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專題文章

Feature Article

香港貨物協調制度 2017 年版

Hong Kong Harmonized System 2017 Edition

香港貨物協調制度 2017 年版

Hong Kong Harmonized System 2017 Edition

主要作進出口報關用途的「香港貨物協調制度」（港貨協制）已於 2017 年 1 月 1 日進行較重要的更新。就 2017 年 1 月 1 日或以後裝運貨物所遞交的進／出口報關單，必須按照港貨協制 2017 年版的貨物分類編號及數量單位填報。本文簡單闡述在港貨協制 2017 年版內所作的修訂。

Hong Kong Harmonized System (HKHS), used principally for import and export declaration purpose, has undergone major updating since 1 January 2017. Import/export declarations for shipments on or after 1 January 2017 must be completed using commodity codes and units of quantity in accordance with the 2017 Edition of the HKHS. This article briefly discusses the amendments made in the 2017 Edition of the HKHS.

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香港貨物協調制度 2017 年版

Hong Kong Harmonized System 2017 Edition

1. 背景

1.1 「貨物名稱及編號協調制度」（協調制度）是由世界海關組織制定的多種用途貨物分類制度，可供海關及統計當局、進出口人士、運輸業及其他與國際貿易有關的人士及機構採用。超過 200 個國家和經濟體已採用這系統，作為徵收關稅和編製國際貿易統計數據的基礎。香港已於 1992 年 1 月 1 日起全面採用協調制度作貿易報關之用。

1.2 世界海關組織所制定的協調制度是一個層次式的貨物分類及編號制度。個別貨物由六個位編號代表，其中首兩個位編號表示該貨物在協調制度內所屬的「章」，首四個位編號表示該貨物所屬的「項」，而整個六位編號則表示所屬的「分項」。例如，母雞屬於分項 0105 94「雉科家禽」內，而該分項則為第一章「活動物」內 0105 項「活家禽」以下的其中一個分項。

1.3 協調制度規定以六位編號分項為貨物的分類，作為國際間比較的標準。個別國家／地區亦可依照本身的特定需要，增添貨物編號的位數，以作更詳細的貨物分類。「香港貨物協調制度」（港貨協制）採用合共八位編號的貨物分類系統，其中首六位編號是全面採用世界海關組織制定的協調制度，加添的第七及第八位則用作更詳細的貨物分類，以配合本地需要。

1.4 中華人民共和國香港特別行政區基本法內註明，香港特別行政區為單獨的關稅地區。香港具備本身的貨物編號，與中國內地（內地）貿易報關使用的詳細分類編號不盡相同，但两者的首六位編號則是共通的。儘管有不同的關稅系統，但近年香港與內地的

1. Background

1.1 The Harmonized Commodity Description and Coding System, or the Harmonized System (HS), is designed by the World Customs Organization (WCO) as a multi-purpose classification system of commodities suitable for use by customs and statistical authorities, importers/exporters, carriers and others involved in international trade. The system is used by more than 200 countries and economies as a basis for their Customs tariff and for the compilation of international trade statistics. Hong Kong has adopted the HS in full for trade declaration purposes since 1 January 1992.

1.2 The HS designed by the WCO is a hierarchical system of commodity classification and coding. Each commodity is identified by a 6-digit HS code, in which the first 2 digits denote the “chapter” in the HS under which the commodity is classified, the first 4 digits denote the “heading” and the whole 6 digits denote the “subheading”. For example, hens are classified in subheading 0105 94 “fowls of the species *Gallus domesticus*”, which is under heading 0105 “live poultry” in Chapter 1 “live animals”.

1.3 While the HS specifies the commodity classification up to 6-digit subheading level for international comparison, individual countries/territories are free to use additional digits for more refined classification to meet their specific local needs. The Hong Kong Harmonized System (HKHS) uses an 8-digit classification system with the first 6 digits complying fully with the HS designed by the WCO; and the additional 7th and 8th digits meeting requirements for more detailed commodity classification in Hong Kong.

