

Category Summary	Starting Number (Tariff Code)
Meat and food debris (肉及食用杂碎)	02
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	03
Dairy products; Egg products; Natural honey; Other edible animal products (乳品；蛋品；天然蜂蜜；其他食用动物产品)	04
Other animal products (其他动物产品)	05
Live trees and other living plants; Bulbs, roots and similar; Floral and decorative leaves (活树及其他活植物；鳞茎、根及类似品；插花及装饰用簇叶)	06
Eatable vegetables, roots and tubers (食用蔬菜、根及块茎)	07
Edible fruits and nuts; citrus fruit or melon peel (食用水果及坚果；柑桔属水果或甜瓜的果皮)	08
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	09
Oil seeds and fruits; miscellaneous seeds and fruits; industrial or medicinal plants (含油子仁及果实；杂项子仁及果实；工业用或药用植物)	12
Dynamic, vegetable oils, fats and their decomposition products; refined edible oils and fats (动、植物油、脂及其分解产品；精制的食用油脂；动、植物蜡)	15
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	16
Sugar and confectionery (糖及甜食)	17
Cocoa and cocoa products (可可及可可制品)	18
Products of cereal, food flour, starch or milk; Pastry (谷物、粮食粉、淀粉或乳的制品；糕饼点心)	19
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	20
Miscellaneous food (杂项食品)	21
Drink, wine and vinegar (饮料、酒及醋)	22
Food industry residues and waste; formulated animal feed (食品工业的残渣及废料；配制的动物饲料)	23

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Meat and food debris (肉及食用杂碎)	Hams and shoulders of swine, with bone in, salted, in brine, dried or smoked	02101110	Change in Tariff Heading and to fulfill the value-added content requirement	25.0%
Meat and food debris (肉及食用杂碎)	Other meat and edible offal (including edible flours and meals of meat and meat offal), salted, in brine, dried or smoked	02109900	Change in Tariff Heading and to fulfill the value-added content requirement	25.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Freshwater ornamental fish	03011100	Born and bred in Hong Kong	17.5%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other ornamental fish	03011900	Born and bred in Hong Kong	17.5%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Atlantic bluefin tunas	03019491	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.5%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Pacific bluefin tunas	03019492	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.5%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other live southern bluefin tunas	03019590	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.5%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Live tilapia	03019991	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.5%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Live puffer fish	03019992	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.5%

Imported Goods			Tariff Rate Type (via Hong Kong)	
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other live fish	03019999	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.5%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Fresh or chilled yellowfin tunas	03023200	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Anchovies (Engraulis spp.), fresh or chilled	03024200	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Jack and horse mackerels (Trachurus spp.), cobia (Rachycentron canadum), fresh or chilled	03024500	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Cobia (Rachycentron canadum), fresh or chilled	03024600	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Swordfish (Xiphias gladius), fresh or chilled	03024700	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), crevalles (Caranx spp.), silver pomfrets (Pampus spp.), pacific saury (Cololabis saira), scads (Decapterus spp.), etc.	03024900	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Hake, fresh or chilled	03025400	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Alaska pollack, fresh or chilled	03025500	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	12.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Carp, frozen	03032500	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Eels, frozen	03032600	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Nile perch and snakeheads, frozen	03032900	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Frozen Greenland halibut	03033110	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	5.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis), frozen	03033190	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Frozen bigeye tunas, excluding livers and roes	03034400	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	6.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Jack and horse mackerels (Trachurus spp.), frozen	03035500	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Cobia (Rachycentron canadum), frozen	03035600	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Swordfish (Xiphias gladius), frozen	03035700	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.0%

Imported Goods			Tariff Rate Type (via Hong Kong)	
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Frozen indian mackerels (Rastrelliger spp.), seerfi-shes (Scomberomorus spp.), crevalles (Caranx spp.), silver pomfrets (Pampus spp.), pacific saury (Cololabis saira), cods (Gadomus spp.)	03035900	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	5.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Alaska pollack, frozen	03036700	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	5.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Blue whittings, frozen	03036800	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other cods, frozen	03036900	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Rays and skates, frozen	03038200	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Toothfish, frozen	03038300	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Seabass, frozen	03038400	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Scabber fish, frozen	03038910	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	5.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Yellow croaker, frozen	03038920	(1) Born and bred in Hong Kong; or (2) Bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government	10.0%

Imported Goods			Tariff Rate Type (via Hong Kong)	
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Filletts of cod, dried or salted (e.g. bregmaceros)	03053200	Processing any products from the following items (1) – (4) in Hong Kong; or processing the products from the following item (4) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; (3) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (4) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other fish filletts, dried or salted	03053900	Processing any products from the following items (1) – (4) in Hong Kong; or processing the products from the following item (4) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; (3) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (4) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Smoked Atlantic salmon, except offal for human consumption	03054110	Manufactured from chilled salmon originating from countries or territories which have signed preferential trade agreements with Mainland China prior to 2012. Principal processes include defrosting, cutting, marinating, air-drying, cold-smoking, slicing and vacuum packing	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Dried tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodonidellus)	03055200	Processing any products from the following items (1) – (4) in Hong Kong; or processing the products from the following item (4) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; (3) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (4) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	16.