

Catalog of Prohibited Categories of Goods for Processing Trade (Updated on **2021.6.15**)

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中华人民共和国商务部
MINISTRY OF COMMERCE OF THE PEOPLE'S REPUBLIC OF CHINA

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商务部 海关总署 2021年第12号 关于调整加工贸易禁止类商品目录的公告

为支持加工贸易发展，稳定加工贸易产业链供应链，自2021年6月15日起，加工贸易企业进口纸制品（税目4801-4816）加工出口纸制品（税目4801-4816）不再列入加工贸易禁止类商品目录。

Announcement on the Adjustment of the Catalog of Prohibited Categories of Goods for Processing Trade Ministry of Commerce General Administration of Customs No. 12 of 2021

In order to support the development of processing trade and stabilize the supply chain of the processing trade industry, **since June 15, 2021, processing trade enterprises importing paper products (tariff item (4801-4816) Processing and exporting paper products (tariff lines 4801-4816) are no longer included in the Prohibited Commodity Catalog for Processing Trade.**

Ministry of Commerce General
Administration of Customs

June 10, 2021

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Online
Consultation

Message

序号	商品编码	商品名称	原禁止方式	备注
1	4801000000	成卷或成张的新闻纸	出口	根据商务部 海关总署2021年第12号公告，自2021年6月15日起，加工贸易企业进口纸制品（税目4801-4816）加工出口纸制品（税目4801-4816）不再列入加工贸易禁止类商品目录。
2	4802101000	宣纸	出口	
3	4802109000	其他手工制纸及纸板	出口	
4	4802201000	照相原纸	出口	
5	4802400000	壁纸原纸	出口	
6	4802550010	40<每平方米重≤150g的胶版纸	出口	
7	4802550090	40<每平方米重≤150g未涂布中厚纸	出口	
8	4802560010	成张40<每平方米重≤150g胶版纸	出口	
9	4802560090	40<每平方米重≤150g未涂布纸，成张	出口	
10	4802570010	其他40<每平方米重≤150g的胶版纸	出口	
11	4802570090	其他40<每平方米重≤150g未涂中厚纸	出口	
12	4802580000	书写、印刷等用未涂布厚纸（板）	出口	
13	4802611000	成卷新闻纸	出口	
14	4802619000	其他成卷书写、印刷用未涂布纸	出口	
15	4802620000	成张书写、印刷用未涂布纸	出口	
16	4802691000	其他新闻纸	出口	
17	4802699000	其他书写、印刷用未涂布纸	出口	
18	4803000000	卫生纸、面巾纸、餐巾纸及类似纸	出口	
19	4804110010	每平方米重115—360克未漂白、成卷或成张未涂布牛皮挂面纸	出口	
20	4804110090	其他未漂白的牛皮挂面纸	出口	
21	4804190000	漂白的牛皮挂面纸	出口	
22	4804210000	未漂白的袋用牛皮纸	出口	
23	4804290000	漂白的袋用牛皮纸	出口	
24	4804310010	每平方米重115—150克未漂白、成卷或成张未涂布其他牛皮纸	出口	
25	4804310090	其他未漂白的其他薄牛皮纸及纸板	出口	
26	4804390000	每平方米重量≤150克的其他牛皮纸及纸板	出口	
27	4804410010	150<每平方米重<225克未漂白、成卷或成张未涂布其他牛皮纸	出口	
28	4804410090	其他未漂白的其他中厚牛皮纸及纸板	出口	
29	4804420000	本体均匀漂白的中厚牛皮纸及纸板	出口	
30	4804490000	其他漂白的中厚牛皮纸及纸板	出口	
31	4804510010	每平方米重225—360克未漂白、成卷或成张未涂布其他牛皮纸	出口	
32	4804510090	其他未漂白的其他厚牛皮纸及纸板	出口	
33	4804520000	本体均匀漂白的厚牛皮纸及纸板	出口	
34	4804590000	其他漂白的厚牛皮纸及纸板	出口	
35	4805110000	半化学的瓦楞原纸	出口	
36	4805120000	草浆瓦楞原纸	出口	
37	4805190000	其他瓦楞原纸	出口	
38	4805240000	强韧箱纸板（再生挂面纸板）	出口	
39	4805250000	强韧箱纸板（再生挂面纸板）	出口	
40	4805300000	亚硫酸盐包装纸	出口	
41	4805400000	滤纸及纸板	出口	
42	4805500000	毡纸及纸板	出口	
43	4805911000	电解电容器原纸	进口	
44	4805919000	其他未经涂布薄纸及纸板	出口	
45	4805920000	其他未经涂布中厚纸及纸板	出口	
46	4805930000	其他未经涂布厚纸及纸板	出口	
47	4806100000	植物羊皮纸	出口	
48	4806200000	防油纸	出口	
49	4806300000	描图纸	出口	
50	4806400000	高光泽透明或半透明纸	出口	
51	4807000000	成卷或成张的复合纸及纸板	出口	
52	4808100000	瓦楞纸及纸板	出口	
53	4808400000	皱纹牛皮纸，不论是否压花或穿孔	出口	
54	4808900000	其他皱纹纸及纸板，压纹纸及纸板	出口	
55	4809200000	大张（卷）的自印复写纸	出口	
56	4809900000	其他大张（卷）的复写纸及类似拷贝纸或转印纸	出口	
57	4810130001	成卷的铜版纸	出口	
58	4810130090	涂无机物的其他书写/印刷或类似用途纸/纸板	出口	
59	4810140001	成张的铜版纸	出口	
60	4810140090	涂无机物的其他成张的书写、印刷的纸及纸板	出口	
61	4810190001	其他铜版纸	出口	
62	4810190090	涂无机物的其他书写、印刷用途的纸及纸板	出口	
63	4810220000	书写、印刷用途的轻质涂布纸	出口	
64	4810290000	涂无机物的其他书写、印刷用途的纸及纸板	出口	

