



## 税务快讯

### 340 亿美元商品加征关税措施生效

美国东部时间 2018 年 7 月 6 日零时起，美国正式对价值约 340 亿美元的进口自中国商品（即美国于 2018 年 6 月 15 日公布加征关税的中国进口商品清单中的第一批商品）开征 25% 的额外关税。

作为对美国关税加征措施的回应，根据[相关的国务院关税税则委员会公告](#)（即税委会公告[2018]5 号，以下简称“5 号公告”），中国亦自北京时间 2018 年 7 月 6 日零时起对原产于美国的 545 项进口商品（即中国于 2018 年 6 月 16 日公布加征关税的美国进口商品清单中的第一批商品，价值约 340 亿美元）加征 25% 的关税。

此次加征关税的 545 项商品包括农产品、水产品、汽车等品类。根据 5 号公告，现行保税、减免税政策不变，此次加征的关税不予减免。

#### 德勤评论

在美国对 340 亿美元中国产品加征关税措施正式实施之后，中国商务部新闻发言人对该措施发表了谈话，认为美国此举违反了世贸规则，不仅波及全球更多企业和普通消费者，也不利于美国企业和人民利益。

商务部新闻发言人还表示，中方会坚定不移地为世界各国在华企业创造良好营商环境，还将持续评估有关企业所受影响，并将努力采取有效措施帮助企业。

随着中国对 545 项原产美国商品加征关税措施的正式实施，相关企业应关注关税税率的适用时点，以确保其适用税率的正确。这对于正在处理进口后续稽查的企业而言也尤为重要。

根据现行海关进出口货物征税管理办法（海关总署令第 124 号），一般情况下，进口货物应当适用海关接受该货物申报进口之日实施的税率。特殊情况总结如下表：

特殊情形	税率适用规则
进口货物到达前，经海关核准先行申报	适用装载该货物的运输工具申报进境之日实施的税率
进口转关运输货物	适用指运地海关接受该货物申报进口之日实施的税率
经海关批准实行集中申报的进口货物	适用每次货物进口时海关接受该货物申报之日实施的税率
因超过规定期限未申报而由海关依法变卖的进口货物	适用装载该货物的运输工具申报进境之日实施的税率
因纳税人违反规定需要追征税款的进口货物	适用违反规定的行为发生之日实施的税率；行为发生之日不能确定的，适用海关发现该行为之日实施的税率

需要注意的是，5号公告中提及的剩余114项商品（中国于2018年6月16日公布加征关税的美国进口商品清单中的第二批商品）的加征关税实施时间尚未公布。对于进口业务涉及这部分商品（包括化工产品、医疗器械和能源产品等）的企业，仍然有时间积极采取行动以进行妥善应对。

企业应尽早着手评估加征关税措施对自身业务的影响，在商业安排可行的情况下，采取相应行动：

- 重新审视与商业伙伴的安排，以优化其关税成本管理；
- 分析进口数据，以评估潜在影响；
- 考虑额外关税对成本的影响，制定新的定价策略；
- 审查商品归类和原产地声明的准确性；
- 从战略角度进行供应链审查，评估受影响商品的采购与供应替代方案；
- 从海关估价和商品归类、原产地角度分析业务调整的必要性和可行性；
- 考虑向政府申请将其产品免于包括在加征关税的商品清单之内；
- 提高进口报关单的申报质量，避免申报错误，以确保及时清关。

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作者：

香港

展佩佩

合伙人

+852 2852 6440

[sachin@deloitte.com.hk](mailto:sachin@deloitte.com.hk)

上海

张晓洁

合伙人

+86 21 6141 1113

[dozhang@deloitte.com.cn](mailto:dozhang@deloitte.com.cn)

香港

**Robert Olson**

高级经理

+852 2531 1866

[robolson@deloitte.com.hk](mailto:robolson@deloitte.com.hk)

上海

**谢宜君**

高级顾问

+86 21 2316 6753

[syxie@deloitte.com.cn](mailto:syxie@deloitte.com.cn)

如您有任何问题，请联系德勤团队：

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**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](mailto: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](mailto:jchow@deloitte.com.cn)

---

**华东区**

上海

**高立群**

合伙人

+86 21 6141 1053

[ligao@deloitte.com.cn](mailto:ligao@deloitte.com.cn)

**华南区**

广州

**张少玲**

合伙人

+86 20 2831 1212

[jazhang@deloitte.com.cn](mailto:jazhang@deloitte.com.cn)

---

**华西区**

重庆

**汤卫东**

合伙人

+86 23 8823 1208

[ftang@deloitte.com.cn](mailto:ftang@deloitte.com.cn)

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The MOC also indicated that the Chinese government will keep working to create a good business environment in China for enterprises from all over the world, continue to assess the impact on those enterprises affected and strive to take effective measures to help them.

