



On November 11, Hainan General Administration of Taxation issued “the first free trade tariff list of Hainan Province”. The first batch of “zero tariffs” raw materials and auxiliary materials include coconut, other agricultural products, coal, other resource products, chemicals such as xylene, optical fibre preform, other raw and auxiliary materials, as well as aircraft, other aircraft and ship maintenance parts, a total of 169 items of 8-level tariff commodities. The notice was formally implemented from December 1<sup>st</sup>, 2020.

Zero-tariff raw and auxiliary materials are subject to positive list management. The contents of the list are dynamically adjusted by the Ministry of Finance and relevant departments in accordance with the actual needs and regulatory conditions of Hainan.

Zero-tariff raw and auxiliary materials are restricted to production and use by enterprises in the Hainan Free Trade Port, subject to customs supervision, and are prohibited to be transferred within or leave the island. In case of real necessity for the materials to be transferred or leave the island due to bankruptcy and other reasons, approval must be obtained taxes should be paid. For goods processed and manufactured with zero-tariff raw and auxiliary materials to be sold on the island or in the mainland, import tariff, import value-added tax, and consumption tax of the corresponding materials must be paid, and domestic value-added tax and consumption tax shall be collected according to regulations. The export of goods processed and manufactured with zero-tariff raw and auxiliary materials shall be implemented in accordance with current tax policies for export goods.



序号 No	税则号列 HS Code	货品名称 HS System Commodity Name
1	8011200	未去内壳的鲜椰子 Coconuts, in the inner shell (endocarp)
2	10029000	其他非种用黑麦 Other rye
3	10039000	其他非种用大麦 Other barley
4	10049000	其他非种用燕麦 Other oats
5	10079000	其他非种用食用高粱 Other grain sorghum
6	10081000	荞麦 Buckwheat
7	10082900	其他非种用谷子 Other millet
8	10083000	加那利草子 Canary seed
9	10089090	其他非种用谷物 Other cereals
10	12024100	未去壳非种用, 未焙炒或未烹煮的花生 Other Ground-nutsnot, not roasted or otherwise cooked, in shell
11	12024200	去壳非种用, 未焙炒或未烹煮的花生 Ground-nuts, shelled, not roasted or otherwise cooked, whether or not broken
12	12040000	亚麻子 Linseed, whether or not broken
13	12060090	其他非种用葵花子 Other sunflower seeds, whether or not broken
14	12071090	其他非种用棕榈果及棕榈仁 Other endangered palm nuts and kernels ,whether or not broken
15	12072900	其他非种用棉子 Other cotton seeds, whether or not broken
16	12073090	其他非种用蓖麻子 Other castor oil seeds, whether or not broken
17	12074090	其他非种用芝麻 Other sesamum seeds, whether or not broken
18	12075090	其他非种用芥子 Other Mastard seeds, whether or not broken
19	12076090	其他非种用红花子 Other safflower (Carthamus tinctorius) seeds, whether or not broken
20	12077091	黑瓜子 Black watermelon seeds
21	12077092	红瓜子 Red watermelon seeds

22	12077099	其他非种用甜瓜的子 Other melon seeds, other than for seed
23	12079100	罂粟子 Poppy seeds, whether or not broken
24	12079991	牛油树果 Shea nuts (karite nuts), whether or not broken
25	12079999	其他含油子仁及果实 Other oil seeds and oleaginous, whether or not broken
26	25051000	硅砂及石英砂, 不论是否着色 Silica sands and quartz sands, whether or not coloured
27	25059000	其他天然砂, 不论是否着色 Standard sand, whether or not coloured, other than metal-bearing sands of Chapter 26:
28	26140000	钛矿砂及其精矿 Titanium ores and concentrates
29	26151000	锆矿砂及其精矿 Zirconium ores and concentrates
30	27011100	未制成型的无烟煤 Anthracite, whether or not pulverized, but not agglomerated
31	27011210	未制成型的炼焦烟煤 Coking coal, whether or not pulverized, but not agglomerated
32	27011290	未制成型的其他烟煤 Other bituminous coal, whether or not pulverized, but not agglomerated
33	27011900	未制成型的其他煤 Other coal, whether or not pulverized, but not agglomerated
34	27012000	煤砖等类似固体燃料 Briquettes, ovoids and similar solid fuels manufactured from coal
35	27021000	未制成型的褐煤 Lignite, whether or not pulverized, but not agglomerated
36	27022000	制成型的褐煤 Agglomerated lignite
37	27030000	泥煤 Peat (including peat litter), whether or not agglomerated
38	27040010	焦炭及半焦炭 Coke and semi-coke
39	27040090	甑炭 Retort carbon
40	27073000	粗二甲苯 Xylol
41	27090000	原油 Petroleum oils and oils obtained from bituminous minerals, crude
42	27101220	石脑油 Naphtha, other than those containing biodiesel
43	27101994	液体石蜡和重质液体石蜡 Liquid paraffin and heavy liquid paraffin, other than those containing biodiesel



