



税务快讯

中国下调部分对美进口商品加征税率

2020年2月6日，国务院关税税则委员会（以下简称“税委会”）宣布，调整对原产于美国部分进口商品（第三批约750亿美元进口商品）的加征关税措施。自2020年2月14日起，2019年9月1日起已加征10%关税的商品，加征税率调整为5%；已加征5%关税的商品，加征税率调整为2.5%。

公告要点

上述调整以税委会公告[2020]1号的形式颁布，对《国务院关税税则委员会对于原产于美国的部分进口商品（第三批）加征关税的公告》（税委会公告[2019]4号）规定的加征税率进行调整。

2019年8月23日，中国对美国实施第三轮关税反制，发布了税委会公告[2019]4号，对原产于美国的约750亿美元商品分两批加征10%、5%关税，其中：

- 清单一商品的加征关税措施，已于2019年9月1日起实施；
- 清单二商品的加征关税措施，原定于2019年12月15日起实施，已宣布暂不征收。

此次税委会进一步调整关税反制措施，自2020年2月14日起，对税委会公告[2019]4号750亿美元清单一商品所涉及的加征税率减半，具体如下。

	涵盖商品举例	税则号列数量	01/09/2019起加征税率	14/02/2020起加征税率
第三批 750 亿美	第一部分 - 鲜鱼、冻鱼及其他食用动物产品，新鲜水果，冷冻蔬菜等	270	10%	5%
	第二部分 - 干香菇、干木耳、小麦淀粉、伏特加酒、牙膏、卫生	646	10%	5%

元商品	纸、大衣、围巾、剃刀、等离子彩色数字电视、粒子加速器等			
清单 1	第三部分 - 乳酪、种用马铃薯、干绿豆、红小豆、咖啡豆荚及咖啡豆皮，马铃薯细粉、粗粉及粉末等	64	5%	2.5%
	第四部分 - 牛、猪、鹅、鸭及其他家畜、兰花、康乃馨及其他植物，梨罐头、大理石、白水泥、熟石灰及其他矿物，烟花、爆竹、火柴、活性炭及其他化学产品等	737	5%	2.5%

除上述调整外，其他对美加征关税措施，继续按规定执行。

德勤评论

此次加征税率得益于中美双方经贸关系的缓和。2020年1月15日，中国和美国正式签署第一阶段经贸协议，为两国经贸关系的缓和奠定基础。

该协议涵盖了知识产权、技术转让、农业、金融服务以及外汇等方面。值得一提的是，协议同时提供了争端解决机制，允许申诉方采取其认为适当方式实施补救措施（参见[德勤税务快讯](#)获取更多信息）。

基于经贸谈判所取得的进展，中美两方各自采取了一系列降低关税的举措：

- 美国贸易代表办公室宣布暂停实施原计划于2019年12月15日起对4B清单中的自中国进口的商品加征15%的关税。
- 中国税委会发布[2019]7号公告，宣布推迟实施计划对750亿美元清单二中的自美进口商品加征5%、10%不等关税的措施，同时暂不实施对汽车及零部件恢复加征关税的措施。
- 2020年1月22日，美国贸易代表办公室宣布将301调查4A清单中的对自中国进口商品的加征关税税率从2020年2月14日起由15%下调为7.5%。
- 中国发布税委会公告[2020]1号同步调整有关措施。

其他对美加征关税措施继续按规定执行。税委会有关负责人表示下一步调整主要取决于中美经贸形势发展变化，中方希望与美方一道朝着最终取消全部加征关税的方向努力。

对美加征关税商品排除工作将按规定继续开展，此前已公布的排除措施继续有效。

德勤建议

相关企业应审视关税措施调整的影响并制定应对行动，同时从长远角度完善自身运营规划，建议措施包括但不限于：-

- 分析进口数据以评估加征关税措施调整的潜在影响；
- 申请关税排除，以及申请排除商品的关税退还；
- 检查复核供应链以及进口商品，确定由于加征关税下调带来的管理关税成本的机会；
- 进行战略渠道的复核以识别潜在受影响的商品的替代渠道；
- 复核商品归类的准确性；
- 寻求优化关税成本管理的可能性；
- 复核合同中使用的国际贸易术语以确认关税支付的责任方；
- 进行海关估价管理以了解加征关税的潜在影响；

- 管理针对有关贸易措施的合规活动，以及必要时考虑申请预裁定。

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Tax Newsflash

Tariffs reduced on certain US imports

On 6 February 2020, China's Tariff Committee of the State Council (CTCSC) announced that, effective 14 February 2020, tariffs on certain US-origin goods are reduced by 50% (Bulletin [2020] No. 1). Specifically, tariffs on 916 items dropped from 10% to 5% and tariffs on 801 items from 5% to 2.5%. The announcement comes following the Phase One agreement ([see Deloitte Tax Newsflash](#)) signed by China and the US on 15 January 2020, under which both countries agreed to suspend additional tariffs that were to take effect on 15 December 2019, a step toward alleviating the trade tensions between the two countries.

Highlights of Bulletin No. 1

On 23 August 2019, the CTCSC announced a third round of retaliatory tariffs imposing additional tariffs of 5% and 10% on USD 75 billion worth of imports. These additional tariffs were to be implemented in two phases: "List 1" from 1 September 2019 and "List 2" from 15 December 2019; however, the additional tariffs on List 2 have been suspended indefinitely.

The main goods covered under List 1 and the corresponding rates are summarized below:

Main goods covered	Number of affected HS code items	Additional duty rate between 1 September 2019 and 14 February 2020	Duty rate on or after 14 February 2020
Part 1 - Live fish, frozen fish, and other edible animal products, fresh fruit, frozen vegetables, etc.	270	10%	5%
Part 2 - Dried mushrooms, dried fungus, wheat starch, vodka, toothpaste, toilet paper, overcoats, silk scarves, razors, plasma color digital televisions, particle accelerators, etc.	646	10%	5%
Part 3 - Cheese, seed potatoes, dried mung beans, red beans, coffee husks and skins, meal, and powder of potatoes, etc.	64	5%	2.5%
Part 4 - Cattle, pigs, geese, ducks, and other live poultry; orchids, carnations, and other live plants; canned pears; marble, cement, lime, and other	737	5%	2.5%

minerals; fireworks, firecrackers, matches, activated charcoal, and other chemical products, etc.			
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Comments

The CTCSC has indicated that further reductions of the additional tariffs would depend on progress made in improving the core trade policy differences between the two countries.

Based on the new tariff reductions and any future tariff measures, affected companies should consider taking the following actions:

- Analyze import data, as well as customs valuations, to assess the potential impact of the trade/tariff measures;
- Where appropriate, apply for exclusion processes or refunds for the excluded products;
- Examine supply chains and imported products to ascertain whether there are any opportunities to manage costs due to the imposition or reduction of additional tariffs;
- Conduct strategic sourcing reviews to identify any potential alternative sources for obtaining the affected products;
- Examine the accuracy of tariff classifications and review possible reclassification of goods;
- Review international commercial contract terms to confirm responsibilities for customs duty payments; and
- Ensure compliance with the trade/tariff measures and apply for advance rulings, where appropriate.

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