With the China Tariff List 1 coming into force, companies should also pay attention to the timing of adopting the valid and applicable tariff rate to confirm that they have applied the correct tariffs. This is especially important for any companies which are dealing with post-import customs audits.

According to the prevailing rules of imposition of import duties (Order [2005] No. 124 of the General Administration of Customs), the controlling date for determining the valid and applicable tariff rate is generally the date when customs accepts the import declaration, special conditions are summarized as below:

<b>Situation</b>	<b>The timing of applicable tariff rate</b>
<b>Import declaration filed before the imported goods arrive (if approved)</b>	The date when an entry declaration is filed for the modes of transportation that carried the goods
<b>Import transshipment</b>	The date when the customs office at the place of designation accepts the declaration of transshipment goods
<b>Collective import declaration upon approval</b>	The date when the customs accepts the declaration for each import of such goods
<b>Imported goods auctioned by the customs according to the regulation</b>	The date when an entry declaration is filed for the modes of transportation that carried the goods
<b>Additional duty paid due to customs violation</b>	The date when the violation occurs; or the date when customs identifies the violation if the date when the violation occurs is unable to be determined

It is also worth noting that the effective date of the remaining 114 products mentioned in the Announcement No. 5 (i.e. "China Tariff List 2") has not yet been announced. For companies who import products listed in China Tariff List 2, including chemical products, medical devices and energy products, there is still time for them to take actions to manage the potential impact.

Companies should take steps to assess the impact on their business as soon as possible and, if commercially viable, take appropriate actions, such as:

- Revisiting arrangements with business partners in order to optimize their duty cost structure;
- Studying their import data to assess existing/potential impacts;

- Developing new pricing strategies by considering the impact of additional tariffs to the cost;
- Reviewing the accuracy of tariff classification and origin declaration;
- Strategic supply chain reviews to identify alternative source/supply of affected goods;
- Exploring customs value planning and tariff engineering;
- Considering filing a request for exclusion from the increased tariffs; and
- Improving the quality of import declaration and avoiding errors so that customs declarations can be accepted in a timely manner.

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. If you wish to receive a copy of the affected Harmonized Tariff codes, please contact us and we will be happy to send these to you.

Authors:

**Hong Kong**

**Sarah Chin**

Partner

+852 2852 6440

[sachin@deloitte.com.hk](mailto:sachin@deloitte.com.hk)

**Shanghai**

**Dolly Zhang**

Partner

+86 21 6141 1113

[dozhang@deloitte.com.cn](mailto:dozhang@deloitte.com.cn)

**Hong Kong**

**Robert Olson**

Senior Manager

+852 2531 1866

[robolson@deloitte.com.hk](mailto:robolson@deloitte.com.hk)

**Shanghai**

**Sylvia Xie**

Senior Consultant

+86 21 2316 6753

[syxie@deloitte.com.cn](mailto:syxie@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](mailto:sachin@deloitte.com.hk)

**Customs & Global Trade  
National Leader/Northern China**

**Beijing**

**Yi Zhou**

Partner

+86 10 8520 7512

[jchow@deloitte.com.cn](mailto:jchow@deloitte.com.cn)

**Eastern China**

**Shanghai**

**Liqun Gao**

Partner

+86 21 6141 1053

[ligao@deloitte.com.cn](mailto:ligao@deloitte.com.cn)

**Southern China**

**Guangzhou**

**Janet Zhang**

Partner

+86 20 2831 1212

[jazhang@deloitte.com.cn](mailto:jazhang@deloitte.com.cn)

**Western China**

**Chongqing**

**Frank Tang**

Partner

+86 23 8823 1208

[ftang@deloitte.com.cn](mailto:ftang@deloitte.com.cn)

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