not elsewhere specified of included	11	5

Table 3. List of duty free commodities
?????????

?? No.	???? Code of Commodity	????	Description of Goods	Previous Export Drawback Rate	????? Drawback Rate Adjusted to
1	12021010	????????????????	Groud-nuts, seed for cultivation, not roasted or otherwise coded not shelled (72)	5	Duty free
2	12021090	????????????????	Other groud-nuts, not roasted or otherwise cooked not shelled	5	Duty free
3	12022000	????????????????,????? ??	Ground-nuts, not roasted or otherwise cooked not shelled, whether or not broken	5	Duty free