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Dried fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae,	03055300	Processing any products from the following items (1) – (4) in Hong Kong; or processing the products from the following item (4) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; (3) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (4) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	16.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Dried herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.),	03055400	Processing any products from the following items (1) – (4) in Hong Kong; or processing the products from the following item (4) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; (3) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (4) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	16.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other fish, dried, other than edible for human consumption (but not smoked)	03055990	Processing any products from the following items (1) – (4) in Hong Kong; or processing the products from the following item (4) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; (3) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (4) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	16.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Tilapias and others, salted or in brine, except offal for human consumption	03056400	Processing any products from the following items (1) – (4) in Hong Kong; or processing the products from the following item (4) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; (3) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (4) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	16.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Scabber fish, salted or in brine, except offal for human consumption	03056910	Processing any products from the following items (1) – (4) in Hong Kong; or processing the products from the following item (4) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; (3) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (4) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	16.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other shrimps, frozen	03061719	Processing any products from the following items (1) – (4) in Hong Kong; or processing the products from the following item (4) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; (3) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (4) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	2.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Shelled prawns, frozen	03061721	Processing any products from the following items (1) – (4) in Hong Kong; or processing the products from the following item (4) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; (3) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (4) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	8.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other prawns, frozen	03061729	Processing any products from the following items (1) – (4) in Hong Kong; or processing the products from the following item (4) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) bred from fish fry in Hong Kong. If the species is coral reef fish (including giant grouper and various live marine grouper), the weight of the fish fry must not exceed 150 grams and the culture period in Hong Kong must not be less than 12 months; if it belongs to other species, the weight of the fish fry must not exceed 50 grams and the culture period in Hong Kong must not be less than 10 months; (3) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (4) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	5.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other rock lobsters and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.), live, fresh or chilled	03063190	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	5.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other lobsters (Homarus spp.), live, fresh or chilled	03063290	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Swimming crabs, live, fresh or chilled	03063392	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other crabs, live, fresh or chilled	03063399	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	7.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other Norway lobsters (Nephrops norvegicus), live, fresh or chilled	03063490	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Cold-water prawns, live, fresh or chilled	03063520	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	15.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other cold-water shrimps and prawns (Pandalus spp., Crangon crangon), live, fresh or chilled	03063590	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Cold-water prawns, fresh or chilled	03063620	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	15.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other shrimps and prawns, live, fresh or chilled	03063690	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	12.0%

Imported Goods			Tariff Rate Type (via Hong Kong)	
Category	Items	China Mainland Tariff Code	Rules of Origin	Orgin = Japan (indifferent from direct exporting to mainland China)
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other crustaceans, whether in shell or not, live, fresh or chilled	03063990	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	03069100	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	15.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other lobsters (Homarus spp.)	03069200	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	15.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other swimming crabs	03069320	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other crabs	03069390	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other Norway lobsters (Nephrops norvegicus)	03069400	Products from the following items (1) – (3); or processing any products from the following items (1) – (3) in Hong Kong; or processing the products from the following item (3) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (3) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	03069510	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other shrimps and prawns	03069590	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other, including flours, meals and pellets of crustaceans, fit for human consumption	03069900	Products from the following items (1) – (3); or processing any products from the following items (1) – (3) in Hong Kong; or processing the products from the following item (3) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (3) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other oysters, live, fresh or chilled	03071190	(1) Born and bred in Hong Kong; or (2) The culture period in Hong Kong exceeds 24 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Frozen oysters	03071200	(1) Born and bred in Hong Kong; or (2) The culture period in Hong Kong exceeds 24 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other oysters	03071900	(1) Born and bred in Hong Kong; or (2) The culture period in Hong Kong exceeds 24 months; or (3) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (4) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other live, fresh or chilled scallops	03072190	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other live, fresh or chilled mussels	03073190	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.)	03074291	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other cuttle fish and squid, live, fresh or chilled	03074299	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Frozen cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.)	