1.4 As stated in the Basic Law of the Hong Kong Special Administrative Region of the People’s Republic of China, Hong Kong Special Administrative Region is a separate customs territory. Hong Kong has its own commodity classification which is different from the detailed classification for trade declaration in the mainland of China (the

貿易關係越趨緊密。一項主要的發展是自 2004 年 1 月 1 日起實施的《內地與香港關於建立更緊密經貿關係的安排》（《安排》）。在《安排》下，附有《安排》下原產地證書的港製貨物，從香港出口往內地時，可享有零關稅優惠。雙方同意自 2006 年起，每年按業界提出的申請作兩次檢討，以增加《安排》涵蓋的貨物項目。港貨協制亦須配合這發展而進行相應修訂。

2. 港貨協制的按年修訂

2.1 政府統計處每年均會根據貿易模式及技術方面的重大改變、本地及國際規定和《安排》的發展，更新港貨協制。

2.2 本處每年修訂港貨協制時，會把為了配合《安排》的最新發展所需的改動適當地併入港貨協制內。對於《安排》所涵蓋貨物的港貨協制的修訂，主要是把現有的港貨協制八位編號分拆為更詳細的分項，使內地與香港在貨物分類方面更為協調。

2.3 在 2014 年，世界海關組織建議對協調制度作出 233 項的修訂，及後於 2015 年則作出額外 9 項修訂，並要求各《協調制度國際公約》的締約成員分別在 2017 年 1 月 1 日及 2018 年 1 月 1 日實施該 233 項及 9 項修訂。為了確保香港的貨物分類制度能繼續與其重要貿易夥伴一致，香港已於 2017 年 1 月 1 日起實施世界海關組織提出的共 242 項修訂。

2.4 相對於慣常的按年更新工作，是次更新涉及較多貨物條目和進出口人士，因此必須詳

Mainland); but both are fully compatible up to the 6-digit level. Notwithstanding the separate customs systems, trade relations between the Mainland and Hong Kong have become increasingly close in recent years. A major development is the implementation of the Mainland and Hong Kong Closer Economic Partnership Arrangement (CEPA) which has come into effect since 1 January 2004. Under CEPA, exports to the Mainland from Hong Kong can claim zero tariff if the consignment is accompanied by a CEPA Certificate of Hong Kong Origin. Both sides have agreed to review the applications by traders twice a year since 2006, with a view to enriching the coverage of commodity items under CEPA. The HKHS has to be amended accordingly to cope with this development.

2. Annual amendment on the HKHS

2.1 Each year, updating of the HKHS is made by the Census and Statistics Department (C&SD) to take account of significant changes in trade pattern and technology, local and international requirements, and development of CEPA.

2.2 The required changes in the HKHS to cope with the latest development in CEPA would be suitably incorporated during each annual amendment exercise. Amendments to the HKHS for commodities covered by CEPA are mainly achieved through splitting the existing 8-digit HKHS item codes into more detailed breakdowns, with a view to achieving greater harmonization between commodity classifications of the Mainland and Hong Kong.

2.3 In 2014, the WCO recommended 233 sets of amendments to the HS. An additional 9 sets of amendments were further recommended by the WCO in 2015. Contracting parties to the International Convention on the HS were required to adopt these 233 sets and 9 sets of amendments as from 1 January 2017 and 1 January 2018 respectively. To ensure that Hong Kong's commodity classification system continues to be compatible with those of its major trading partners, Hong Kong has implemented all these 242 amendments recommended by the WCO with effect from 1 January 2017.

2.4 The number of Commodity Items involved and number of importers/exporters affected for the 2017 round updating were much more substantial than

細策劃和充分準備，確保修訂順利進行。港貨協制 2017 年版的籌備工作早於 2015 年 10 月開始進行。

3. 諮詢機制

3.1 政府統計處在 2016 年 3 月至 4 月進行諮詢，收集進出口人士、商會、貿易數據使用者及各政府部門對港貨協制的建議修訂的意見。

3.2 在為期約一個月的諮詢期，政府統計處在部門網站邀請公眾對修訂提供意見。期內亦通知所有使用進／出口報關單及貨物艙單查詢熱線的人士，可透過傳真索取相關諮詢的文件。

3.3 透過諮詢收集得到的意見會予以整合及考慮，本處尤其關注進出口人士在按照經修訂的貨物分類報關時會否遇到困難。完成諮詢後，港貨協制 2017 年版於 2016 年 10 月定稿。

4. 港貨協制 2017 年版的主要修訂

4.1 港貨協制 2017 年版的修訂，主要涉及以下部分：

- 農業部分
- 化學產品部分
- 木材部分
- 紡織原料部分
- 賤金屬部分
- 機械部分
- 運輸設備部分

those in the regular annual updating exercise. Hence, detailed planning and sufficient preparatory work were required to ensure a smooth implementation. Preparatory work for implementing the 2017 Edition of the HKHS started in October 2015.

