



## 税务快讯

### 中国宣布对原产于美国的汽车及零部件暂停加征关税 3 个月

2018 年 12 月 14 日，中国国务院关税税则委员会发布税委会公告 [2018]10 号，宣布自 2019 年 1 月 1 日起至 3 月 31 日对原产于美国的汽车及零部件暂停加征关税。该项举措是在二十国集团领导人布宜诺斯艾利斯峰会期间，中美两国就中美经贸问题达成的重要共识之一。

#### 公告背景及概况

自中美贸易摩擦以来，中国已对原产于美国的价值 1100 亿美元的进口商品实施加征关税，分别包括：

- 2018 年 7 月 6 日起对 340 亿美元进口商品加征关税；
- 2018 年 8 月 23 日起对 160 亿美元进口商品加征关税；
- 2018 年 9 月 24 日起对 600 亿美元进口商品加征关税。

原产于美国的汽车及零部件也在上述加征关税的清单之中，目前加征的关税税率根据不同商品分别为 25% 和 5%。

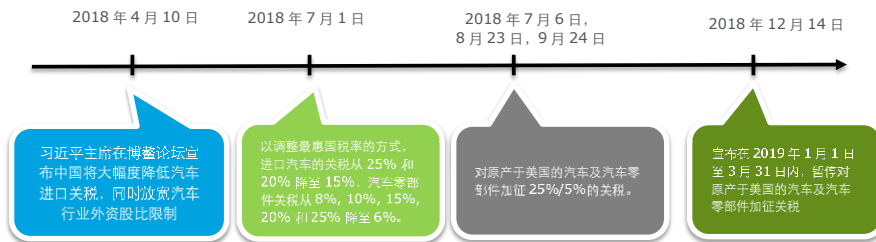
根据此次发布的公告，自 2019 年 1 月 1 日起，中国对原产于美国的汽车及零部件暂停加征关税 3 个月，这些商品共计涉及 211 个税目，涵盖了之前加征关税的绝大部分汽车及零部件产品税目。这些商品分为 3 个附件清单：

暂停加征关税清单	税目数量	对应的加征关税公告	原加征关税税率	原加征关税生效时间	暂停关税期间
暂停加征关税清单 1	28	税委会公告[2018]5 号	25%	2018 年 7 月 6 日	2019 年 1 月 1 日至 3 月 31 日
暂停加征关税清单 2	116	税委会公告[2018]7 号	25%	2018 年 8 月 23 日	
暂停加征关税清单 3	67	税委会公告[2018]8 号	5%	2018 年 9 月 24 日	

请点击链接（[暂停加征关税清单 1](#)，[暂停加征关税清单 2](#)，[暂停加征关税清单 3](#)）查看中文商品的完整清单。

基于二十国集团领导人布宜诺斯艾利斯峰会期间中美两国元首的晚餐会晤，中美双方就相互暂停加征新的关税以及继续开展双边贸易磋商达成共识。预期中美将在未来 90 天内开展平等互利的谈判以谋求在数月内取消相互加征的关税。

2018 年，中国对汽车的关税政策一直不断地有所调整。中国自 2018 年 7 月 1 日起降低了汽车及汽车零部件的关税，但是由于中美贸易摩擦，中国对原产于美国的汽车加征关税以反制美国对进口自中国的产品加征关税，这使得中国进口原产于美国汽车的关税又重新提高。以税目 8703.2130 的商品“小轿车”为例，2018 年 7 月 1 日的降税使得关税税率从 25% 降低到了 15%，而由于中美贸易摩擦加征 25% 的关税（8 月 23 日起），中国进口原产于美国的该税目下小轿车商品的关税又提高到了 40%。