03074310	Products from the following items (1) – (3); or processing any products from the following items (1) – (3) in Hong Kong; or processing the products from the following item (3) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (3) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.)	03074910	Products from the following items (1) – (3); or processing any products from the following items (1) – (3) in Hong Kong; or processing the products from the following item (3) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (3) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	12.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Live, fresh or chilled octopus	03075100	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	17.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Frozen octopus (<i>Octopus</i> spp.)	03075200	Products from the following items (1) – (3); or processing any products from the following items (1) – (3) in Hong Kong; or processing the products from the following item (3) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (3) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	17.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other octopus (<i>Octopus</i> spp.), dried, salted or in brine	03075900	Products from the following items (1) – (3); or processing any products from the following items (1) – (3) in Hong Kong; or processing the products from the following item (3) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (3) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	17.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Clams, live, fresh or chilled	03077191	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Cockles and ark shells, live, fresh or chilled	03077199	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Abalones, live, fresh or chilled	03078190	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	7.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other stromboid conchs (<i>Haliotis</i> spp.), live, fresh or chilled	03078290	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Abalone (<i>Haliotis</i> spp.), frozen	03078300	Products from the following items (1) – (3); or processing any products from the following items (1) – (3) in Hong Kong; or processing the products from the following item (3) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (3) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	10.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Orgin = Japan (indifferent from direct exporting to mainland China)
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other abalone (Haliotis spp.), dried, salted or in brine	03078700	Products from the following items (1) – (3); or processing any products from the following items (1) – (3) in Hong Kong; or processing the products from the following item (3) on vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government: (1) born and bred in Hong Kong; (2) fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); (3) fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other molluscs, live, fresh or chilled, including flours, meals and pellets, fit for human consumption	03079190	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	10.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Sea cucumbers, live, fresh or chilled	03081190	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Sea urchins, live, fresh or chilled	03082190	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Jellyfish, live, fresh or chilled	03083019	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Clamworms, live, fresh or chilled	03089012	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Fish, crustaceans, molluscs and other aquatic invertebrates (鱼、甲壳动物、软体动物及其他水生无脊椎动物)	Other aquatic invertebrates, live, fresh or chilled	03089019	(1) Born and bred in Hong Kong; or (2) Fish and other marine products obtained in Hong Kong waters or China waters in the South China Sea (except Beibu Wan); or (3) Fish and other marine products obtained in the high seas by vessels holding a Hong Kong licence and approved by the fisheries authority of the Central Government.	14.0%
Dairy products; Egg products; Natural honey; Other edible animal products (乳品; 蛋品; 天然蜂蜜; 其他食用动物产品)	Milk and cream, not concentrated nor containing added sugar, of a fat content 1 - 6%	04012000	Processed from fresh milk. The principal processes are mixing, sterilization and cooling.	15.0%
Dairy products; Egg products; Natural honey; Other edible animal products (乳品; 蛋品; 天然蜂蜜; 其他食用动物产品)	Milk and cream, in solid form and of a fat content not exceeding 1.5%	04021000	Processed from fresh milk. The principal processes are mixing, freezing and sterilization	10.0%
Dairy products; Egg products; Natural honey; Other edible animal products (乳品; 蛋品; 天然蜂蜜; 其他食用动物产品)	Milk and cream with no added sugar, in solid form and of a fat content exceeding 1.5%	04022100	Processed from fresh milk. The principal processes are mixing, freezing and cooling.	10.0%
Dairy products; Egg products; Natural honey; Other edible animal products (乳品; 蛋品; 天然蜂蜜; 其他食用动物产品)	Milk and cream with added sugar, in solid form and of a fat content exceeding 1.5%	04022900	Processed from fresh milk. The principal processes are mixing, freezing and sterilization	10.0%
Dairy products; Egg products; Natural honey; Other edible animal products (乳品; 蛋品; 天然蜂蜜; 其他食用动物产品)	Milk and cream, not in solid form, concentrated but not containing added sugar	04029100	Processed from fresh milk. The principal processes are mixing, sterilization and cooling	10.0%
Dairy products; Egg products; Natural honey; Other edible animal products (乳品; 蛋品; 天然蜂蜜; 其他食用动物产品)	Yogurt	04031000	Processed from fresh milk or milk powder. The principal processes are mixing, fermentation or souring, sterilization and cooling.	10.0%
Dairy products; Egg products; Natural honey; Other edible animal products (乳品; 蛋品; 天然蜂蜜; 其他食用动物产品)	Buttermilk and other fermented or acidified milk and cream	04039000	Processed from fresh milk or milk powder. The principal processes are mixing, fermentation or souring, sterilization and cooling.	20.0%
Dairy products; Egg products; Natural honey; Other edible animal products (乳品; 蛋品; 天然蜂蜜; 其他食用动物产品)	Fresh (unripened or uncured) cheese	04061000	Processed from fresh milk or milk powder. The principal processes are mixing, fermentation or souring, sterilization and cooling.	12.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Dairy products; Egg products; Natural honey; Other edible animal products (乳品; 蛋品; 天然蜂蜜; 其他食用动物产品)	Grated or powdered cheese of all kinds	04062000	Processed from fresh milk or milk powder. The principal processes are mixing, fermentation or souring, sterilisation, cooling, aging, slicing, grinding and (or) seasoning.	8.0%
Dairy products; Egg products; Natural honey; Other edible animal products (乳品; 蛋品; 天然蜂蜜; 其他食用动物产品)	Other birds' eggs, not in shell	04089900	Manufactured from eggs. The principal processes are mixing and cooking.	20.0%
Dairy products; Egg products; Natural honey; Other edible animal products (乳品; 蛋品; 天然蜂蜜; 其他食用动物产品)	Salanganes' nests	04100010	(a) Spraying wet, taking out feathers, drying and setting; and (b) to fulfill the value-added content requirement	25.0%
Other animal products (其他动物产品)	Powder and waste of coral and shell or bone of aquatic products	05080010	Corals or shells and similar raw materials wholly obtained in Hong Kong.	12.0%
Other animal products (其他动物产品)	Shell or bone of coral, molluscs, crustaceans or echinoderms	05080090	Corals or shells and similar raw materials wholly obtained in Hong Kong.	12.0%
