



税务快讯

中美贸易摩擦再升级

近日中美之间的贸易摩擦迅速升级。4月3日，根据特朗普总统于今年3月提出的301调查后续要求，美国贸易代表办公室发布了一份拟对来自中国的产品征收25%额外关税的产品清单。该清单包括约1,300个海关编码的产品，并将在发布之后征求公众意见。

作为对美国301调查的回应，中国商务部于4月4日发布《关于对原产于美国的部分进口商品加征关税的公告》（商务部公告2018年第34号，以下简称34号公告）。在34号公告中，中国也提出了一份针对来自美国的进口产品清单，同样拟就清单所列产品征收25%的额外关税，加征幅度与美国一致。这份清单涵盖106项海关编码，涉及的产品包括大豆，汽车，化工品和飞机等。根据2017年的数据，这些产品涉及中国自美国进口金额约500亿美元，与美国发布的贸易措施涵盖的商品价值基本对等。与34号公告相关的最终措施及生效时间将另行公告。可以预见，最终措施及生效时间将会与美国301调查最终的结果密切相关。

此前，中国国务院关税税则委员会也已于4月1日发布了一份对部分原产于美国的产品加征关税的产品清单，以平衡因美国对进口钢铁和铝产品加征关税（即232措施）给中国利益造成的损失。该清单涉及到的产品和海关编码与3月23日商务部就清单征求意见的公告内容一致，包含7类、128个税项的产品。其中，第一部分共计5类120个税项，包括鲜水果、干果及坚果制品、葡萄酒、改性乙醇、花旗参、无缝钢管等产品，拟加征15%的关税，第二部分共2类8个税项，涉及猪肉及制品、回收铝等产品，拟加征25%的关税。上述加征关税措施已于2018年4月2日生效。

德勤评论

除了中美之间的贸易争端，其他国家和地区也出现了相应的反制措施。例如欧盟已经在2018年3月26日针对美国出口到欧盟的钢产品展开贸易调查。正如我们此前所分析（参见德勤税务快讯[《中国拟对美征收](#)

[额外关税》](#)），额外关税的征收为国际贸易领域增加了不确定性，同时提高了企业的贸易成本，对相关清单产品的经营企业而言尤为如此。另外，尚不能排除中美之间的贸易摩擦再度升级的可能性，由此可能波及到更多的产品和行业。我们建议在中国经营的企业应当根据目前自身进出口货物流的不同情况及时做出妥当应对，以将中美贸易摩擦带来的负面影响降到最低。

- 考虑运用自由贸易协定和原产地规则降低关税税负。在很多情况下，跨国企业在中国生产半成品，然后在第三国进一步加工，最后出口到美国。中美的额外关税目前只针对原产于中国或美国的产品。所以，只有该产品在中国进行了实质性改变，才可能属于在美加征关税的范畴。尽管具体的原产地规则尚未发布，但相关企业应予以关注；在原产地规则发布之后，企业应该迅速分析其产品以及供应链情况，避免不属于中国原产的产品在美被课征不必要的关税。
- 在关税制裁正式实施后，考虑到当下愈发浓烈的贸易战气氛，中美双方的进出口清关将面临更加严厉的监管，尤其对涉及知识产权的部分产品可能会面临严查，进出口企业需要对此有所准备：提前做好好所需的资料，对货物通关过程中涉及的各环节单证与贸易的合规性做充分的复核，审慎应对可能面临的监管部门质疑。
- 企业应尽快复核其国际贸易合同的商业条款，并考虑是否对有关内容进行必要的调整，尤其应注意合同对关税承担义务的约定是否清晰明确。除复核合同条款以外，企业还应积极考虑在货物进出口通关、合同定价、贸易风险承担与转移、税务处理等方面做出妥善安排，以防范贸易战带来的经营风险。
- 海关进口价格和原产地是海关征收关税的重要因素。中国出口企业可以考虑合理适用美国海关现有的估价规则（比如首次销售出口规则等）降低货物在美国的进口完税价格，从而减轻在美国的关税负担；另一方面，企业也可以考虑商品生产线的海外转移计划和相应的供应链调整，或者考虑在美投资设厂等方案，从而降低美国对原产中国商品征税措施的不利影响。

