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Tax Newsflash

China Customs announced the Tariff Plan for 2026

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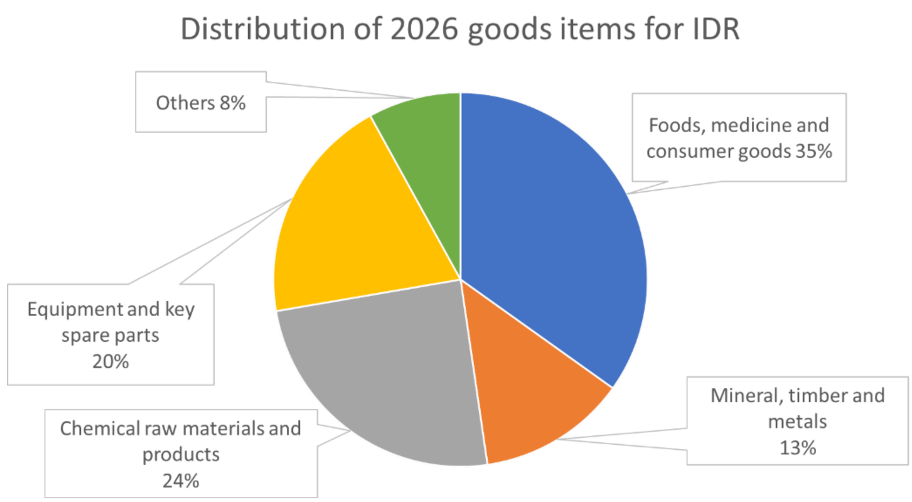
On 26 December 2025, the Tariff Commission of China's State Council issued the tariff adjustment plan for 2026 (for details, see Announcement No. 11 of 2025 of the Tariff Commission[1]). Adjustments have been made to the import and export tariffs for certain goods beginning 1 January 2026.

Import interim duty rates on 935 items

One of the prominent points of the 2026 Tariff Adjustment Plan is the application of import interim duty rates (import IDRs) on certain goods that are lower than the Most Favored Nation (MFN) rates. Pursuant to the graph below, over 90% of goods subject to IDRs fall within the food, medicine and consumer goods, chemical raw materials and products, equipment and key spare parts, and mineral products.



Compared with 2025, 14 additional items are subject to import IDRs while another 14 items are removed from the list of goods subject to import IDRs under the 2026 Tariff Adjustment Plan. Further, the import IDR for one item is reduced.

- To promote the development of high-precision stamping industry such as the automotive sector, import tariffs on key components and advanced materials including CNC hydraulic cushions for presses and complex-shaped composite contact strips are reduced. Taking CNC hydraulic cushions for presses under tariff code 8412.2100 as an example, the MFN rate is 12%, while the import IDR for 2026 is 6%.

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[1] Announcement by the Tariff Commission of the State Council on the 2026 Tariff Adjustment Plan

- To promote green transformation, import tariffs on resource-based commodities such as recycled black mass for lithium-ion batteries and unroasted pyrite have been reduced. For example, recycled black mass for lithium-ion batteries under tariff code 3824.9999 has an MFN rate of 6.5%, and the import IDR for 2026 is 3%.

- To ensure the medical standard of patients, the plan has reduced import tariffs on certain medical products, such as artificial blood vessels and diagnostic kits for some infectious diseases. Taking artificial blood vessels under tariff code 9021.3900 as an example, the MFN rate is 4%, while the import IDR for 2026 is 2%.

- It is worth noting that, in order to strengthen the domestic economic cycle's internal driving force and in response to changes in domestic industrial development and supply-demand conditions, the import IDR for certain goods including aviation kerosene, tuna, printing machines, and micro motors is abolished, and so the MFN rates have been reinstated. Taking aviation kerosene under tariff codes 2710.1913 and 2710.1914 as an example, the import IDR in 2025 is 0%. After the removal of the import IDR, the MFN rate of 9% is applied.

Preferential duty rates on imported goods originating from 34 jurisdictions

Imported goods originating from 34 jurisdictions are subject to preferential duty rates in 2026, under either 24 free trade agreements (FTAs) or preferential trade arrangements. Among them are:

- Further tariff reductions are implemented in accordance with the free trade agreements between China and New Zealand, Peru, Switzerland, the Republic of Korea, Australia, Pakistan, Mauritius, Cambodia, Nicaragua, Ecuador, Serbia, and the Maldives, as well as the Regional Comprehensive Economic Partnership Agreement (RCEP).

