



税务快讯

中国决定对美 600 亿美元商品加征关税

2018年8月3日，中国国务院关税税则委员会发布公告，决定对原产于美国的5,207个税目进口商品加征关税，加征关税税率为25%、20%、10%及5%四档，涉及自美进口贸易额约600亿美元。本次关税政策实施时间另行公布。

公告重点

国务院关税税则委员会的公告（税委会公告[2018]6号）表示，美国政府对2018年7月11日发布了从中国进口的约2,000亿美元商品加征关税的措施，并就该措施征求公众意见；8月2日，美方宣布拟对上述2,000亿美元商品加征的关税税率由10%提高到25%，导致中美双方贸易摩擦升级，损害中国国家利益和人民利益。

税委会公告[2018]6号加征关税的范围涵盖四大类商品：

主要涉及商品	涉及税目数量	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%
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%
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%

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%
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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。

根据公告，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

此轮加征关税公告是对特朗普政府最近表示将对价值 2,000 亿美元中国商品的加征关税税率从 10% 提高到 25% 的回应。中国商务部发言人表示，中方的差别化税率反制措施是理性和克制的，征税措施的实施日期将视美方行动而定，并保留继续出台其他反制措施的权利。

随着越来越多的美国商品涉及加征关税，预计中国海关对进口货物通关将实行严格的审核与查验。广大贸易商应主动评估确定相关措施将对自身经营带来哪些影响，关注单证合规与流程合规，并采取积极行动进行妥善应对。建议采取的行动包括但不限于：

- 复核原产地申报的准确性，评估通过供应链重构以调整原产地的可行性 - 随着贸易不确定性的增加，原产地安排及企业对其全球供应链的重新评估将成为热点。在评估过程中，建议企业考虑整体加工制造过程、合同协议和物流安排以及相关的自由贸易协定（FTA）。
- 涉及对美国商品加工的企业可评估使用加工贸易业务的可行性 - 根据公告，中国现行的保税和减免税政策仍然适用，但此次加征的关税不予减免。这意味着从事加工贸易等保税业务的企业在进口环节依然可以享受保税政策，但若保税内销涉及对美加征关税商品，则需考虑加征关税的影响。企业进行评估时应综合考虑加工贸易内销、保税材料盈亏等情况，以及本地加工是否对内销商品原产地产生影响。
- 从合规及商业角度审查合同与物流安排；对贸易过程中责任分配的协议做出妥善的调整，如国际贸易术语、合同条款、海关通关申报文件抬头等方面的调整。
- 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海关编码的准确性；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；识别加征关税对相关商品现实或潜在的影响，分析与评估有关加征关税影响的风险敞口。
- 重新审视目前使用的转让定价政策并持续监控供应链安排中的进口价格波动 - 在加征关税的影响下，一些公司可能会考虑调整进口价格以实现成本和收入目标、减少加征关税措施对其市场份额的影响。考虑到进口价格一直以来都是海关监管的重点领域，我们强烈建议企业对进口价格调整之前，审慎评估海关估价风险。此外，中国出口商还可以考虑运用“出口首次销售法则（First Sale for Export）”。
- 评估采用跨境电商这一新兴贸易方式开展进口贸易的可行性。近期，国务院批复同意在 22 个城市新设跨境电子商务综合试验区。根据目前政策，在限值以内进口的跨境电子商务零售进口商品，关税税率暂设为 0%，加征关税措施暂不适用。对于进口商品符合《跨境电子商

务零售进口商品清单》要求的公司，可以积极考虑是否采用跨境电商方式开展进口业务。

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China | Tax & Business Advisory | Customs and Global Trade | 7 August 2018

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Tax Newsflash

China's decision to impose tariffs on U.S. origin goods worth US\$60 billion

On 3 August 2018, the China Tariff Commission of the State Council decided to impose additional tariffs on 5,207 categories of products originating from the United States at four different rates (25%, 20%, 10% and 5%). The implementation date when the new tariffs will become effective will depend on the actions of the United States.