Live trees and other living plants; Bulbs, roots and similar; Floral and decorative leaves (活树及其他活植物; 鳞茎、根及类似品; 插花及装饰用簇叶)	Dried or dyed cut flowers and flower buds	06039000	Manufactured from plants. The principal processes are cleaning, drying (or dyeing, bleaching, corrugating) and preserving. If coating after preserving is required, it must also be done in Hong Kong.	23.0%
Live trees and other living plants; Bulbs, roots and similar; Floral and decorative leaves (活树及其他活植物; 鳞茎、根及类似品; 插花及装饰用簇叶)	Other branches or leaves of plants	06049090	Manufactured from plants. The principal processes are cleaning, drying (or dyeing, bleaching, corrugating) and preserving. If coating after preserving is required, it must also be done in Hong Kong.	10.0%
Eatable vegetables, roots and tubers (食用蔬菜、根及块茎)	Mushrooms of the genus Agaricus	07095100	Change in tariff heading.	13.0%
Eatable vegetables, roots and tubers (食用蔬菜、根及块茎)	Spinach, fresh or chilled	07097000	Harvested or collected in Hong Kong	13.0%
Eatable vegetables, roots and tubers (食用蔬菜、根及块茎)	Globe artichokes, fresh or chilled	07099100	Harvested or collected in Hong Kong	13.0%
Eatable vegetables, roots and tubers (食用蔬菜、根及块茎)	Olives, fresh or chilled	07099200	Harvested or collected in Hong Kong	13.0%
Eatable vegetables, roots and tubers (食用蔬菜、根及块茎)	Pumpkins, squash and gourds, fresh or chilled	07099300	Harvested or collected in Hong Kong.	13.0%
Eatable vegetables, roots and tubers (食用蔬菜、根及块茎)	Other vegetables, fresh or chilled	07099990	Harvested or collected in Hong Kong.	13.0%
Edible fruits and nuts; citrus fruit or melon peel (食用水果及坚果; 柑桔属水果或甜瓜的果皮)	Fresh or dried pineapples	08043000	Manufactured from fruits. The principal processes are sterilization, slicing or dicing and preservation, and to fulfill the value-added content requirement.	12.0%
Edible fruits and nuts; citrus fruit or melon peel (食用水果及坚果; 柑桔属水果或甜瓜的果皮)	Fresh or dried grapefruit, including pomelos	08054000	Manufactured from fruits. The principal processes are sterilization, slicing or dicing and preservation, and to fulfill the value-added content requirement.	12.0%
Edible fruits and nuts; citrus fruit or melon peel (食用水果及坚果; 柑桔属水果或甜瓜的果皮)	Persimmons, fresh	08107000	Manufactured from fruits. The principal processes are sterilization, skinning, pulp removal, slicing or dicing and preservation, and to fulfill the value-added content requirement.	20.0%
Edible fruits and nuts; citrus fruit or melon peel (食用水果及坚果; 柑桔属水果或甜瓜的果皮)	Other fruit, fresh	08109090	Manufactured from fruits. The principal processes are sterilization, skinning, pulp removal, slicing or dicing and preservation, and to fulfill the value-added content requirement.	20.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Roasted coffee, not decaffeinated	09012100	(1) Manufactured from coffee beans. The principal processes are roasting and grinding. If mixing is required, it must also be done in Hong Kong; or (2) (a) Manufactured from coffee beans. The principal process is roasting; and (b) to fulfill the value-added content requirement.	15.0%
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Oolong tea, in immediate packings of a content ≤ 3kg	09023010	Processed from tea leaves. The principal processes are fermentation, rolling, drying, mixing.	15.0%
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Pu-er tea, in immediate packings of a content ≤ 3kg	09023020	Processed from tea leaves. The principal processes are fermentation, rolling, drying, mixing.	15.0%
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Other fermented and partly fermented black tea, in immediate packings of a content ≤ 3kg	09023090	Processed from tea leaves. The principal processes are fermentation, rolling, drying, mixing.	15.0%
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Oolong tea, in immediate packings of a content > 3kg	09024010	Processed from tea leaves. The principal processes are fermentation, rolling, drying, mixing.	15.0%
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Pu-er tea, in immediate packings of a content > 3kg	09024020	Processed from tea leaves. The principal processes are fermentation, rolling, drying, mixing.	15.0%
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Other black tea (fermented) and other partly fermented tea, in immediate packings of a content ≥ 3kg	09024090	Processed from tea leaves. The principal processes are fermentation, rolling, drying, mixing.	15.0%
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Crushed or ground pepper	09041200	Manufactured from plants. The principal processes are mixing, grinding and drying.	20.0%
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Dried, neither crushed nor ground chili	09042100	Manufactured from plants. The principal processes are mixing, grinding and drying.	20.0%
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Crushed or ground chili	09042200	Manufactured from plants. The principal processes are mixing, grinding and drying.	20.0%
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Crushed or ground cinnamon and cinnamon-tree flowers	09062000	Manufactured from plants. The principal processes are mixing, grinding and drying.	15.0%
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Turmeric (curcuma)	09103000	Manufactured from plants. The principal processes are mixing, grinding and drying.	15.0%
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Mixed spices	09109100	Manufactured from plants. The principal processes are mixing, grinding and drying.	15.0%
Coffee, tea, mate and seasoning (咖啡、茶、马黛茶及调味香料)	Other spices	09109900	Manufactured from plants. The principal processes are mixing, grinding and drying.	15.0%
Oil seeds and fruits; miscellaneous seeds and fruits; industrial or medicinal plants (含油子仁及果实; 杂项子仁及果实; 工业用或药用植物)	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard	12089000	Change in tariff heading.	15.0%
Oil seeds and fruits; miscellaneous seeds and fruits; industrial or medicinal plants (含油子仁及果实; 杂项子仁及果实; 工业用或药用植物)	American ginseng, fresh or dried	12112010	American ginseng harvested or collected in Hong Kong.	7.5%
Oil seeds and fruits; miscellaneous seeds and fruits; industrial or medicinal plants (含油子仁及果实; 杂项子仁及果实; 工业用或药用植物)	Other fresh ginseng	12112091	(1) Ginseng harvested or collected in Hong Kong; or (2) Manufactured from ginseng. The principal processes are cutting and grinding.	20.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Oil seeds and fruits; miscellaneous seeds and fruits; industrial or medicinal plants (含油子仁及果实; 杂项子仁及果实; 工业用或药用植物)	Other dried ginseng	12112099	(1) Ginseng harvested or collected in Hong Kong; or (2) Manufactured from ginseng. The principal processes are cutting and grinding.	20.0%
Oil seeds and fruits; miscellaneous seeds and fruits; industrial or medicinal plants (含油子仁及果实; 杂项子仁及果实; 工业用或药用植物)	Sweet apricot kernels	12129912	Manufactured from apricot kernels. The principal processes are sieving, grinding and packaging.	20.0%
Dynamic, vegetable oils, fats and their decomposition products; refined edible oils and fats (动、植物油、脂及其分解产品; 精制食用油脂; 动、植物蜡)	Lard	15011000	Manufactured from raw pork. The principal processes are collection of raw pig fat, cutting, crushing and boiling.	10.0%
Dynamic, vegetable oils, fats and their decomposition products; refined edible oils and fats (动、植物油、脂及其分解产品; 精制食用油脂; 动、植物蜡)	Other pig fat	15012000	Manufactured from raw pork. The principal processes are collection of raw pig fat, cutting, crushing and boiling.	10.0%
Dynamic, vegetable oils, fats and their decomposition products; refined edible oils and fats (动、植物油、脂及其分解产品; 精制食用油脂; 动、植物蜡)	Poultry fat	15019000	Manufactured from raw poultry. The principal processes are collection of raw poultry fat, cutting, crushing and boiling.	10.0%