67	4810320010	涂无机物的白板纸、白下纸	出口
68	4810320090	涂无机物的厚漂白牛皮纸及纸板	出口
69	4810390000	涂无机物的其他牛皮纸及纸板	出口
70	4810920000	其他涂无机物的多层纸及纸板	出口
71	4810990000	其他涂无机物的纸及纸板	出口
72	4811100000	焦油纸及纸板, 沥青纸及纸板	出口
73	4811410000	自粘的胶粘纸及纸板	出口
74	4811490000	其他胶粘纸及纸板	出口
75	4811511000	漂白的彩色相纸用双面涂塑厚纸	出口
76	4811519000	漂白的其他涂, 浸, 盖厚纸及纸板	出口
77	4811591000	用塑料浸涂的绝缘纸及纸板	出口
78	4811599000	用塑料涂布, 浸渍的其他纸及纸板	出口
79	4811601000	用蜡或油等涂布的绝缘纸及纸板	出口
80	4811609000	用蜡或油等涂布的其他纸及纸板	出口
81	4811900000	其他经涂布, 浸渍, 覆盖的纸及纸板	出口
82	4812000000	纸浆制的滤块, 滤板及滤片	出口
83	4813100000	成小本或管状的卷烟纸	出口
84	4813200000	宽度≤5cm成卷的卷烟纸	出口
85	4813900000	其他卷烟纸	出口
86	4814200000	用塑料涂面或盖面的壁纸及类似品	出口
87	4814900010	用木粒或草粒等饰面的壁纸	出口
88	4814900090	其他壁纸及类似品, 窗用透明纸	出口
89	4816200000	小卷(张)自印复写纸	出口
90	4816901000	小卷(张)热敏转印纸	出口
91	4816909000	复写纸及其他拷贝纸或转印纸、油印蜡纸或胶印版纸	出口
使用进口纸浆(4701-4706)或使用进口木片(4401)生产的纸浆(4701-4706)加工出口(4801-4816)的纸及其制品除外。			关务小二

Policy Q&A

Q: Is it possible to continue to use the handbook for processing trade of relevant paper products handled before the implementation of Announcement No. 54 of 2020?

