



税务快讯

中国自9月24日起对美600亿美元商品加征关税

2018年9月18日，中国国务院关税税则委员会发布公告，宣布于9月24日起对原产于美国的约600亿美元进口商品加征关税。此次加征关税的商品清单之前已于2018年8月3日公布，但公告对之前拟加征的关税税率进行了调整。

公告概述

中国此次宣布对原产于美国的价值约600亿美元的商品加征关税，是针对特朗普政府近期就中国商品再次加征关税的回应。9月18日，美国宣布自2018年9月24日起，对从中国进口的2,000亿美元商品加征10%的关税，而且该关税税率将自2019年1月1日起提高到25%。

在2018年8月3日，中国政府已经宣布对原产于美国的5,207个税目，价值约600亿美元的商品，拟分别加征25%、20%、10%、5%的关税，以应对特朗普政府就中国2,000亿美元的输美商品考虑加征10%关税，并拟将此关税税率提高至25%的举措。

此次中国加征关税的约600亿美元商品清单，以及最终实施的税率如下表所示。

主要涉及商品	涉及税目数量	原拟加征关税税率	最终加征关税税率
公告附件1 - 部分肉类、小麦、砂糖、部分酒类、液化天然气、棉制运动服、激光打印机、喷墨打印机、键盘、鼠标器、自动柜员机、锂离子蓄电池、电动剃须刀、微波炉、电烤箱、路由器、太阳能电池等	2,493	25%	10%

公告附件 2 - 部分化学品、牙膏、牙线、漱口水、纸类、字典、百科全书、厨具、巨型及大中型计算机、联合收割机、牙刷、圆珠笔、铅笔等	1,078	20%	10%
公告附件 3 - 玉米淀粉、鸡胸肉、番茄沙司、纺织品、假发、太阳镜、跑步机、婴儿尿布及尿裤等	974	10%	5%
公告附件 4 - 数字式移动通信交换机、座椅安全带、车门、部分飞机、注射器、听诊器、假牙、机动车辆用坐具等	662	5%	5%

请点击链接（公告[附件 1](#)、[附件 2](#)、[附件 3](#)、[附件 4](#)）了解完整的加征关税商品清单。

如前文所述，此次公告的发布系针对美国基于 301 法案下的第三轮加征关税措施（即对 2,000 亿美元的中国进口商品加征关税）。在美国方面，美国政府在完成了听证与征询公众意见等程序之后，对第三轮加征关税的最终商品清单进行了调整，全部或部分移除了早前清单上的 297 个税目的商品。这些商品包括部分电子消费品（如智能手表、蓝牙设备），部分制造业、纺织业和农业的化工原料，部分健康与安全产品（如自行车头盔、儿童汽车座椅）等。白宫还表示，如果中国采取反制措施，美国将立即考虑对其余 2,670 亿美元的中国商品加征关税。

在美国宣布对中国 2,000 亿美元商品加征关税后，中国商务部于 9 月 18 日在世贸组织追加起诉美国 301 法案调查项下对华 2,000 亿美元输美产品实施的征税措施。

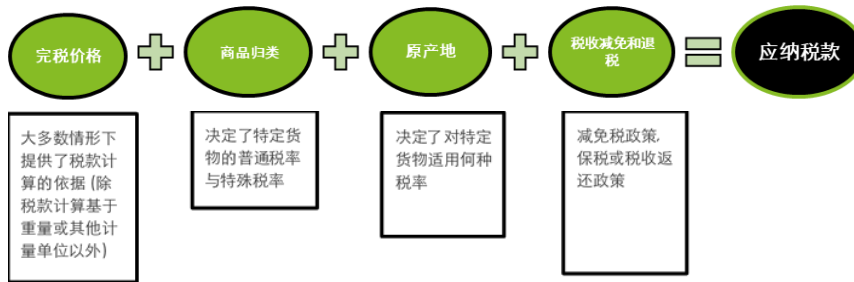
德勤评论

近来中美贸易摩擦持续升温，我们归纳了相关重大事件进程：



随着中美双方宣布实施新一轮加征关税的措施，相互加征关税将使得世界最大的两个经济体之间的贸易摩擦进一步加剧，并给双方的贸易磋商带来新的不确定性。

伴随着更多加征关税措施的落地，越来越多行业的企业将会受到波及。建议企业做好长期应对的准备，采取必要的措施以减轻加征关税的影响。大部分进口货物的关税系从价计征，有四项主要因素会决定关税应缴税款的计算，分别为完税价格、商品归类、原产地以及税收减免和退税。在合规的前提下，企业可以考虑在从这四个要素出发管理关税成本：