Dynamic, vegetable oils, fats and their decomposition products; refined edible oils and fats (动、植物油、脂及其分解产品; 精制食用油脂; 动、植物蜡)	Olive oil and its fractions, refined	15099000	Manufactured from fresh olives. The principal processes are cleaning, disinfection, crunching, grinding, crushing, degumming, centrifugation, decolorisation, deodorisation, refining, stirring and sterilization.	10.0%
Dynamic, vegetable oils, fats and their decomposition products; refined edible oils and fats (动、植物油、脂及其分解产品; 精制食用油脂; 动、植物蜡)	Shortening	15179010	Manufactured from vegetable crude oil or animal fats. The principal processes are degumming, centrifugation, decolorisation, deodorisation, refining, stirring, sterilization and mixing. The overall proportion (by weight) of one or more of the three oil fats of palm oil, bean oil, rapeseed oil should not exceed 50%, and to fulfill the value-added content requirement.	25.0%
Dynamic, vegetable oils, fats and their decomposition products; refined edible oils and fats (动、植物油、脂及其分解产品; 精制食用油脂; 动、植物蜡)	Edible mixtures or preparations of animal fats or oil, vegetable fats or oil, or of fractions	15179090	Manufactured from vegetable crude oil or animal fats. The principal processes are degumming, centrifugation, decolorisation, deodorisation, refining, stirring, sterilization and mixing. The overall proportion (by weight) of one or more of the three oil fats of palm oil, bean oil, rapeseed oil should not exceed 50%, and to fulfill the value-added content requirement.	25.0%
Dynamic, vegetable oils, fats and their decomposition products; refined edible oils and fats (动、植物油、脂及其分解产品; 精制食用油脂; 动、植物蜡)	Glycerol, crude; glycerol waters and glycerol lyes	15200000	Manufactured from chemical reaction of natural or chemical materials.	6.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Sausages and similar products with a natural casings	16010010	Manufactured from live animals or fresh, chilled, frozen animals. The principal processes are cutting, preserving, seasoning, and cooking.	8.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Other sausages and similar products	16010020	Change in Tariff Heading.	8.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Other prepared or preserved liver of any animal	16022000	Manufactured from live animals or fresh, chilled, frozen livers of animals. The principal processes are cutting, preserving, seasoning, and cooking.	15.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved meat or meat offal of turkeys	16023100	Change in Tariff Heading.	15.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Chicken breast fillets	16023291	Manufactured from live chicken or fresh and chilled whole chicken. The principal processes are cutting, preserving, seasoning, and cooking.	15.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Chicken leg meat	16023292	Manufactured from live chicken or fresh and chilled whole chicken. The principal processes are cutting, preserving, seasoning, and cooking.	15.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Other chicken meat	16023299	Manufactured from live chicken or fresh and chilled whole chicken. The principal processes are cutting, preserving, seasoning, and cooking.	15.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Other prepared or preserved duck	16023991	Manufactured from duck. The principal processes are cutting, cooking, frying and sterilizing or preserving	15.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Other meat, meat offal of swine, tinned	16024910	Change in Tariff Heading	15.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved other meat, meat offal and blood, of swine	16024990	Manufactured from unprocessed pork. The principal processes are cutting, preserving, seasoning, and cooking.	15.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved meat and meat offal of bovine animals, tinned	16025010	Change in tariff heading.	12.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved other meat, meat offal and blood, of bovine animals	16025090	Change in tariff heading.	12.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Other meat, meat offal of other animals, tinned	16029010	Change in tariff heading.	15.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Extracts and juices of meats or aquatic products	16030000	Manufactured from meat and marine products. The principal processes are grinding, cooking and mixing.	23.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved Atlantic Salmon (whole or in pieces, but not minced)	16041110	Smoked salmon manufactured from chilled salmon originating from countries or territories which have signed preferential trade agreements with Mainland China prior to 2012. Principal processes include defrosting, cutting, marinating, air-drying, cold-smoking, slicing and vacuum packing.	12.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved tuna, bonito or belted bonito	16041400	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Eels, prepared or preserved	16041700	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	12.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved shark's fin, whole or in pieces, but not minced	16041800	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	12.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved tilapias, whole or in pieces, but not minced	16041920	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	12.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved channel catfish (Ictalurus punctatus)	16041931	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	12.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved other ictalurus	16041939	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	12.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved other fish, whole or in pieces, but not minced	16041990	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	12.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved shark's fins in airtight containers	16042011	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	12.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved fish in airtight containers	16042019	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	12.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Shark's fins, prepared or preserved	16042091	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	12.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Other prepared or preserved fish	16042099	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	12.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved crab	16051000	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Shrimps and prawns, prepared or preserved, not in airtight container	16052100	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Other shrimps and prawns, prepared or preserved	16052900	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Prepared or preserved lobster	16053000	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Oysters, prepared or preserved	16055100	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Scallops, prepared or preserved	16055200	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Mussels, prepared or preserved	16055300	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Cuttle fish and squids, prepared or preserved	16055400	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Octopus, prepared or preserved	16055500	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Clams, prepared or preserved	16055610	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Cockles and ark shells, prepared or preserved	16055620	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Abalones, prepared or preserved	16055700	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Snails, prepared or preserved	16055800	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Other molluscs, prepared or preserved	16055900	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Sea cucumbers, prepared or preserved	16056100	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Sea urchins, prepared or preserved	16056200	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	5.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Jellyfish, prepared or preserved	16056300	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling.	15.0%