作者：

香港

展佩佩

合伙人

+852 2852 6440

sachin@deloitte.com.hk

香港

Robert Olson

高级经理

+852 2531 1866

robolson@deloitte.com.hk

上海

张晓洁

总监

+86 21 6141 1113

dozhang@deloitte.com.cn

香港

徐晓锋

经理

+852 2238 7190

xixu@deloitte.com.hk

如您有任何问题，请联系德勤团队：

海关与全球贸易服务全国领导人

香港

展佩佩

合伙人

+852 2852 6440

sachin@deloitte.com.hk

华北区

北京

周翊

合伙人

+86 10 8520 7512

jchow@deloitte.com.cn

华东区

上海

高立群

合伙人

+86 21 6141 1053

ligao@deloitte.com.cn

华南区

广州

张少玲

合伙人

+86 20 2831 1212

jazhang@deloitte.com.cn

华西区

重庆

汤卫东

合伙人

+86 23 8823 1208

ftang@deloitte.com.cn



Deloitte (“德勤”)泛指一家或多家德勤有限公司(即根据英国法律组成的私人担保有限公司,以下称“德勤有限公司”),以及其成员所网络和它们的关联机构。德勤有限公司与其每一家成员所均为具有独立法律地位的法律实体。德勤有限公司(又称“德勤全球”)并不向客户提供服务。请参阅[关于德勤](#)中有关德勤有限公司及其成员所更为详细的描述。

隐私

感谢您对德勤中国服务的关注。德勤中国希望可以继续使用您的个人资料(特别是姓名及联系信息),以向您发送市场和政策最新动态,以及由德勤中国举办、赞助或宣传之研讨会及其他活动的邀请函。如您日后不希望收到由德勤中国发出的信息,请回复电邮并在邮件主题栏中填上“Unsubscribe”。

如欲更新您的个人资料,请[点击](#)此处。

德勤中国泛指德勤·关黄陈方会计师事务所(香港)、德勤·关黄陈方会计师行(澳门)、德勤华永会计师事务所(特殊普通合伙)(中国大陆)以及其于香港、澳门及中国大陆从事业务之关联机构。

本通信中所含内容乃一般性信息,任何德勤有限公司、其成员所或它们的关联机构(统称为“德勤网络”)并不因此构成提供任何专业建议或服务。在作出任何可能影响您的财务或业务的决策或采取任何相关行动前,您应咨询合格的专业顾问。任何德勤网络内的机构均不对任何方因使用本通信而导致的任何损失承担责任。

© 2018 德勤·关黄陈方会计师事务所(香港)、德勤·关黄陈方会计师行(澳门)、德勤华永会计师事务所(特殊普通合伙)(中国大陆)版权所有 保留一切权利。

如您日后不希望收到关于该话题的信息,请回复电邮并在邮件主题栏中填上“取消订阅”。

Deloitte.



Tax Newsflash

Trade dispute between China and U.S. is upgrading

In recent days, the trade dispute between China and U.S. is upgrading fast.

On 3 April 2018, the Office of the U.S. Trade Representative (USTR) published a proposed list of products imported from China that could be subject to additional 25% tariffs. The proposed list covers approximately 1,300 separate tariff lines and will undergo further review in a public consultation process. The USTR's list is as the request by President Trump following USTR's 301 investigation in March.

In response to the results of U.S. 301 investigation, on 4 April 2018, China's Ministry of Commerce (MOFCOM) published Bulletin [2018] No. 34 (Bulletin 34). In Bulletin 34, China proposed a list of products imported from U.S. with additional 25% tariff increase. China's list includes products with 106 HS codes, including soy bean, automotive, chemical products and aircrafts exported from U.S. worth approximately USD 50 billion based on the trade statistics in 2017. The effective date of the tariff increase is not clear. It could be foreseen that the date and final list would be impacted by the final decision of U.S. 301 investigation.

Separately, on 1 April 2018, the Tariff Commission of the State Council of China announced that, in order to balance the potential losses of Chinese companies due to the tariff increase of aluminum and steel products imported into the U.S. (Section 232 Safeguard Tariffs), China has decided to terminate the tariff deduction of seven categories of products of U.S. origin and increase the tariff accordingly. This change took effect from 2 April 2018. The list of products, HS codes and tariff increase are the same as the announcement made by the MOFCOM on 23 March 2018. In the first part of the list, the tariff increase is 15% covering 120 HS codes, including five categories, such as fresh and dried fruit, dried nuts, wine of fresh grapes, denatured ethyl alcohol, American ginseng and seamless tubes of iron or steel. In the second part of the list, the tariff increase is 25%, covering 8 HS codes in two categories, pork, and aluminum waste and scrap.