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作者：

香港

展佩佩

合伙人

+852 2852 6440

sachin@deloitte.com.hk

上海

张晓洁

合伙人

+86 21 6141 1113

dozhang@deloitte.com.cn

香港

Robert Olson

高级经理

+852 2531 1866

robolson@deloitte.com.hk

上海

陶志

高级顾问

+86 21 6141 1423

getao@deloitte.com.cn

如您有任何问题，请联系德勤团队：

间接税服务

全国领导人

香港

展佩佩

合伙人

+852 2852 6440

sachin@deloitte.com.hk

海关与全球贸易服务

全国与华北区领导人

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



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Tax Newsflash

China's latest tariffs on USD60 billion worth of U.S. imports will come into force on 24 September

On 18 September 2018, China's Tariff Commission of the State Council announced the imposition of additional duties on USD60 billion worth of U.S. imports commencing from 24 September 2018. The duties are based on a proposal announced on 3 August 2018 and whilst China amended the duty rates, the affected products remain unchanged.

Highlights

China's imposition of additional tariffs on the USD60 billion worth of imports came immediately after the Trump Administration's statement that it would impose 10% tariffs on \$200 billion worth of Chinese goods starting from 24 September 2018, and the tariffs will increase to 25% from 1 January 2019. The Chinese government stated that China has to take countermeasures to safeguard the country's legitimate interests and the global free trade order.

China originally announced, on 3 August 2018, that it would impose additional tariffs on 5,207 tariff classifications (worth USD60 billion) imported from the U.S. applying four different duty rates (i.e. 25%, 20%, 10% and 5%). This was in response to the Trump administration's announcement that it would impose tariffs of between 10% to 25% on an additional USD200 billion worth of Chinese goods.

The four detailed product lists with updated tariff rates is summarized in the below table:

Key goods covered	HS code items	Original additional tariff rate	Final additional tariff rate
List 1 - Meat, wheat, sugar, wine, LNG, cotton sportswear, laser printers, inkjet printers, keyboards, computer mouse, automatic teller machines, lithium-ion batteries, electric shavers, microwave ovens, electric ovens, routers, solar cells, etc.	2,493	25%	10%
List 2 - Certain chemicals, toothpaste, dental floss, mouthwash, paper, dictionaries, encyclopaedias, cookers, large and medium sized computers, combine harvesters, toothbrushes, ballpoint pens, pencils, etc.	1,078	20%	10%
List 3 - Corn starch, chicken breast, tomato sauce, textiles, wigs, sunglasses, treadmills, baby diapers, etc.	974	10%	5%
List 4 - Digital mobile communication switches, seat belts, doors of motor vehicles, certain airplanes, syringes, stethoscope, dentures, vehicle seat equipment, etc.	662	5%	5%

Please click the links ([List 1](#), [List 2](#), [List 3](#) and [List 4](#)) to view the complete list of goods in Chinese.

This announcement by the Chinese government was prompted by the announcement that the U.S. would implement a third round of tariffs under its Section 301 Intellectual Property safeguard action. This action was taken after a process to examine the comments and testimony given after the third list was proposed. Consequently, the U.S. decided to fully or partially remove 297 tariff lines from the original proposed list, including certain consumer electronics products (such as smart watches and Bluetooth devices), certain chemical inputs for manufactured goods, textiles and agriculture, certain health and safety products (such as bicycle helmets), and child safety furniture (such as car seats and playpens). The White House also stated if China imposes additional tariffs in response to their action, the U.S. will immediately pursue further tariffs on the remaining \$267 billion of Chinese imports into the U.S.

After the U.S. announced the imposition of the additional tariffs, according to the Ministry of Commerce of China, China renewed its complaint with the World Trade Organization against the US' tariff hikes.

Comments

The trade tension between U.S. and China has been rapidly evolving. We summarize recent major trade developments between China and U.S. in the chart below.