Meat, fish, crustaceans, molluscs and other aquatic invertebrate products (肉、鱼、甲壳动物、软体动物及其他水生无脊椎动物的制品)	Other aquatic invertebrates, prepared or preserved	16056900	Manufactured from sea food. The principal processes are mixing, blending, forming, cooking and cooling	5.0%
Sugar and confectionery (糖及甜食)	Glucose and glucose syrup, fructose<20%	17023000	Change in tariff heading.	30.0%
Sugar and confectionery (糖及甜食)	Other sugars, artificial honey, caramel	17029000	Manufactured from sugar. The principal processes are mixing and cooking.	30.0%
Sugar and confectionery (糖及甜食)	Chewing gum, whether or not sugarcoated	17041000	Change in Tariff Heading.	12.0%
Sugar and confectionery (糖及甜食)	Other sugar confectionery, not containing cocoa	17049000	Mixing, flavouring, boiling and forming.	10.0%
Cocoa and cocoa products (可可及可可制品)	Food preparations containing cocoa, in immediate packings of a content > 2kg	18062000	Manufactured from sugar. The principal processes are mixing, boiling and forming. If flavouring is required, it must also be done in Hong Kong.	10.0%
Cocoa and cocoa products (可可及可可制品)	Other food preparations containing cocoa, in blocks, slabs or bars, filled	18063100	Manufactured from sugar. The principal processes are mixing, boiling and forming. If flavouring is required, it must also be done in Hong Kong.	8.0%
Cocoa and cocoa products (可可及可可制品)	Other food preparations containing cocoa, in blocks, slabs or bars, not filled	18063200	Manufactured from sugar. The principal processes are mixing, boiling and forming. If flavouring is required, it must also be done in Hong Kong.	10.0%
Cocoa and cocoa products (可可及可可制品)	Other chocolate and food preparation containing cocoa	18069000	Manufactured from sugar. The principal processes are mixing, boiling and forming. If flavouring is required, it must also be done in Hong Kong.	8.0%
Products of cereal, food flour, starch or milk; Pastry (谷物、粮食粉、淀粉或乳的制品；糕饼点心)	Mixes and doughs for the preparation of bakers' wares	19012000	Change in Tariff Heading.	25.0%
Products of cereal, food flour, starch or milk; Pastry (谷物、粮食粉、淀粉或乳的制品；糕饼点心)	Other food preparations of malt extract, not specified elsewhere or included	19019000	Change in Tariff Heading.	5.0%
Products of cereal, food flour, starch or milk; Pastry (谷物、粮食粉、淀粉或乳的制品；糕饼点心)	Uncooked pasta, containing eggs, not stuffed or otherwise prepared	19021100	Manufactured from cereals, flour, starch. The principal processes are mixing and forming. If baking is required, it must also be done in Hong Kong.	15.0%
Products of cereal, food flour, starch or milk; Pastry (谷物、粮食粉、淀粉或乳的制品；糕饼点心)	Other uncooked pasta, not stuffed or otherwise prepared, not containing eggs	19021900	Manufactured from cereals, flour, starch. The principal processes are mixing and forming. If baking is required, it must also be done in Hong Kong.	8.0%
Products of cereal, food flour, starch or milk; Pastry (谷物、粮食粉、淀粉或乳的制品；糕饼点心)	Stuffed pasta	19022000	Manufactured from meat, sea food, vegetables or flour. The principal processes are mixing, seasoning, forming/cooking.	15.0%
Products of cereal, food flour, starch or milk; Pastry (谷物、粮食粉、淀粉或乳的制品；糕饼点心)	Instant noodle	19023030	(1) Manufactured from cereals or flour. The principal processes are mixing, cooking and forming. If baking is required, it must also be done in Hong Kong; or (2) Manufactured from dried noodle, meat and vegetables. The principal processes are cooking, flavouring, mixing and cooling.	15.0%
Products of cereal, food flour, starch or milk; Pastry (谷物、粮食粉、淀粉或乳的制品；糕饼点心)	Other pasta	19023090	Change in Tariff Heading; or fulfilling the value-added content requirement	15.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Products of cereal, food flour, starch or milk; Pastry (谷物、粮食粉、淀粉或乳的制品；糕饼点心)	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal	19042000	Change in Tariff Heading.	30.0%
Products of cereal, food flour, starch or milk; Pastry (谷物、粮食粉、淀粉或乳的制品；糕饼点心)	Other cereal products	19049000	Change in Tariff Heading.	30.0%
Products of cereal, food flour, starch or milk; Pastry (谷物、粮食粉、淀粉或乳的制品；糕饼点心)	Sweet biscuits	19053100	Mixing, forming and baking.	15.0%
Products of cereal, food flour, starch or milk; Pastry (谷物、粮食粉、淀粉或乳的制品；糕饼点心)	Waffles and wafers	19053200	Mixing, forming and baking.	15.0%
Products of cereal, food flour, starch or milk; Pastry (谷物、粮食粉、淀粉或乳的制品；糕饼点心)	Other bread, pastry, cakes, biscuits and other bakers' wares	19059000	Manufactured from flour. The principal processes are mixing, forming, cooking or baking.	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Unfrozen potatoes, prepared or preserved otherwise than by vinegar	20052000	(1) Change in Tariff Heading; or (2) to fulfill the value-added content requirement.	15.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Canned red bean paste prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20055111	Manufactured from beans. The principal processes are filtration and preserving. If cooking and/or seasoning is/are required, it/they must also be done in Hong Kong.	25.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Other shelled beans, in airtight containers, prepared or preserved otherwise than by vinegar or acetic acid	20055119	Manufactured from beans. The principal processes are filtration and preserving. If cooking and/or seasoning is/are required, it/they must also be done in Hong Kong.	25.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Other shelled beans, not prepared or preserved by vinegar or acetic acid, not frozen	20055199	Manufactured from beans. The principal processes are filtration and preserving. If cooking and/or seasoning is/are required, it/they must also be done in Hong Kong.	25.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Preserved jujubes	20060010	Processed from fresh fruits. The principal processes are preserving and seasoning	30.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Preserved olives (glacé)	20060020	Manufactured from plants. The principal processes are preserving and seasoning.	30.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Other vegetables, fruit, nuts and fruit-peel, preserved by sugar	20060090	Manufactured from plants. The principal processes are preserving and seasoning.	30.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Ground-nut kernels, in airtight containers	20081110	Manufactured from unprocessed peanuts. The principal processes are seasoning, cooking and baking. If coating is required, it must also be done in Hong Kong.	30.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Roasted ground-nuts	20081120	Manufactured from unprocessed peanuts. The principal processes are seasoning, cooking and baking. If coating is required, it must also be done in Hong Kong.	30.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Other ground-nuts, prepared or preserved otherwise than by vinegar	20081190	Manufactured from unprocessed peanuts. The principal processes are seasoning and cooking. If coating is required, it must also be done in Hong Kong	30.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Walnut meats, in airtight containers	20081910	Manufactured from unprocessed nuts and seeds. The principal processes are baking or cooking. If seasoning or/and coating is/are required, it/they must also be done in Hong Kong.	