A: If in line with the provisions of tax items 4801-4816 processing trade import and export, since the date of implementation of the new announcement, the original unimplemented manuals and books can continue to be used, and can be in accordance with the provisions of the relevant procedures for changes, extensions, write-offs and so on, without the need to re-file a new handbook.

Q: The announcement "imported paper products (tariff lines 4801-4816) processing export paper products (tariff lines 8401-4816) is no longer included in the prohibited categories of processing trade catalog" of imported paper products (tariff lines 4801-4816) include the carry-over of deep processing carry-over?

A: If it is a deep-processing carry-over transfer of paper products (tariff lines 4801-4816), should be based on the rules of origin to determine the imported materials, or to meet the "use of imported pulp (4701-4706) or the use of imported wood chips (4401) produced by the pulp (4701-4706) processed for export of paper products (8401-4816)".

Q: Whether processing trade import and export can be handled through special customs supervision area.

A: Processing trade manufactured goods can be exported to the special customs supervision area. If you are importing paper products from a special customs supervision area in the form of processing trade (tariff lines 4801-4816), should be determined to be imported materials according to the rules of origin, or to meet the provisions of the "use of imported pulp (4701-4706) or the use of imported wood chips (4401) produced by the pulp (4701-4706) processed for export of paper products (8401-4816)".

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Q: For manuals that expired before the announcement of Notice No. 12 of 2021 by the Ministry of Commerce and the General Administration of Customs and have not yet completed the write-off and closure of the case, if the remaining materials have already been processed for tax reimbursement procedures, but the residual materials have not been moved to other uses, can they file new manuals and re-apply for the procedures of tax reimbursement and residual material carry-over?

A: According to the Ministry of Commerce, the General Administration of Customs Announcement No. 12 of 2021 and the relevant provisions of the Customs supervision of processing trade, the original expired handbook should be in accordance with the provisions of the relevant cancellation procedures, if eligible enterprises can be filed from June 15, 2021 onwards, the new processing trade manual to carry out processing trade business.

Customs releases.

Processing Trade Prohibited Categories Catalog Adjustment Sorting

Ministry of Commerce General Administration of Customs Announcement No. 90 of 2014 (Announcement on the Publication of the Catalog of Prohibited Categories for Processing Trade)

According to the 2014 Customs Commodity Codes, the total number of commodity codes in the adjusted Processing Trade Prohibited Classes Catalogue is 1,871.

Ministry of Commerce General Administration of Customs Announcement No. 59 of 2015 (Announcement on the Adjustment of the Catalog of Prohibited Categories of Goods for Processing Trade)

The Ministry of Commerce General Administration of Customs Announcement No. 90 of 2014 "processing trade prohibited categories of goods catalog in line with national industrial policy, does not belong to the high energy consumption, high pollution products and products with high technological content removed, a total of 11 ten-digit commodity code removed.

Ministry of Commerce General Administration of Customs Announcement No. 54 of 2020 (Announcement on the Adjustment of the Catalog of Prohibited Categories of Goods for Processing Trade)

The Ministry of Commerce General Administration of Customs Announcement No. 90 of 2014 "processing trade prohibited categories of goods catalog in line with national industrial policy, does not belong to the high energy consumption, high pollution products and products with high technological content removed, a total of 199 ten-digit commodity code removed. At the same time, some commodities are adjusted in a prohibited manner.

Ministry of Commerce General Administration of Customs Announcement No. 12 of 2021 (Announcement on the Adjustment of the Catalog of Prohibited Categories of Goods for Processing Trade)

Since June 15, 2021, processing trade enterprises importing paper products (tariff lines 4801-4816) and processing export paper products (tariff lines 4801-4816) are no longer included in the Catalogue of Prohibited Commodities for Processing Trade.

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