由于关税金额会影响消费税和增值税的征税基础，暂停加征关税对原产美国的汽车进口的税收成本将会有显著的影响，进而影响其销售价格。从市场竞争的角度看，利用该暂停加征关税的窗口期，将有机会提高原产美国的进口汽车在汽车市场的价格竞争力。考虑到对汽车行业供应链管理的潜在影响，汽车及零部件的进口商、制造商以及其他汽车行业相关企业应当密切关注中美暂停加征关税的后续动态，提前梳理关税变化对于自身产品的适用性，评估新政影响以妥善因应：

- 原产于美国的汽车及零部件进口可能会在暂停关税的期间内有所增加。中国海关一般根据申报日期来确定适用的关税税率，考虑到目前暂停加征关税期间为 3 个月，2019 年 3 月 31 日之后自美进口的汽车及零部件的关税情况尚存在一些不确定性，进口商应在物流报关进度安排方面确保相关商品能充分享受有利待遇，并密切关注政策动态，就有关事项与主管海关及时沟通。
- 企业应当重新审视供应链的安排以优化成本和税务管理。建议企业在对进口价格从海关估价角度进行分析的基础上，复核转让定价政策及实施情况，跟踪和分析进口价格与利润率的变化可能带来的估价风险。在过去的几年中，汽车及零部件行业一直是海关后续稽查监管的重点，尤其是关联交易进口价格、特许权使用费、保修费以及其他非贸付汇等。对整车而言，进口价格需要在海关估价部门备案；企业实施定价政策调整时也需要对此加以充分考量。
- 企业应当确保达到合规要求以享受暂停加征关税的收益，这些合规要求包括很多方面，如准确申报进口产品归类，获得需要的进口证件等。建议企业复核全球进出口商品数据信息，包括复核向海关申报的商品信息以及商品归类的准确性；对各贸易流程和内部系统中商品信息的不恰当归类和归类不一致的情况进行清理；分析受影响的相关商品以及评估有关加征关税影响的业务。

- 中国海关已正式引入了预裁定制度并已有相关案例实践，企业可以向海关申请就商品归类、原产地、价格（包括保修费、特许权使用费、转让定价）等有关涉税事项作出具有约束力的预裁定。预裁定在全国范围内有效，通常有效期为 3 年。汽车行业进出口企业可以考虑利用海关预裁定以保证进出口操作的确定性。

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China | Tax & Business Advisory | Customs and Global Trade | 17 December 2018

[中文](#)



## Tax Newsflash

China will suspend, for a period of three months, the additional tariff imposed on cars and car parts originated from the United States

On 14 December 2018, China's Tariff Commission of the State Council (CTCSC) announced CTCSC Bulletin [2018] No. 10 which suspends, for a period of 90 days, the imposition of the additional tariff on cars and car parts originated from the United States. Bulletin 10 becomes effective from the 1 January 2019 to 31 March 2019. The suspension on the

additional tariff are based on one of the consensuses on Sino-U.S. economic and trade issues reached between China and U.S. during the 2018 Group 20 Summit in Buenos Aires.

## Highlights

In past months, due to the ongoing trade discussions between China and the U.S., China has imposed additional tariffs on a total USD110 billion worth of U.S. imports, including:-

- USD34 billion effective from 6 July 2018;
- USD16 billion effective from 23 August 2018; and
- USD60 billion effective from 24 September 2018.

The import cars and car parts originated from U.S. are also affected by the above additional tariff and subject to additional tariff at rate of 25% and 5%.

The announcement of CTCSC [2018] No. 10 suspends all the additional tariff on 211 HS codes listed in product lists, which actually covers almost all cars and car parts which were originally subject to additional tariff. The impacted products can be summarized in the below table:

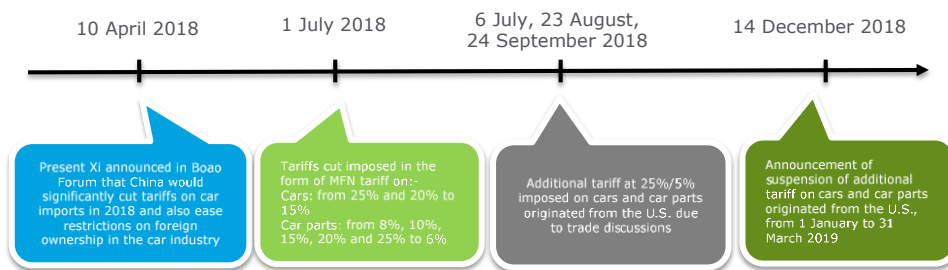
Suspension list	Number of HS code items	Corresponding previous announcement	Original additional tariff rate	Effective date of original additional tariff	Suspension period
Suspension List 1	28	CTCSC [2018] No.5	25%	6 July 2018	1 January to 31 March 2019
Suspension List 2	116	CTCSC [2018] No.7	25%	23 August 2018	
Suspension List 3	67	CTCSC [2018] No.8	5%	24 September 2018	

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

## Comments

Based on meeting between the two presidents on 1 December Group 20 summit in Buenos Aires, China and the U.S. have agreed to suspend the imposition of new tariffs and continue bilateral negotiations on trade. With the 90 days suspension, China and the U.S. are expected to advance negotiations in an equal and mutually beneficial manner with the aim of waiving all the additional tariffs imposed in recent months.

The China tariff policy on car imports has changed several times in 2018. Since 1 July 2018, China has cut its tariff on cars and car parts. Due to China-U.S. trade discussions, cars and car parts originated from the U.S. have been subject to additional tariff, which increased the import tariff for U.S.-originated cars. For example, the import tariff of "saloon cars" with HS code 8703.2130 decreased from 25% to 15% due to the tariff cut since 1 July 2018, and then increased to 40% due to 25% additional tariff of China-U.S. trade discussions effective from 23 August 2018.



As the dutiable base has a direct impact to consumption tax and VAT, the tax cost and sales price of cars originated from the U.S. may be significantly reduced. In addition, from the perspective of overall supply chain business competitiveness, the cost and supply chain management of overall automobile industry will also be potentially impacted. Car and car parts importers, manufacturers, and other companies involved in the automotive sector must closely monitor further development, clarify the applicable tariff to products, assess the impact of tariff suspension to conduct appropriate adjustment, including:-

- With the suspension of the additional tariff, an increased inflow of cars and car parts originated from the U.S. into China can be expected. China Customs generally applies tariff rate based on the date of declaration. Considering it is a 3-months tariff suspension, there are still some uncertainties for the tariff of cars and car parts after 31 March 2019. Therefore, it is crucial for the importers to ensure the import shipments are eligible for the tariff suspension from the logistics perspective. Also, companies are suggested to communicate with in-charge Customs closely for any issues in relation to the applicable tariff rate in the suspension period.
- Companies should review the arrangement alongside the supply chain in order to optimize cost and tax impact. We recommend companies to monitor and analyse the possible Customs valuation impact from the fluctuation of import price and relevant margin, and revisit the transfer pricing policy implementation where necessary. Over the past few years, the auto sector have been on the radar of China Customs especially for related party import prices, royalty, warranty and other non-trade payment. For completed car, the import price should be registered with Customs Valuation Division. These should all be taking into consideration before implementing the adjustment of pricing policy.
- Companies should ensure they satisfy compliance requirements and properly enjoy the tariff suspension benefit. The requirements cover various areas such as accurately declaring HS codes of import products, obtaining required import certificate or license. Companies are suggest to review the global database, including the product information for customs declaration, the HS code accuracy; clear the inappropriate classification and the inconsistency of product information in different trade process and different internal systems; analyze the relevant products influenced and assess the exposure due to tariff suspension.

- China Customs have introduced the advanced ruling mechanism, which allows companies to apply for a binding ruling on classification, origin and valuation matters (including warranty, royalty, transfer pricing). The ruling would be applicable national wide and usually valid for 3 years prospectively. Companies in the auto sector could consider utilizing this mechanism to secure more certainty for import/export operations.

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