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Other nuts, in airtight containers	20081920	Manufactured from unprocessed nuts and seeds. The principal processes are baking or cooking. If seasoning or/and coating is/are required, it/they must also be done in Hong Kong.	13.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Chestnut seeds	20081991	Manufactured from unprocessed nuts and seeds. The principal processes are baking or cooking. If seasoning or/and coating is/are required, it/they must also be done in Hong Kong.	10.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Sesame	20081992	Manufactured from unprocessed nuts and seeds. The principal processes are baking or cooking. If seasoning or/and coating is/are required, it/they must also be done in Hong Kong.	10.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Other nuts and seeds	20081999	Manufactured from unprocessed nuts and seeds. The principal processes are baking or cooking. If seasoning or/and coating is/are required, it/they must also be done in Hong Kong.	10.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Other citrus fruit, prepared or preserved otherwise than by vinegar or acetic acid	20083090	(1)Manufactured from unprocessed or provisionally preserved fruits. The principal processes are slicing or cutting into pieces, seasoning, cooking and baking, and to fulfill the value-added content requirement; or (2)Change in Tariff Heading	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Other peaches, prepared or preserved otherwise than by vinegar	20087090	(1) Manufactured from unprocessed or provisionally preserved fruits. The principal processes are seasoning, cooking and baking, and to fulfill the value-added content requirement; or (2)Change in Tariff Heading.	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Cranberries, otherwise prepared or preserved	20089300	Change in Tariff Heading.	15.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Lychee, in airtight containers	20089910	Change in Tariff Heading.	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Longan, in airtight containers	20089920	Change in Tariff Heading.	15.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Seasoned laver	20089931	Change in Tariff Heading.	15.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Salted sea tangle	20089932	Change in Tariff Heading.	15.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Salted pinnatifida	20089933	Change in Tariff Heading.	15.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Roasted laver	20089934	Change in Tariff Heading.	15.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Other products of seaweeds and algae	20089939	Change in Tariff Heading.	15.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Prepared or preserved fruits and nuts, not specified elsewhere or included	20089990	Change in Tariff Heading.	15.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Frozen orange juice	20091100	Processed from fruits. The principal processes are squeezing, mixing and preserving. If flavouring and/or dissolving is/are required, such process/processes must also be done in Hong Kong.	7.5%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Orange juice, not frozen, of a Brix value not exceeding 20	20091200	Processed from fruits. The principal processes are squeezing, mixing and preserving. If flavouring and/or dissolving is/are required, such process/processes must also be done in Hong Kong.	30.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Grapefruit (including pomelo) juice, of a Brix value not exceeding 20	20092100	Processed from fruits. The principal processes are squeezing, mixing and preserving. If flavouring and/or dissolving is/are required, such process/processes must also be done in Hong Kong.	15.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Lemon juice, of a Brix value not exceeding 20	20093110	Processed from fruits. The principal processes are squeezing, mixing and preserving. If flavouring and/or dissolving is/are required, such process/processes must also be done in Hong Kong.	18.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Other citrus juice, not mixed, of a Brix value not exceeding 20	20093190	Processed from fruits. The principal processes are squeezing, mixing, preserving, flavouring and dissolving.	18.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Pineapple juice of a Brix value not exceeding 20	20094100	Processed from fruits. The principal processes are squeezing, mixing, preserving, flavouring and dissolving.	10.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Grape juice (including grape must), of a Brix value not exceeding 30	20096100	Processed from fruits. The principal processes are squeezing, mixing, preserving, flavouring and dissolving.	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Apple juice, of a Brix value not exceeding 20	20097100	Processed from fruits. The principal processes are squeezing, mixing and preserving. If flavouring and/or dissolving is/are required, such process/processes must also be done in Hong Kong.	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Cranberry juice	20098100	Processed from fruits. The principal processes are squeezing, mixing, preserving, flavouring and dissolving	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Mango juice	20098912	Processed from fruits. The principal processes are squeezing, mixing, preserving, flavouring and dissolving.	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Passion-fruit juice	20098913	Processed from fruits. The principal processes are squeezing, mixing, preserving, flavouring and dissolving.	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Guava juice	20098914	Processed from fruits. The principal processes are squeezing, mixing and preserving. If flavouring and/or dissolving is/are required, such process/processes must also be done in Hong Kong.	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Pear juice	20098915	Processed from fruits. The principal processes are squeezing, mixing, preserving, flavouring and dissolving	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Other fruit juices, not mixed together	20098919	Processed from fruits. The principal processes are squeezing, mixing and preserving. If flavouring and/or dissolving is/are required, such process/processes must also be done in Hong Kong.	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Other vegetable juices, not mixed together	20098920	Processed from vegetables. The principal processes are squeezing, mixing and preserving. If flavouring and/or dissolving is/are required, such process/processes must also be done in Hong Kong.	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Mixtures of fruit juices	20099010	Processed from fruits. The principal processes are squeezing, mixing and preserving. If flavouring and/or dissolving is/are required, such process/processes must also be done in Hong Kong.	20.0%
Vegetables, fruits, nuts or other parts of the plant (蔬菜、水果、坚果或植物其他部分的制品)	Mixtures of vegetable juices, mixtures of fruit and vegetable juices	20099090	Processed from vegetables or fruits. The principal processes are squeezing, mixing and preserving. If flavouring and/or dissolving is/are required, such process/processes must also be done in Hong Kong.	20.0%
Miscellaneous food (杂项食品)	Extracts, essences and concentrates of coffee	21011100	Manufactured from coffee beans or Change in Tariff Headin	17.0%
Miscellaneous food (杂项食品)	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	21011200	Manufactured from coffee beans or Change in Tariff Heading.	30.0%