3. Consultation mechanism

3.1 Consultation with importers/exporters, trade organisations, users of trade statistics and government departments was conducted by C&SD during March to April 2016, the purpose of which was to solicit their suggestions on the proposed amendments for the HKHS.

3.2 The consultation exercise lasted for around one month, during which invitation for suggestions on amendment was also posted on the C&SD website for access by the general public. Furthermore, notification was made under the Import/Export Declaration and Cargo Manifest Enquiry Hotline to all incoming enquirers during the consultation period on the availability of consultation document through the fax-on-demand service of the Hotline.

3.3 Suggestions received from consultations were consolidated and considered. Particular attention was given to ascertaining whether importers/exporters would have difficulties in lodging declarations in accordance with the changes in commodity classification. The 2017 Edition of the HKHS was finalised in October 2016 after completion of the consultation process.

4. Major amendments in the 2017 Edition of the HKHS

4.1 Amendments incorporated into the 2017 Edition of the HKHS mainly involve the following sectors:

- agricultural sector
- chemical sector
- wood sector
- textile sector
- base metal sector
- machinery sector
- transport sector

這些修訂反映了以下方面的變動和發展：

(i) 全球關注的環境和社會議題

2017年版的修訂部分主要與全球關注的環境和社會議題相關。舉例說，根據聯合國糧食及農業組織的提案，對魚類和漁產品的修訂是為進一步擴闊受監察物種和產品的範圍，特別是瀕危物種，達致食物安全及更妥善管理資源的目的。修訂中已新增分項以分辨甲殼動物、軟體動物和其他無脊椎動物（如第三章）。2017年版的修訂也就數個不同類別的抗瘧疾產品新增分項（如第三十章）。此外，修訂也有為監察分別在《化學武器公約》、《鹿特丹公約》及《斯德哥爾摩公約》下受管制的物質、危險化學品及持久性有機污染物在國際間的流動情況而新增分項（如第二十九章）。

(ii) 技術的發展

隨着技術的發展，市場上推出了不少新產品。為配合這方面的趨勢，已修訂項目 8702、8703 和 8711，以反映汽車工業（混合動力、插電式混合動力和全電動車輛）的技術發展，亦為發光二極管燈增加分項 8539 50。

(iii) 國際間貿易模式和方式的轉變

對貿易量較低的商品分項進行合併（如合併非釉面和釉面陶瓷產品）或刪除（如打字機），從而簡化港貨協制。另一方面，就貿易量日益提升的產品增加分項，如無酒精啤酒和輔酶 Q10。

These amendments reflect changes and development in the following aspects:

(i) Environmental and social issues of global concern

Environmental and social issues of global concern are the major feature of amendments in the 2017 Edition. For instance, as broached by the Food and Agriculture Organization (FAO) of the United Nations, the amendments for fish and fishery products are to further enhance the coverage of species and product forms which need to be monitored for food security purposes and for better management of resources, in particular for endangered species. New subheadings have been created for crustaceans, molluscs and other invertebrates (e.g. in Chapter 3). Amendments in the 2017 Edition also created new subheadings for several categories of products that are used as antimalarial commodities (e.g. in Chapter 30). In addition, new subheadings have been introduced to monitor the international movement of certain substances, hazardous chemicals and persistent organic pollutants controlled under the Chemical Weapons Convention, the Rotterdam Convention and the Stockholm Convention respectively (e.g. in Chapter 29).

(ii) Technological progress

Alongside with technological progress, new products have been launched in the market. To cope with this trend, modification of the structured nomenclature of headings 8702, 8703 and 8711 to reflect the technological changes in the automotive industry (hybrid, plug-in hybrid and all-electric vehicles) has been made. A new subheading 8539 50 for light-emitting diode (LED) lamps has also been created.

(iii) Changes in international trade patterns and practice

Some subheadings are combined (e.g. merging of unglazed and glazed ceramic products) or deleted (e.g. typewriter) owing to low volume of trade with a view to simplifying the HKHS. On the other hand, new subheadings are created for those products with increasingly high trade volume, such as non-alcoholic beer and coenzyme Q10.

