Import Tariffs

Tariffs on imports into China are assessed on the c.i.f. (cost, insurance, freight value) of the imported goods.

<table>
<thead>
<tr>
<th>HS Chapter/Subheading</th>
<th>Tariff Rate Range (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Yarn</strong></td>
<td></td>
</tr>
<tr>
<td>-silk</td>
<td>5003-5006</td>
</tr>
<tr>
<td>-wool</td>
<td>5105-5110</td>
</tr>
<tr>
<td>-cotton</td>
<td>5204-5207</td>
</tr>
<tr>
<td>-other vegetable fiber</td>
<td>5306-5308</td>
</tr>
<tr>
<td>-man-made fiber</td>
<td>5401-5406/5501-5511</td>
</tr>
<tr>
<td><strong>Woven Fabric</strong></td>
<td></td>
</tr>
<tr>
<td>-silk</td>
<td>5007</td>
</tr>
<tr>
<td>-wool</td>
<td>5111-5113</td>
</tr>
<tr>
<td>-cotton</td>
<td>5208-5212</td>
</tr>
<tr>
<td>-other vegetable fiber</td>
<td>5309-5311</td>
</tr>
<tr>
<td>-man-made fiber</td>
<td>5407-5408/5512-5516</td>
</tr>
<tr>
<td><strong>Knit Fabric</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>60</td>
</tr>
<tr>
<td><strong>Non Woven Fabric</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>5603</td>
</tr>
<tr>
<td><strong>Industrial Fabric</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>59</td>
</tr>
<tr>
<td><strong>Apparel</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>61-62</td>
</tr>
<tr>
<td><strong>Home Furnishings</strong></td>
<td></td>
</tr>
<tr>
<td>including: bed, bath,</td>
<td></td>
</tr>
<tr>
<td>kitchen linens, etc.</td>
<td>63</td>
</tr>
<tr>
<td><strong>Carpet</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>57</td>
</tr>
<tr>
<td><strong>Footwear</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>64</td>
</tr>
<tr>
<td><strong>Travel Goods</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4202</td>
</tr>
</tbody>
</table>

* Tariff on carded or combed wool fiber is 38%.

China has increased tariffs on most textile, apparel, accessories, footwear, and travel goods products exported from the United States by 5 to 10 percentage points. Tariffs have been increased through a series of counteractions taken by China in response to actions taken by the United States in response to China’s unfair trade practices related to technology transfer, intellectual property and innovation, based on the findings in its investigation of China under Section 301 of the Trade Act of 1974. For details on the tariff increases and the affected products, see the OTEXA’s summary at https://otexa.trade.gov/PDFs/China_Section_301_countermeasures_10_2_18.pdf.

China announced that as of November 1, 2018, tariffs on certain imported products will be reduced. Textile products on the list mainly comprise fabric but includes some yarn and other products. The announcement and lists of affected imported products can be found on China’s Ministry of Finance website, see Taxation Committee Announcement [2018] No. 9 dated September 30, 2018 at http://gss.mof.gov.cn/zhengwuxinxi/zhengcefabu/201809/t20180930_3033432.html.

**Tariff Rate Quota (TRQs)**—China maintains TRQs for imports of raw cotton and wool fiber, and certain other Ag products. Under the TRQ system, China places quantitative restrictions on the amount of these commodities that can enter at a low “in quota” tariff rate. Any imports over that quantity are charged a prohibitively high duty.

**Additional Import Taxes and Fees**—Most imported and domestic goods are subject to a VAT, which is applied on the c.i.f. plus duty value. China’s VAT ranges between 13 percent and 17 percent, depending on the product. China retains an active VAT rebate program for exports. On December 31, 2014, the MOF and SAT jointly issued a notice (Cai Shui [2014] No. 150) regarding adjustments to the VAT export tax rebates. The attachment to the notice lists a tax rebate rate of 17% for most textile and apparel products.

To return to the Foreign Tariff Information webpage, click here.
Import License Administration and the Catalogue of Goods Subject to Automatic Import Licensing Administration.

Import Bans—China restricts or prohibits the importation of certain commodities related to the processing trade. The "Catalogue of Commodities Which Are Restricted or Prohibited from Importing for Use in the Processing Trade" identifies used garments among other non-textile products as "prohibited commodities". The catalogue also lists seven general types of "restricted commodities", which include raw materials for chemical fibers, cotton, cotton yarn, and cotton cloth. U.S. firms should contact the China General Administration of Customs for guidance regarding the exportation of any of these products to China.

The following fiber and textile waste materials were added to the "Catalogue of Solid Wastes Forbidden to Import into China", and the importation of these products are banned as of January 1, 2018.