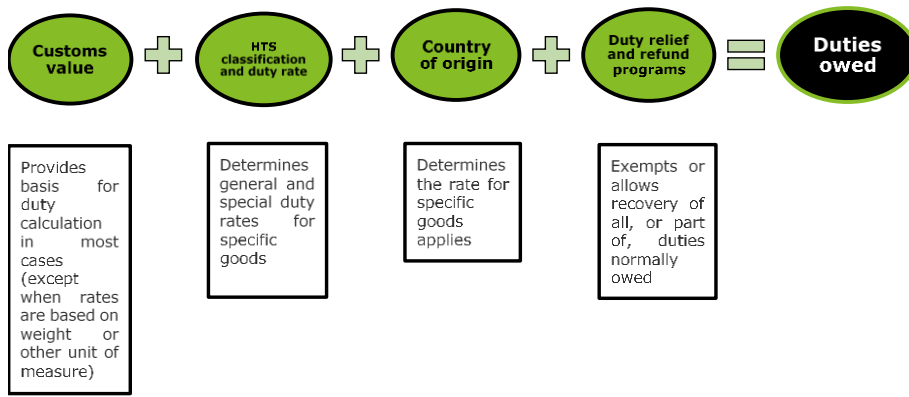
China and U.S. Trade Development



23 March 2018	1 April 2018
<p>The US imposed additional tariffs on below imports:</p> <ul style="list-style-type: none"> • 25% on steel • 10% on aluminium 	<p>China announced to terminate the tariff deduction on products of U.S. origin (a list of 7 categories with 128 HS codes) with effect from 2 April 2018.</p>
15 June 2018	16 June 2018
<p>The US announced to impose additional tariff of 25% on US\$50 billion worth of China-origin products.</p> <ul style="list-style-type: none"> • U.S. Tariff List 1: US\$34 billion products effective as from 6 July 2018 • U.S. Tariff List 2: US\$16 billion products to undergo further review in a public hearing and comment process 	<p>China announced to implement an additional 25% tariff on US\$50 billion worth of U.S. origin products.</p> <ul style="list-style-type: none"> - China tariff list 1: 545 imported products, valued at US\$34 billion, to take effect on 6 July - China tariff list 2: 114 other imported products, valued at US\$16 billion, to be announced separately at a later date
6 July 2018	6 July 2018
<p>Starting from 6 July 12:01 Eastern Time, the U.S. Tariff List 1 go into effect with additional 25% tariff increase.</p>	<p>As a corresponding action, the China tariff list 1 go into effect at the same moment as the U.S. tariffs</p>
2 August 2018	3 August 2018
<p>The US announced to consider increasing the proposed additional tariffs on US\$200 billion of Chinese products from 10% to 25%.</p>	<p>China decided to impose additional tariffs on US\$60 billion worth of products imported from the U.S. at four different rates (25%, 20%, 10% and 5%). The effective date were yet to be determined, depending on the actions of U.S.</p>
7 August 2018	8 August 2018
<p>The US announced to impose 25% tariff on additional US\$16 billion in Chinese imports starting from 23 August. A final U.S. Tariff List 2 was released targeting 279 tariff lines.</p>	<p>A final China Tariff List 2 was released. China would impose an additional 25% tariff on China Tariff List 2 starting from 23 August 2018 with 333 categories of U.S. products including vehicle engines, vans, cars, trucks, and chemical.</p>
22 – 23 August 2018	8 August 2018
<p>The US held public hearings on additional US\$200 billion 301 tariffs</p>	<p>A final China Tariff List 2 was released. China would impose an additional 25% tariff on China Tariff List 2 starting from 23 August 2018 with 333 categories of U.S. products including vehicle engines, vans, cars, trucks, and chemical.</p>
17 September 2018	18 September 2018
<ul style="list-style-type: none"> • The US announced to implement \$200 billion 301 tariffs at duty rate of 10% from September 24 2018 and tariffs will rise to 25% from 1 January 2019. • The US commented that, if China responds with additional tariffs, it will immediately pursue further tariffs on \$267 billion of Chinese imports. 	<p>China announced to implement tariffs on US\$60 billion worth imports at duty date of 5% and 10% effective from 24 September 2018.</p>

With both sides announcing the implementation of these new rounds of additional tariffs, it is expected this wave of bilateral tariffs will deepen the tension between the world's top two economies and will add more uncertainty over trade negotiations.

With the implementation of more additional tariffs, importers and exporters in additional sectors will be impacted. In light of this, companies are strongly recommended to take necessary actions to mitigate the impact of additional tariffs on a long term basis. For most goods, customs duties are levied on the basis of price and duty rate. Therefore, as the table below illustrates, there are four primary "levers" to determine the customs duty payable upon importation, which are: customs value, tariff classification, country of origin and duty relief and refund program. Companies may take steps to manage the 4 "levers" to mitigate the impact of additional tariff. By using these 4 "levers", companies will be able to manage duties owed within a more predictable range.



Deloitte's Global Trade Advisory specialists are part of a global network of professionals who can provide specialized assistance to companies in global trade matters. We can support with visibility derived through Deloitte's Global Trade Radar data analytics tool to identify the potential impact and develop the solution to the additional tariff to the businesses.

Authors:

Hong Kong
Sarah Chin

Partner
+852 2852 6440
sachin@deloitte.com.hk

Shanghai
Dolly Zhang

Partner
+86 21 6141 1113
dozhang@deloitte.com.cn

Hong Kong
Robert Olson

Senior Manager
+852 2531 1866
robolson@deloitte.com.hk

Shanghai
George Tao

Senior Consultant
+86 21 6141 1423
getao@deloitte.com.cn

If you have any questions, please contact:

Indirect Tax
National Leader

Hong Kong
Sarah Chin
Partner
+852 2852 6440
sachin@deloitte.com.hk

Customs & Global Trade
National Leader/Northern China

Beijing
Yi Zhou
Partner
+86 10 8520 7512
jchow@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



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