(iv) 《安排》的發展

為配合《安排》的最新發展，在港貨協制 2016 年版的條目 2201 9010 所指的「天然水」已在 2017 年版細分為兩個不同條目，分別為條目 2201 9011 的「零售包裝的天然水」和條目 2201 9019 的「非零售包裝的天然水」。

(v) 確保闡釋和應用協調制度的一致性

為確保闡釋和應用協調制度的一致性，通過在類註釋、章註釋、項目註釋及分項註釋和文字方面的修訂，進一步詳細描述和界定某些條目的產品範圍，以減少混淆。如修改在第十六章分項註釋 1、分項 1901 10、第二十章分項註釋 1 及 2 和第二十一章分項註釋 3 有關「嬰兒食品」的用語。

4.2 港貨協制 2017 年版的修訂涉及約 350 個貨物條目，其變動可分為下列四類：

(i) 貨物編號改變

指港貨協制 2017 年版以不同的貨物編號替代了 2016 年版的編號，而新舊編號所涵蓋的範圍完全一致。例如：

港貨協制 2016 年版

9401 5110 – 竹製的座椅

港貨協制 2017 年版

9401 5200 – 竹製的座椅

(ii) 貨物編號分拆

指港貨協制 2016 年版下本為一個貨物編號，在 2017 年版則分拆成兩個或多個不同編號。例如：

(iv) Development of CEPA

To cope with the latest development of CEPA, item code 2201 9010 for “natural water” in the 2016 Edition of the HKHS has been split into two different item codes in the 2017 Edition, namely 2201 9011 for “natural water (in consumer package)” and 2201 9019 for “natural water (not in consumer package)” respectively.

(v) Ensuring uniform interpretation and application of the HS

To ensure the uniform interpretation and application of the HS, amendments have been made to some section notes, chapter notes, heading notes, subheading notes and textual descriptions so as to further elaborate and specify the coverage of products for certain item codes to reduce confusion. Examples include the amendment of the text of subheading note 1 to Chapter 16, of subheading 1901 10, of subheading notes 1 and 2 to Chapter 20 and of Note 3 to Chapter 21 for “infant food”.

4.2 Around 350 Commodity Items are involved in the amendments in the 2017 Edition of the HKHS. Changes resulted from these amendments can be categorised into the following four types:

(i) Change in Commodity Item code

A Commodity Item code in the 2016 Edition of the HKHS is replaced by a different code in the 2017 Edition without change in scope. For example,

2016 Edition of the HKHS

9401 5110 – Seats of bamboo

2017 Edition of the HKHS

9401 5200 – Seats of bamboo

(ii) Splitting of Commodity Item code

One Commodity Item code in the 2016 Edition of the HKHS is split into two or more separate codes in the 2017 Edition. For example,

港貨協制 2016 年版

8432 4000 – 撒肥機及施肥機

港貨協制 2017 年版

8432 4100 – 撒肥機

8432 4200 – 施肥機

(iii) 貨物編號合併

指港貨協制 2016 年版為兩個或多個貨物編號，在 2017 年版則合併為一個編號。例如：

港貨協制 2016 年版

3705 1000 – 攝影硬片及軟片，已曝光及顯影，柯式複製用

3705 9000 – 攝影硬片及軟片，已曝光或顯影，但電影軟片除外，未列明或未包括在其他編號

港貨協制 2017 年版

3705 0000 – 攝影硬片及軟片，已曝光及顯影，但電影軟片除外

(iv) 部分轉移

指港貨協制 2016 年版為一個貨物編號所涵蓋的貨品，其中部分在 2017 年版分拆至不同編號。例如：新增分項 0301 93 擴大活鯉科魚所涵蓋的其他重要品種。

港貨協制 2016 年版

0301 9390 – 分項 0301 93 內的活鯉科魚，鯪魚及大魚除外

2016 Edition of the HKHS

8432 4000 – Manure spreaders and fertiliser distributors

2017 Edition of the HKHS

8432 4100 – Manure spreaders

8432 4200 – Fertiliser distributors

(iii) Merging of Commodity Item codes

Two or more Commodity Item codes in the 2016 Edition of the HKHS are merged into one code in the 2017 Edition. For example,

2016 Edition of the HKHS

3705 1000 – Photographic plates and film, exposed and developed for offset reproduction

3705 9000 – Photographic plates and film, exposed and developed, other than cinematographic film, nesoi

2017 Edition of the HKHS

3705 0000 – Photographic plates and film, exposed and developed, other than cinematographic film

(iv) Partial transfer

Part of commodities covered in a Commodity Item code in the 2016 Edition of the HKHS is transferred to other code(s) in the 2017 Edition. For example, to expand the scope of subheading 0301 93 for carp to cover other important species.