- Fine or coarse animals hair-including waste yarn, excluding recycled fibers (5103109090, 5103209090, 5103300090)
- Garnetted stock of wool or of fine or coarse animal hair (5104009090)
- Cotton waste-including yarn waste and garnetted stock (5202100000, 5202910000, 5202990000)
- Manmade fiber waste-including noils, yarn waste and garnetted stock (5505100000, 5505200000)
- Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials (6310100010, 6310900010)

For information on local customs requirements and documentation, see:
- China General Administration of Customs

Standards

Textile, apparel and footwear products put up for sale in China are subject to certain quality and safety requirements or standards. Standards in China are categorized as follows:

- National standards - classified into mandatory standards (GB) and recommended standards (GB/T)
- Industry (or Enterprise) standards - recommended industry standards (Q + *) apply when no national GB standard exists
- Local standards - classified into mandatory standards (DB + *) enforced in administrative regions and recommended standards (DB + */T)
- Corporate (or Professional) standards – recommended, "FZ" is used for textile sector standards; "QB" for light industry, which includes footwear, leather, fur and feather products; and "HG" for chemical industry.

There are hundreds of specific standards for different types of apparel and footwear. The standards cover production requirements, including inspection, workmanship production guidelines and testing requirements for product performance. There are also quality grades for each product standard: qualified grade (pass); first grade (class 1); and high-class grade (high).

The product standard implies the quality guarantee claimed on the product label. Products should at least meet the lowest quality grade for the standard, and the quality grade should be declared with the product standard on the product hangtag.

Textile and apparel products

Textile and apparel products must comply with GB 18401 - National General Safety Technical Code for Textile Products, which includes apparel, accessories and home textiles. GB 18401 contains the principal requirements, test methods, and test rules according to product classification (i.e., baby clothing and products, textiles that have direct contact with skin, and textiles that do not have direct contact with skin). Mandatory tests under GB 18401 include:

- formaldehyde content
- pH value
- color fastness to water, perspiration (acid & alkaline), rubbing
- color fastness to saliva for baby products
- determination of odor
- azo dyes

Children's textile products must meet the following standards:

- GB 18401 - National General Safety Technical Code for Textile Products
- GB 31701 - Safety Technical Code for Infants and Children Textile Products
- GB 31701 is applicable to textile products for infants (<36 months) and children (3-14 years of age)

Some other mandatory standards that apply to textile/apparel/footwear products follow:

- GB 5296.4: Labeling of "instructions for use" for textile & apparel products
- GB 8965.1: Flame-retardant protective clothing requirements
- GB 18383: General technical requirements for products with filling materials
- GB 20400: Restriction on hazardous substances in leather and fur
- GB 21550: Restriction on hazardous substances in artificial leather of polyvinyl chloride-PVC (e.g., formaldehyde and azo dyes)
- GB 25038: Health and safety specification for rubber footwear
- GB 30585: Safety technical specifications for children's footwear
- GB 25036: Children's canvas and rubber footwear requirements
Examples of some recommended standards covering product specifications, visual inspection requirements and methods, and lab testing requirements and methods include:

- GB/T 2664: Men's suits and coats
- GB/T 2665: Women's suits and coats
- GB/T 2666: Trousers
- FZ/T 81006: Jeanswear
- FZ/T 81007: Casualwear
- FZ/T 81008: Jackets

**Footwear**

Below are some physical/performance and chemical tests, footwear standards.

- GB/T 36975 - General Requirement for Footwear
- GB 20400 - Leather and Fur - Limit of Harmful Substance
- GB 21146 - Personal Protective Equipment - Occupational footwear
- GB 21147 - Personal Protective Equipment - Protective footwear
- GB 21148 - Personal Protective Equipment - Safety footwear
- GB 21536 - Athletic Shoes
- GB 25037 - Industrial Rubber Boots
- GB 25038 - Rubber Shoes Health and Safety Specification
- GB/T 22756 - Leather sandals
- GB/T 33313 - Children's rain boots (shoes)
- GB/T 28011 - Shanks for Footwear

Examples of some recommended footwear standards covering product specifications, visual inspection requirements and methods, and lab testing requirements and methods include:

- HG/T 2018 - Casual shoes
- HG/T 4809 - Cross-country rubber shoes
- QB/T 4329 - Cloth shoes
- QB/T 1002 - Leather shoes
- HG/T 2017 - Sport shoes
- QB/T 4331 - Children's athletic shoes
- QB/T 2880 - Children's leather shoes
- QB/T 2673 - Footwear labelling requirements

All Children's footwear must meet GB 30585 - Safety Technical Safety Technical Specifications for Children's Footwear. GB 30585 applies to footwear for children under 14 years of age (shoe size up to 250 mm) in two categories: A) infant shoes and B) children's shoes. The requirements cover physical mechanical safety, odor, and restricted substances. In addition, children's canvas rubber shoes must also meet GB 25036 - Children's Canvas Rubber Shoes and GB 25038 - Rubber Shoes Health and Safety Specification.