Comments

Besides the trade dispute between China and U.S., we also observed the reaction and action from other countries. For example, the EU officially initiated a safeguard investigation on imports of steel products on 26 March 2018 in response to the recent U.S. metal tariffs plans. As indicated in our earlier tax newsflash "[China is Considering Increasing Tariffs on U.S. Goods](#)", the imposition of these new tariffs create uncertainty and companies may suffer with higher trade costs from duty increases, especially the companies in those industries covered by the new tariffs announced by the U.S. and China. Besides, we could not rule out the possibility that the dispute would be upgraded further and impact more products and industries. It is suggested by Deloitte that companies operating in China analyze their global supply chain and consider the following actions to mitigate the risks caused by the U.S. and China trade dispute.

- Impact to the Country of Origin rules to utilize Free Trade Agreements – many customs duties can be reduced down to zero by exploring Free Trade Agreements between certain participating countries if the goods originate from a certain country. Within a typical supply chain, it is common that goods are first produced in China and then moved to a third country for future processing before they are finally shipped to the U.S. The proposed actions could impact goods of China origin. That generally would mean the goods that have been substantially transformed in China. Final rules will indicate how the origin of goods would be confirmed but, once released, importers should assess their current global supply chain and take actions to mitigate the risks if the goods are not qualified as originated from China.
- To enforce these new duties, China and U.S. customs may impose strict measures to examine goods from the other country, especially those products with intellectual property. Importers and exporters should prepare customs documentation carefully and review the accuracy of the documentation before they are submitted to customs.
- Companies should review the business terms in international trade contracts and update if necessary. It is important for companies to be clear about the liability for customs duty payment. Besides reviewing business terms, companies should also consider adjustments in customs clearance, contract pricing, risk mitigation, and tax planning to minimize the risks imposed by this growing trade dispute.
- Customs valuation and origin are the two important factors in determining the customs duty. For China exporters, they could utilize the valuation rules in U.S. Customs, such as First Sale for Export, to lower the customs value declared upon import into the U.S. and thus reduce the duty paid. On the other hand, China exporters could transfer production lines from China to other countries with supply chain restructuring, or setup plants in the U.S. By doing so, the origin of the goods is not China and thus the negative impact of customs duty is mitigated.

Authors:

Hong Kong

Sarah Chin

Partner

+852 2852 6440

sachin@deloitte.com.hk

Shanghai

Dolly Zhang

Director

+86 21 6141 1113

dozhang@deloitte.com.cn

Hong Kong

Robert Olson

Senior Manager

+852 2531 1866

robolson@deloitte.com.hk

Hong Kong

Xiaofeng Xu

Manager

+852 2238 7190

xixu@deloitte.com.hk

If you have any questions, please contact:

Customs & Global Trade National Leader

Hong Kong

Sarah Chin

Partner

+852 2852 6440

sachin@deloitte.com.hk

Northern China

Beijing

Yi Zhou

Partner

+86 10 8520 7512

yzhou@deloitte.com.cn

Eastern China

Shanghai

Liqun Gao

Partner

+86 21 6141 1053

ligao@deloitte.com.cn

Southern China

Guangzhou

Janet Zhang

Partner

+86 20 2831 1212

jazhang@deloitte.com.cn

Western China

Chongqing

Frank Tang

Partner

+86 23 8823 1208

ftang@deloitte.com.cn



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [About Deloitte](#) for a more detailed description of DTTL and its member firms.

Privacy

Thank you for your interest in Deloitte China services. Deloitte China would like to continue to use your personal information (in particular name and contact details) for the purpose of sending you marketing and regulatory updates, invitations to seminars and other events organized, sponsored or promoted by Deloitte China. If you do not wish to receive further communications from Deloitte China, please send a return email to the sender with the word "Unsubscribe" in the subject line.

If you would like to update your personal information, please click [here](#).

Deloitte China refers to Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland and their respective affiliates practising in Hong Kong, Macau and the Chinese Mainland.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively the "Deloitte Network") is by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2018 Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, and Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland. All rights reserved.

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.