- The free trade agreements between China and ASEAN, Chile, Singapore, Georgia, Iceland, and Costa Rica, the early harvest arrangement under the China-Honduras Free Trade Agreement, the Closer Economic Partnership Arrangement (CEPA), the Cross-Straits Agreement on Economic Cooperation (ECFA), and the Asia-Pacific Trade Agreement continue to be implemented.

Others

In 2026, new national tariff subheadings are added for intelligent bionic robots, bio-based aviation kerosene, and forest-grown ginseng, bringing the total number of tariff items to 8,972 after adjustment. Three new national subheading notes are added and one existing note is revised, resulting in a total of 201 national subheading notes after adjustment. Specific examples of these adjustments are as follows:

- New domestic subheadings such as intelligent bionic robots, cleaning robots, bio-aviation kerosene, and forest-grown ginseng - Taking cleaning robots as an example, based on key indicators such as power and capacity, cleaning robots are classified under subheadings 8508.1110 and 8508.1910. This is of positive significance for the cleaning robot industry to accurately obtain global trade data and effectively evaluate overseas market trends.

- New domestic subheading notes for intelligent bionic robots, wild ginseng, and forest-grown ginseng - Taking intelligent bionic robots as an example, the subheading note specifies that tariff code 8479.8970 refers to autonomous or semi-autonomous robots that highly imitate the appearance, structure, and functions of humans or animals, and utilize technologies such as artificial intelligence, machine learning, and computer vision to achieve language and emotional processing. Relevant enterprises should strictly follow the above definition to determine their products' tariff codes based on the characteristics and intended use of their products.

In 2026, export tariffs continue to be levied on 107 items, with export IDR applied to 68 of them. Taking steel products as an example, higher export tariffs (40%) continue to be imposed on cast iron scrap, stainless steel scrap, other alloy steel scrap, and other ferrous scrap. Meanwhile, according to Announcement No. 79 of 2025 issued by the Ministry of Commerce and the General Administration of Customs, "Implementation of Export License Management for Certain Steel Products," export license management has been implemented for the aforementioned products, consistent with China's development goals of promoting recycling utilization of bulk mineral resources and upgrading resource-based industries.

Regarding preferential tariff rates, in 2026 China continues to grant zero-tariff treatment to 100% of the tariff items from 43 least-developed countries that have established diplomatic relations with China. For goods with tariff quota, only the in-quota tariff rates are reduced to zero, while out-of-quota tariff rates remain unchanged. China also continues to apply preferential tariff rates to certain imported goods originating from Bangladesh, Laos, Cambodia, and Myanmar, under the Asia Pacific Trade Agreement and relevant exchange agreements between China and certain ASEAN member governments.

Recommendations

The Central Economic Work Conference held in December 2025 clearly stated the need to expand imports of high-quality consumer goods and support the import of key equipment, technologies, and components, promoting balanced trade development. In this context, we recommend that relevant enterprises closely monitor policy developments regarding tariff adjustments, actively assess the impact of policy changes on operations, analyse the resulting compliance challenges and development opportunities, and formulate corresponding action plans.

Analyse and adjust import and export operations

Accurately understand 2026 tariff policies and customs rules, and timely verify and update HS codes, country of origin, and other declaration information. Leverage scheduled tariff reductions, check eligibility under the tariff adjustment plan, and carefully monitor the potential cost increases resulting from the removal of import IDRs. Large-volume, multi-category importers may use digital tools to improve classification management.

Actively participate in Tariff Surveys

The 2026 tariff adjustment plan continues to use import IDRs to support advanced manufacturing, green development and healthcare, while phasing them out for products related to mature domestic industries. This reflects the policy goal of promoting high-quality development and upgrading industrial structure. Enterprises should align with national strategies, evaluate the potential applicability of import IDRs to their products, actively join tariff surveys, and integrate policy benefits into business planning.

Monitor supply chain impacts of global tariff policies

Amid 2026 tariff adjustments and global industrial chain restructuring, enterprises should review their import and export layout; based on updated tariff changes, re-assess costs, trade routes, and compliance procedures.

Using free trade agreement rules of origin, enterprises can improve their supply chain structure and better balance cost control and operational planning.

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