2016 Edition of the HKHS

0301 9390 – Carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), other than grass carp and big-head, live

0301 9993 – 活鯉科魚，未列明或未包括
在其他編號

0301 9993 – Crap, other than the species of
Cyprinus carpio, Carassius
carassius, Ctenopharyngodon
idellus, Hypophthalmichthys spp.,
Cirrhinus spp., Mylopharyngodon
piceus, live

港貨協制 2017 年版

2017 Edition of the HKHS

0301 9390 – 分項 0301 93 內的活鯉科
魚，鯪魚及大魚除外

0301 9390 – Carp (Cyprinus spp., Carassius
spp., Ctenopharyngodon idellus,
Hypophthalmichthys spp.,
Cirrhinus spp., Mylopharyngodon
piceus, Catla catla, Labeo spp.,
Osteochilus hasselti, Leptobarbus
hoeveni, Megalobrama spp.), other
than grass carp and big-head, live

0301 9993 – 活鯉科魚，未列明或未包括
在其他編號

0301 9993 – Carp, other than that of Cyprinus
spp., Carassius spp.,
Ctenopharyngodon idellus,
Hypophthalmichthys spp.,
Cirrhinus spp., Mylopharyngodon
piceus, Catla catla, Labeo spp.,
Osteochilus hasselti, Leptobarbus
hoeveni, Megalobrama spp., live

4.3 港貨協制 2016 年版與 2017 年版的類、
章、項目、分項和條目的數目概列如下：

4.3 A summary of the number of Sections,
Chapters, Headings, Subheadings and Items in the
2016 and 2017 Editions of the HKHS is given below:

	類 Section	章 Chapter	項目 Heading	分項 Subheading	條目 Item
港貨協制 HKHS					
2016 年版 2016 Edition	22	97	1225	5206	7370
2017 年版 2017 Edition	22	97	1223	5388	7551

4.4 《香港進出口貨物分類表（協調制度）
2017 年版》是載有全套港貨協制 2017 年版
的中英文雙語刊物，以電子形式一套兩冊出
版。進出口人士可於政府統計處網站
([www.censtatd.gov.hk/trader/declaration/inde
x_tc.jsp](http://www.censtatd.gov.hk/trader/declaration/index_tc.jsp)) 免費下載該刊物。

4.4 The bilingual *Hong Kong Imports and Exports
Classification List (Harmonized System)
2017 Edition* containing the complete 2017 Edition of
the HKHS and comprising two volumes, is published
in electronic version. Importers/exporters can
download this publication free of charge from the
website of C&SD ([www.censtatd.gov.hk/trader/dec
laration/index.jsp](http://www.censtatd.gov.hk/trader/dec
laration/index.jsp)).

5. 港貨協制 2017 年版的宣傳活動

5.1 香港是一個自由港，有很多從事進出口業務的人士。因此，有必要廣泛宣傳，讓進出口人士清楚知道港貨協制 2017 年版的變動。在這方面，政府統計處於 2016 年 10 月至 2017 年 3 月期間進行一連串宣傳活動，加強進出口人士對港貨協制 2017 年版的認識。

5.2 相關的宣傳活動主要包括於 2016 年 11 月 14 日發出新聞稿、透過進／出口報關單及貨物艙單查詢熱線作出通告及透過該查詢熱線的自動化傳真系統、電郵或郵遞方式向進出口人士發出進出口報關須知。有關修訂事宜已於 2016 年 11 月 11 日刊登憲報。

5.3 除提高各界對分類表的一般認識之外，政府統計處與香港海關攜手合作，在 2016 年年底至 2017 年年初舉辦主題研討會，向進出口人士介紹港貨協制於 2017 年的修訂事項。

5. Publicity activities of 2017 Edition of the HKHS

5.1 While Hong Kong is a free port with a large number of persons involved in import and export business, extensive publicity activities have to be organised to ensure that importers/exporters are well informed of the changes in the 2017 Edition of the HKHS. In this regard, a series of publicity activities is launched from October 2016 to March 2017 to enhance the awareness of importers/exporters about the 2017 Edition of the HKHS.

5.2 These publicity activities mainly include the issue of a press release on 14 November 2016; making announcement in the Import/Export Declaration and Cargo Manifest Enquiry Hotline and issuing the Notice on Lodgement of Import and Export Declaration to importers/exporters through the automated fax system of the Hotline, by email or by post. The corresponding gazette notice was issued on 11 November 2016.

5.3 Apart from raising general awareness about the Classification List, topical seminars were also conducted jointly by C&SD and the Customs and Excise Department during late 2016 to early 2017 to give an introduction on the amendments to the HKHS in 2017 to importers/exporters.