Highlight

The announcement (Announcement No. 6 in 2018) from the China Tariff Commission of the State Council referred to the measures undertaken by the U.S. Government, on 11 July 2018, where public opinion was sought on imposing additional import duty of US\$200 billion Chinese origin goods. Consequently, on 2 August 2018, the United States announced to consider increasing the proposed additional tariffs on US\$200 billion of Chinese products from 10% to 25%. China

considered a response to be necessary to defend its lawful rights and interests.

Announcement No. 6 increases tariffs on four groups of products covering a very wide range of goods.

Key goods covered	HS code items	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%
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%
List 3 - Corn starch, chicken breast, tomato sauce, textiles, wigs, sunglasses, treadmills, baby diapers, etc.	974	10%
List 4 - Digital mobile communication switches, seat belts, doors of motor vehicles, certain airplanes, syringes, stethoscope, dentures, vehicle seat equipment, etc.	662	5%

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

According to the announcement, the bonded and duty exemption policy remains applicable, and the additional tariffs cannot be exempted.

Comments

This round of additional tariffs announcement is a response to the Trump administration's recent threat to raise the proposed tariff rate on an additional US\$200 billion worth of Chinese goods to 25% from 10%. A spokesperson from China's Ministry of Commerce said the country's countermeasures at various rates are reasonable and that China will act according to the steps taken by the U.S. and reserves the right to consider other countermeasures.

The retaliation stands to further inflame tensions between the world's two largest economies and echoes China's response to the previous round of tariffs, which took effect last month.

With more and more products involved in additional duty, China customs tend to maintain a strict review and examination on customs clearance. Traders should actively identify how these trade measures affect their businesses, focus on documentary and procedure compliance and take

necessary actions to mitigate the impact of additional tariff, which includes but not limited to:

- Review the accuracy of origin declaration and assess the feasibility of origin planning by re-constructing the supply chain - With the increase of trade uncertainty, the origin planning and global supply chain re-assessment will become a hotspot. During the assessment, companies are suggested to consider overall manufacturing process, contractual and logistic procedure, relevant free trade agreements (FTAs).
- Evaluate utilizing processing trade relief (PTR) if the U.S. products will be processed in China - Companies engaged in PTR can still enjoy the duty suspension upon importation. But when the bonded goods are diverted into domestic market, the relevant goods may be subject to the additional tariff. When determining whether to utilize the PTR arrangement, consideration should be given to the impacts of domestic sales, bonded goods inventory shortage and overage, as well as whether the processing undertaken in China would impact the origin of products.
- Moreover, as the prevailing bonded and duty exemption policy is still applicable, companies involved in processing trade should analyze the origin of specific manufacturing product under the impact of additional duty.
- Examine the contractual and logistic arrangement from the perspective of legal or commercial risk; make necessary adjustment of responsibility agreement in the trade process, such as the changes to incoterms, contract terms, and title adjustment in trade and customs clearance declaration documents.
- 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; clarify the relevant products currently or potentially influenced by the additional duty; and analyze and assess the exposure due to additional tariff.
- Re-visit the transfer pricing policy currently used and keep monitoring the import price fluctuation in the supply chain arrangement - With the impact of additional tariff, some companies may consider adjusting the import price to maintain the cost & revenue target and mitigate the impact of additional tariff to their market share. Considering the customs valuation is always a focus area, it is strongly recommended to re-assess the customs valuation risk before applying any import price adjustment. In addition, Chinese exporters may consider leveraging the rule of "First Sale for Export"(FSFE).
- Evaluating the feasibility of importing goods (especially goods for personal consumption) under the Cross-Border E-Commerce (CBEC) regime - Recently China's

State Council approved to establish more CBEC Comprehensive Pilot Areas in 22 cities to promote the regime. Currently, qualified CBEC retail imports can enjoy 0% duty rate and the additional tariff on U.S. products is not applicable. The regime could be an option for companies which import goods qualifying for the CBEC regime.

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.

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