**Home textiles**

Limit of Harmful Matter - GB 20400-2006 is a mandatory standard for “home use” leather and fur products. Leather and fur solely for industrial use is excluded from this standard. It focuses on regulating formaldehyde and azo.

Requirements related to down and feather home textiles are included in the following standards:

- QB/T 1193 - Down & feather quilts
- QB/T 1194 - Down & feather mattresses
- QB/T 1195 - Down & feather sleeping bags
- QB/T 1196 - Down & feather pillows

You can search for various national GB standards on China's Standardization Administration (SAC) website. However, there is no centralized directory to search for or purchase local standards. Companies should consult with their importer or distributor, or with the relevant Chinese trade association to identify which standards are necessary for a given product, and to obtain copies of these standards.

Many Chinese regulatory agencies also issue technical regulations for products in the Chinese market. Companies can consult with their importer or distributor, with the relevant Chinese trade association, or with their test lab or certification body to identify relevant technical regulations, and to obtain copies of these requirements. U.S. companies also may submit an inquiry to the U.S. WTO TBT Inquiry Point.

Products without a Qualified Certificate and proper PASS test reports in meeting the requirements of mandatory national GB standards and specified professional standards, or with an unsatisfactory test results, may be rejected by China customs authorities. In general, except for certain safety equipment and home furnishing textiles, there are no certification requirements for textile and apparel products imported for sale in China.

The China Compulsory Certification (CCC) mark is China's national safety and quality mark. If an exporter's product is on the CCC mark list, it cannot enter China until CCC registration has been obtained, and the mark physically applied to individual products as an imprint or label. The CCC mark system is administered by CNCA. Obtaining the CCC Mark involves an application process to authorized Chinese certification bodies. For a complete list of products required to obtain China Compulsory Certification see the CNCA website.

For general information on standards in China see the Export.gov China's Laws, Standards, and Customs Regulations website.

**Local standards organization and other resources:**
Textile and apparel products put up for sale in China must be labeled, as required by GB 5296.4 “Instruction for Use of Products of Consumer Interest: Part 4 - Textiles and Apparel”. According to GB 5296.4, information as listed below must be provided to the consumer in simplified Chinese.

The following information must be included on a permanent label (i.e., must be legible throughout the product’s life):

- Product type and size designation – (e.g., apparel sizes in accordance with GB/T 1335.1 - 1335.3)
- Fiber content – in accordance with GB/T 29862 “Textiles-Identification of Fiber Content”
- Care Instruction/Washing methods - GB/T 8685 “Care Labeling Code for Textiles and Apparel

Regarding GB/T 8685, which is based on ISO 3758, care labels must consist of symbols and if text description is included it must be in simplified Chinese.

GB/T 11951-1989 - Textiles - Natural fibers - Generic names and definitions will be replaced by GB/T 11951-2018 effective September 1, 2018.

Additional required information includes:

- Name and address of the manufacturer in China – in the case of imports, the registered name and address in China of the agent or importer or dealer. Also, imports must list the country of origin.
- Product name - according to the national or industrial standards whenever possible
- Effective product standards
- Safety category (i.e., Category A, B or C as specified within GB 18401)
- Use and storage precautions (optional)
- Certificate of quality qualification (usually declared on a hangtag)
- Quality grade

Footwear

QB/T 2673 -Footwear-specification of marking states that footwear must be labeled with the following information:

- Trademark /brand name
- Product name
- Main construction materials
- Chinese shoe size
- Place of origin
- Company name and contact information
- Three Guarantee policy (Return, Repair & Replacement policy)
- Executive standard code/implemented product standard number
- Date of production
- Color
- Article/lot number
- Quality grade

QB/T 2673 specifies what information needs to be provided on the actual product, the hang tag and the carton packaging. Text or pictograms can be used for describing the uppers, lining, sock and outsole material. Note that QB/T 1002-2015 -Leather shoes was modified in 2016, and the requirement to show the Chinese shoe size was deleted.

Labeling requirements related to down and feather home textiles are included in the following standards:

- QB/T 1193 -Down & feather quilts
- QB/T 1194 -Down & feather mattresses
- QB/T 1195 -Down & feather sleeping bags
- QB/t 1196 - Down & feather pillows

The agency that mandates the labeling issues is AQSIQ (the State General Administration for Quality Supervision and Inspection and Quarantine).


Also, for further reference on care labeling, see the Intertek brochure on care labeling (Intertek is a private quality assurance provider).
For additional information on exporting textiles, apparel, footwear and travel goods, click here.