44	27111100	液化天然气 Liquefied natural gas
45	27111200	液化丙烷 Liquid Propane
46	27111390	其他液化丁烷 Other liquefied butane
47	27111990	其他液化石油气及烃类气 Other liquefied petroleum gases
48	29022000	苯 Benzene
49	29023000	甲苯 Toluene
50	29024100	邻二甲苯 o-Xylene
51	29024200	间二甲苯 m-Xylene
52	29024300	对二甲苯 p-Xylene
53	29026000	乙苯 Ethylbenzene
54	29051100	甲醇 Methanol (methyl alcohol)
55	29053100	1,2-乙二醇 Ethylene glycol (ethanediol)
56	29071110	苯酚 Phenol
57	29072300	4,4'-异亚丙基联苯酚（双酚A）及其盐 Salts of bisphenol-A (4, 4'- Isopropylidene- diphenol)
58	29091990	其他无环醚及其卤化、磺化、硝化或亚硝化衍生物 Other acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives
59	29141100	丙酮 Acetone
60	29173910	间苯二甲酸 m-phthalic acid
61	29209000	其他无机酸酯（不包括卤化氢的酯）及其盐和衍生物 Other Esters of other inorganic acids (excluding esters of hydrogen halides) (and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives)
62	38151100	以镍及其化合物为活性物的载体催化剂 With nickel or nickel compounds as the active substance
63	44011100	针叶木薪柴 Fuel coniferous wood, in logs, billets, twigs, faggots or in similar forms
64	44011200	非针叶木薪柴 Fuel non-coniferous wood, in logs, billets, twigs, faggots or in similar forms



65	44012100	针叶木木片或木粒 Endangered coniferous wood in chips or particles
66	44012200	非针叶木木片或木粒 Endangered non-coniferous wood in chips or particles
67	44013100	木屑棒 Wood pellets
68	44013900	其他除木屑棒之外的锯末、木废料及碎片 Other sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms, other than wood pellets
69	44014000	锯末、木废料及碎片,未粘的 Sawdust and wood waste and scap, not agglomerated in logs, briquettes, pellets or similar
70	44031100	用防腐剂处理的针叶木原木 Rough wood of Taxaceae, treated with paint, stains, creosote or other preservatives
71	44031200	用防腐剂处理的非针叶木原木 Endangered non-coniferous wood, treated with paint, stains, creosote or other preservatives
72	44032110	红松和樟子松原木,截面尺寸在15厘米及以上 Mongolian scotch pine rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension $\geq 15\text{cm}$
73	44032120	辐射松原木,截面尺寸在15厘米及以上 Radiata pine rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension $\geq 15\text{cm}$
74	44032130	落叶松原木,截面尺寸在15厘米及以上 Larch rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension $\geq 15\text{cm}$
75	44032140	花旗松原木,截面尺寸在15厘米及以上 Douglas fir rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension $\geq 15\text{cm}$
76	44032190	其他松木原木, 截面尺寸在15厘米及以上 Endangered pine rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension $\geq 15\text{cm}$
77	44032210	红松和樟子松原木, 截面尺寸在15厘米以下 Korean pine rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension $< 15\text{cm}$
78	44032220	辐射松原木, 截面尺寸在15厘米以下 Radiata pine rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension $< 15\text{cm}$
79	44032230	落叶松原木, 截面尺寸在15厘米以下 Larch rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension $< 15\text{cm}$