Miscellaneous food (杂项食品)	Extracts, essences and concentrates, of tea or maté, and preparations thereof	21012000	Manufactured from tea or maté leaves or Change in Tariff Heading.	32.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Miscellaneous food (杂项食品)	Active yeasts	21021000	Manufactured from yeasts. The principal processes are fermentation, filtration, autolyzing and drying.	25.0%
Miscellaneous food (杂项食品)	Soya sauce	21031000	Manufactured from soya beans or flavouring ingredients. The principal processes are cooking and mixing. If grinding and/or fermentation is/are required, it/they must also be done in Hong Kong.	15.0%
Miscellaneous food (杂项食品)	Tomato ketchup and other tomato sauces	21032000	Manufactured from tomato or flavouring ingredients. The principal processes are cooking and mixing. If grinding is required, it must also be done in Hong Kong.	15.0%
Miscellaneous food (杂项食品)	Gourmet powder	21039010	(1) Manufactured from cereals. The principal processes are fermentation, neutralisation and crystallisation; or (2) Change in Tariff Heading.	21.0%
Miscellaneous food (杂项食品)	Aromatic bitters	21039020	Manufactured from flavouring ingredients. The principal processes are cooking and mixing. If grinding or/and fermentation is/are required, it/they must also be done in Hong Kong.	21.0%
Miscellaneous food (杂项食品)	Other condiments and seasonings	21039090	Manufactured from flavouring ingredients. The principal processes are cooking and mixing. If grinding or/and fermentation is/are required, it/they must also be done in Hong Kong.	21.0%
Miscellaneous food (杂项食品)	Soups and broths and preparations thereof	21041000	Manufactured from food materials. The principal processes are cooking and mixing.	15.0%
Miscellaneous food (杂项食品)	Ice cream and other edible ice, whether or not containing cocoa	21050000	Manufactured from milk or milk substitutes, sweeteners and additives. The principal processes are mixing and freezing. If there is an outer shell on the product, it should also be manufactured in Hong Kong.	19.0%
Miscellaneous food (杂项食品)	Beverage bases	21069010	Change in Tariff Heading	35.0%
Miscellaneous food (杂项食品)	Compound alcoholic preparations of a kind used for the manufacture of beverages	21069020	Change in Tariff Heading.	20.0%
Miscellaneous food (杂项食品)	Royal jelly, put up as tonic essences	21069030	Change in Tariff Heading.	3.0%
Miscellaneous food (杂项食品)	Coconut juice	21069040	Processed from fruits. The principal processes are squeezing, mixing, preserving, flavouring and dissolving.	10.0%
Miscellaneous food (杂项食品)	Seal oil capsules	21069050	Change in Tariff Heading.	10.0%
Miscellaneous food (杂项食品)	Other food preparations not elsewhere specified or included	21069090	Change in Tariff Heading	0.0%
Drink, wine and vinegar (饮料、酒及醋)	Mineral waters, not containing added sugar or flavoured	22011010	(a) Manufactured from water in its natural state. The principal processes are purification, sterilisation and addition of minerals; and (b) to fulfill the value-added content requirement.	10.0%
Drink, wine and vinegar (饮料、酒及醋)	Packaged natural waters	22019011	(a) Manufactured from water in its natural state. The principal processes are purification and sterilisation; and (b) to fulfill the value-added content requirement.	10.0%
Drink, wine and vinegar (饮料、酒及醋)	Other natural waters	22019019	(a) Manufactured from water in its natural state. The principal processes are purification and sterilisation; and (b) to fulfill the value-added content requirement.	10.0%

Imported Goods				Tariff Rate Type (via Hong Kong)
Category	Items	China Mainland Tariff Code	Rules of Origin	Origin = Japan (indifferent from direct exporting to mainland China)
Drink, wine and vinegar (饮料、酒及醋)	Other waters, ice and snow	22019090	(a) Manufactured from water in its natural state. The principal processes are purification and sterilisation; and (b) to fulfill the value-added content requirement.	10.0%
Drink, wine and vinegar (饮料、酒及醋)	Waters, containing added sugar or other sweetening matter or flavoured	22021000	(a) Manufactured from concentrated flavour or the like. The principal processes are mixing, dissolving and carbonation; and (b) to fulfill the value-added content requirement.	20.0%
Drink, wine and vinegar (饮料、酒及醋)	Non-alcoholic beer	22029100	(a) Manufactured from concentrated flavour or the like. The principal processes are mixing and dissolving. If carbonation is required, it must also be done in Hong Kong; and (b) to fulfill the value-added content requirement.	35.0%
Drink, wine and vinegar (饮料、酒及醋)	Other non-alcoholic beverage	22029900	(a) Manufactured from concentrated flavour or the like. The principal processes are mixing and dissolving. If carbonation is required, it must also be done in Hong Kong; and (b) to fulfill the value-added content requirement.	20.0%
Drink, wine and vinegar (饮料、酒及醋)	Wine of fresh grapes, in containers holding 2L or less	22042100	Manufactured from grapes. Fermentation and production have to be done in Hong Kong. If dark-coloured grapes are used to produce white wine, it can be manufactured from the grape juice originating from the Mainland, Hong Kong, or countries or territories which have signed and put into effect preferential trade agreements with the Mainland prior to 1 January 2013; and its fermentation and production have to be done in Hong Kong.	14.0%
Drink, wine and vinegar (饮料、酒及醋)	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding	22051000	Change in Tariff Heading	14.0%
Drink, wine and vinegar (饮料、酒及醋)	Yellow rice wine	22060010	Fermentation and production.	40.0%
Drink, wine and vinegar (饮料、酒及醋)	Other fermented beverages	22060090	Fermentation and production.	40.0%
Drink, wine and vinegar (饮料、酒及醋)	Liqueurs and cordials	22087000	Mixing and blending, and fulfilling the value-added content requirement.	10.0%
Drink, wine and vinegar (饮料、酒及醋)	Vinegar and substitutes for vinegar obtained from acetic acid	22090000	Manufactured from flavouring ingredients. The principal processes are cooking and mixing. If fermentation is required, it must also be done in Hong Kong.	20.0%
Food industry residues and waste; formulated animal feed (食品工业的残渣及废料; 配制的动物饲料)	Greaves (fat residues)	23011020	Manufactured from raw pork. The principal processes are collection of raw pig fat, cutting, crushing and boiling.	5.0%
Food industry residues and waste; formulated animal feed (食品工业的残渣及废料; 配制的动物饲料)	Flours and meals of fish, of a kind used in animal feeding	23012010	Manufactured from fish or crustaceans, molluscs, or other aquatic invertebrates. The principal processes are grinding, mixing, cooking and drying.	2.0%
Food industry residues and waste; formulated animal feed (食品工业的残渣及废料; 配制的动物饲料)	Flours of crustaceans, molluscs or other aquatic invertebrates, unfit for human	23012090	Manufactured from fish or crustaceans, molluscs, or other aquatic invertebrates. The principal processes are grinding, mixing, cooking and drying.	5.0%
Food industry residues and waste; formulated animal feed (食品工业的残渣及废料; 配制的动物饲料)	Bran, sharps and other residues of leguminous plants	23025000	Manufactured from beans. The principal processes are cooking, fermentation and drying.	5.0%
Food industry residues and waste; formulated animal feed (食品工业的残渣及废料; 配制的动物饲料)	Dog or cat food, put up for retail sale, in airtight containers	23091010	Manufactured from meat and (or) vegetables. The principal processes are steaming, mincing, puffing, drying, oiling, sterilisation and wrapping.	4.0%
Food industry residues and waste; formulated animal feed (食品工业的残渣及废料; 配制的动物饲料)	Other dog or cat food, put up for retail sale	23091090	Manufactured from meat and (or) vegetables. The principal processes are steaming, mincing, puffing, drying, oiling, sterilisation and wrapping.	4.0%