80	44032240	花旗松原木，截面尺寸在15厘米以下 Douglas fir rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension < 15cm
81	44032290	其他松木原木，截面尺寸在15厘米以下 Other pine rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension < 15cm
82	44032300	冷杉和云杉原木，截面尺寸在15厘米及以上 Endangered pine (spruce and fir) rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension $\geq$ 15cm
83	44032400	其他冷杉和云杉原木，截面尺寸在15厘米以下 Other pine (spruce and fir) rough wood (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension < 15cm
84	44032500	其他针叶木原木，截面尺寸在15厘米及以上 Rough wood of coniferous (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension $\geq$ 15cm
85	44032600	其他针叶木原木，截面尺寸在15厘米以下 Other rough wood of coniferous (other than that treated with paint, stains, creosote or other preservatives), of which cross-sectional dimension < 15cm
86	44034100	深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木原木 Other Dark Red Meranti, Light Red Meranti and Meranti Bakau rough wood
87	44034910	柚木原木 Other Teak rough wood (other than that treated with paint, stains, creosote or other preservatives)
88	44034920	奥克曼（奥克榄）原木 Other Okoume (Aukoumed klaineana) rough wood
89	44034930	龙脑香木（克隆）原木 Other Dipterocarpus spp. Keruing rough wood
90	44034940	山樟（香木）原木 Other Kapur (Dryobalanops spp) rough wood
91	44034950	印茄木（波罗格）原木 Other Intsia spp. (Mengaris) rough wood
92	44034960	大千巴豆（门格里斯或康派斯）原木 Other Koompassia spp (Mengaris or Kempas) rough wood
93	44034970	异翅香木原木 Other Anisopter spp. rough wood
94	44034980	热带红木原木 Endangered tropic rose wood (other than that treated with paint, stains, creosote or other preservatives)
95	44034990	其他方法处理的其他热带原木 Endangered tropical rough wood, specified in Subheading Note2 to this Chapter (other than that treated with paint, stains, creosote or other preservatives)



96	44039100	栎木(橡木)原木 Other rough wood of Oak, other than the wood treated with paint, stains, creosote or other preservatives
97	44039300	水青冈木(山毛榉木)原木,截面尺寸在15厘米及以上 Beech \$ (Fagus spp.)\$\$, of which any cross-sectional di-mension is 15cm or more, other than the wood treated with paint, stains, creosote or other preservatives
98	44039400	其他水青冈木(山毛榉木)原木,截面尺寸在15厘米以下 Beech \$ (Fagus spp.)\$\$, other, other than the wood treated with paint, stains, creosote or other preservatives
99	44039500	桦木原木,截面尺寸在15厘米及以上 Other beech \$ (Betula spp.)\$\$, (other than that treated with paint, stains, creosote or other preservatives) of which any cross-sectional di-mension is 15cm or more
100	44039600	其他桦木原木,截面尺寸在15厘米以下 Of other birch \$ (Betula spp.)\$\$, (other than that treated with paint, stains, creosote or other preservatives) of which any cross-sectional di-mension is 15cm or less
101	44039700	杨木原木 Of poplar and aspen \$ (Populus spp.)\$\$
102	44039800	桉木原木 Of eucalyptus \$ (Eucalyptus spp.)\$\$
103	44039930	其他红木原木,但子目4403.4980所列热带红木原木除外 Endangered wood in the rough of rosewood (other than that treated with paint, stains, creosote or other preservatives)
104	44039940	泡桐木原木 rough wood of Kiri (Paulownia) (other than that treated with paint, stains, creosote or other preservatives)
105	44039950	水曲柳原木 rough wood of Ash (other than that treated with paint, stains, creosote or other preservatives)
106	44039960	北美硬阔叶木原木 North American hard wood
107	44039980	其他未列名的温带非针叶木原木 Other endangered temperate non-coniferous wood, not specified (other than that treated with paint, stains, creosote or otherpreservatives)
108	44039990	其他方法处理的除针叶木、热带木之外的其他原木 Other non-coniferous rough wood, not specified, other than that treated with paint, stains, creosote or other preservatives
109	44041000	针叶木的箍木;木劈条;粗加工的木桩、木棒;木片条 Hoopwood, split poles, wooden sticks and the like, of other coniferous wood
110	44042000	非针叶木的箍木;木劈条;粗加工的木桩、木棒;木片条 Hoopwood, split poles, wooden sticks and the like, of other non-coniferous wood
111	44071110	厚度超过6毫米的经纵锯、纵切、刨切或旋切的红松和樟子松木材 Mongolian scotch pine wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm



112	44071120	厚度超过6毫米的经纵锯、纵切、刨切或旋切的辐射松木材 Radiata pine wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm
113	44071130	厚度超过6毫米的经纵锯、纵切、刨切或旋切的花旗松木材 Douglas fir wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm
114	44071190	厚度超过6毫米的经纵锯、纵切、刨切或旋切的其他松木木材 Other wood of coniferae sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm
115	44071200	厚度超过6毫米的经纵锯、纵切、刨切或旋切的冷杉和云杉木材 Wood of endangered spruce and fir, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm
116	44071900	厚度超过6毫米的经纵锯、纵切、刨切或旋切的其他针叶木木材 Other wood of coniferae sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm
117	44072100	厚度超过6毫米的经纵锯、纵切、刨切或旋切的美洲桃花心木木材 Mahogany wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm
118	44072200	厚度超过6毫米的经纵锯、纵切、刨切或旋切的苏里南肉豆蔻木、细孔绿心樟及美洲轻木木材 Virola, Imbuia and Balsa wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm
119	44072500	厚度超过6毫米的经纵锯、纵切、刨切或旋切的深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木木材 Wood sawn or chipped lengthwise, sliced or peeled, of Dark Red Meranti, Light Red Meranti and Meranti Bakau, end-jointed, of a thickness exceeding 6mm
120	44072600	厚度超过6毫米的经纵锯、纵切、刨切或旋切的白柳桉木、白色红柳桉木、白色柳桉木、黄色红柳桉木及阿兰木木材 Wood sawn or chipped lengthwise, sliced or peeled, of White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan, not end-jointed, of a thickness exceeding 6mm
121	44072700	厚度超过6毫米的经纵锯、纵切、刨切或旋切的沙比利木材 Sapelli wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm
122	44072800	厚度超过6毫米的经纵锯、纵切、刨切或旋切的伊罗科木木材 Iroko wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm
123	44072910	厚度超过6毫米的经纵锯、纵切、刨切或旋切的柚木木材 Teak wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm
124	44072920	厚度超过6毫米的经纵锯、纵切、刨切或旋切的非洲桃花心木木材 Acajou wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm
125	44072930	厚度超过6毫米的经纵锯、纵切、刨切或旋切的波罗格木木材 Merban wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm





126	44072940	厚度超过6毫米的经纵锯、纵切、刨切或旋切的热带红木木材 Other tropical rosewood, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm
127	44072990	厚度超过6毫米的经纵锯、纵切、刨切或旋切的其他未列名的热带木木材 Other endangered tropical wood, not specified or including in subheading Note 2 to this chapter, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm
128	44079100	厚度超过6毫米的经纵锯、纵切、刨切或旋切的栎木（橡木）木材 Mongolian Oak wood sawn or chipped lengthwise, sliced or peeled, end-jointed, thickness exceeding 6mm
129	44079200	厚度超过6毫米的经纵锯、纵切、刨切或旋切的水青冈木（山毛榉木）木材 Beech (Fagus spp.) wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm
130	44079300	厚度超过6毫米的经纵锯、纵切、刨切或旋切的槭木（枫木）木材 Maple wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm
131	44079400	厚度超过6毫米的经纵锯、纵切、刨切或旋切的樱桃木木材 Cherry wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm
132	44079500	厚度超过6毫米的经纵锯、纵切、刨切或旋切的白蜡木木材 Other ash wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, thickness exceeding 6mm
133	44079600	厚度超过6毫米的经纵锯、纵切、刨切或旋切的桦木木材 Other birch, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm
134	44079700	厚度超过6毫米的经纵锯、纵切、刨切或旋切的杨木木材 Poplar, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm
135	44079910	厚度超过6毫米的经纵锯、纵切、刨切或旋切的其他红木木材，但子目4407.2940所列热带红木除外 Other wood sawn or chipped lengthwise, sliced or peeled, of Camphorwood, Nanmu or Rosewood, not end-jointed, of a thickness exceeding 6mm
136	44079920	厚度超过6毫米的经纵锯、纵切、刨切或旋切的泡桐木木材 Paulownia wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness exceeding 6mm
137	44079930	厚度超过6毫米的经纵锯、纵切、刨切或旋切的其他北美硬阔叶木木材 Wood sawn or chipped lengthwise, sliced or peeled, of North American hardwood, including walnut, not end-jointed, of a thickness exceeding 6mm
138	44079980	厚度超过6毫米的经纵锯、纵切、刨切或旋切的其他温带非针叶木木材 Wood sawn or chipped lengthwise, sliced or peeled, of endangered temperate non-coniferous wood, not end-jointed, of a thickness exceeding 6mm
139	44079990	厚度超过6毫米的经纵锯、纵切、刨切或旋切的其他木材 Other wood, sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness exceeding 6mm