



税务快讯 中国拟对美征收额外关税

自美国总统特朗普上任以来，美国针对国际贸易问题频繁发起一系列调查（如反倾销反补贴调查等）以保护美国国内利益。2018年3月8日，美国宣布将对除来源于墨西哥和加拿大以外的进口钢铁和铝产品全面加征关税，税率分别为25%和10%。随即，美国商务部颁布了对上述关税申请免除的程序。

2018年3月22日，美国总统特朗普签署总统备忘录宣布依据“301调查”结果，将对至少600亿美元的中国进口商品征收关税，覆盖约1,300类商品，涉及多个产业，税率可高达25%，并将限制中国企业对美投资并购。上述针对中国的调查由美国贸易代表办公室从2017年起按照美国《1974贸易法案》发起，调查内容包括中国是否侵犯美国知识产权、强制美国进行技术转让等。

作为回应，2018年3月23日，中国商务部发布针对美国进口钢铁和铝产品232措施的中止减让产品清单并征求公众意见，拟对自美进口部分产品加征关税，以平衡因美国对进口钢铁和铝产品加征关税给中方利益造成的损失。该清单暂定包含7类、128个税项商品。第一部分共计5类120个税项，包括鲜水果、干果及坚果制品、葡萄酒、改性乙醇、花旗参、无缝钢管等产品，拟加征15%的关税，第二部分共2类8个税项，涉及猪肉及制品、回收铝等产品，拟加征25%的关税。



德勤评论

在贸易战气氛日渐浓厚、贸易保护主义政策纷起的背景下，企业全球贸易受到关税成本陡增的冲击，经营不确定性增加，尤其是此轮中美贸易措施中受到直接影响的行业。商品关税税率的大幅提高将筑起国家之间的关税壁垒，对企业开展进出口贸易带来消极影响。德勤建议，企业应当根据目前自身进出口货物物流的不同情况及时做出妥当应对，以将中美贸易摩擦升温带来的负面影响降到最低。

- 跨国企业应当多角度评估国际贸易形势与东道国贸易政策的变化对其全球供应链布局的影响程度，从公司发展战略、生产制造销售、物流运输、财务成本管理等视角全面审视供应链管理，针对性地制定出备用方案，对供应链模式进行必要的调整与重设。
- 在关税制裁正式实施之时，对于在途货物，考虑到当下愈发浓烈的贸易战气氛，中美双方的进出口清关将面临更加严厉的监管，尤其对涉及知识产权的部分产品可能会面临严查，进出口企业需要对此有所准备：提前准备好所需的资料，对货物通关过程中涉及的各环节单证与贸易的合规性做充分的复核，审慎应对可能面临的监管部门质疑。
- 在关税制裁正式实施之时，对于已制定合同计划尚未启运的进出口货物，企业应当加强自身内部控制与合规管理，动态掌握政治风险与合规风险对于自身进出口业务的影响，对全球贸易新形势下可能增加的进出口税务成本有清晰的认识。
- 对于未来的进出口贸易，企业在约定合同条款，尤其是贸易条款时需要商业谈判的内容进行必要的更新，以匹配税务成本波动加剧的贸易战背景下企业经营的需求。在货物进出口通关、合同定价、贸易风险承担与转移、税务处理等方面做出妥善安排。
- 海关进口价格和原产地是海关征收关税的重要因素。在美国针对中国产品加收关税的情况下，一方面，企业可以考虑合理适用美国海关现有的估价规则（比如首次销售出口规则等）降低货物在美国的进口完税价格，从而减轻在美国的关税负担；另一方面，企业也可以考虑相关商品生产线的海外转移计划，或者考虑在美投资设厂等方案，从而降低美国对原产中国商品征税措施的不利影响。

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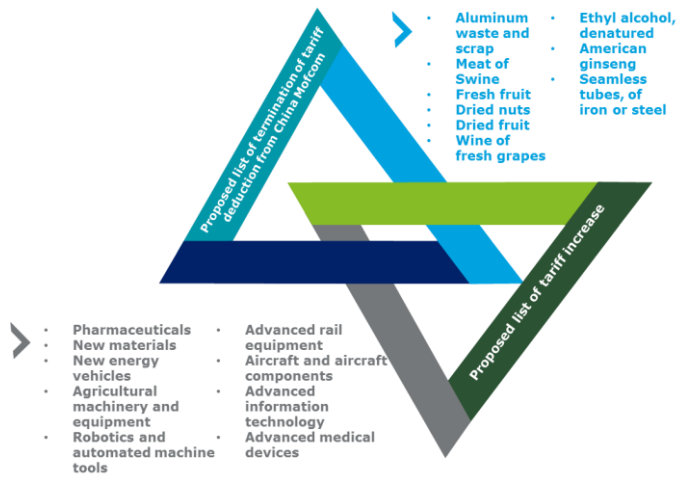
China to Consider Increasing Tariffs on U.S. Goods

Since U.S. President Trump took office, the United States has launched a series of exercises on international trade issues to protect U.S. domestic interests, including frequent anti-dumping countervailing investigations. On 8 March 2018, the United States announced to impose new tariffs on imported steel and aluminum products from all sources except Mexico and Canada, with tax rates of 25% and 10% respectively. Following that announcement, on 19 March 2018, the US Department of Commerce (DOC) published in the *Federal Register* the procedures for requesting exemptions from those tariffs.

In a related matter, in August 2017, President Trump had directed the United States Trade Representative (USTR) to investigate China's acts, policies, and practices related to technology transfers. On 22 March 2018, based on the USTR's report entitled Findings of the Investigation under Section 301 of the Trade Act of 1974, President Trump signed a new Presidential Memorandum instructing the USTR to publish a proposed list of tariff increases on products of Chinese origin, which is expected to affect imports of approximately 1,300 products. The tariff increase will target a large variety of products with tariff increase to be high as 25%. Also, there would be restrictions limiting investment in the US that is directed or facilitated by China in industries or technologies deemed important to the US.

In response, on 23 March 2018, China's Ministry of Commerce (MOFCOM) announced that China would consider terminating the tariff deduction of seven categories of products of US origin, to balance the losses of China companies resulting from the safeguard tariffs on steel and aluminum. The MOFCOM published a list of seven categories with 128 HS codes for public consultation. In the first part of the list, the tariff increase would be 15%, including five categories, such as fresh and dried fruit, dried nuts, wine of fresh grapes, denatured ethyl alcohol, American ginseng and seamless tubes of iron or steel, and 120 HS codes. In the second part of the list, the tariff increase would be 25%, including two categories,

meat of swine and aluminum waste and scrap, and 8 HS codes.



Comments

The imposition of these new tariffs create uncertainty and companies may suffer with higher trade costs from duty increases, especially the companies in those industries covered by the new tariffs announced by the US and China. Tariff increases will create barriers in terms of customs duty and will therefore have negative implications on import and export activities. It is suggested by Deloitte that companies analyze their global supply chain and consider the following actions to mitigate the risks caused by the US and China trade dispute.

- Multi-national companies should evaluate the trade impact on their global supply chain systemically based on the political risks and develop alternative supply chains to ensure the business continuity if there are more retaliation measures moving forward. For example, companies should examine supply chain management from the perspectives of business strategy, manufacturing and sales, logistics, and financial management.
- To enforce these new duties, China and US customs may impose strict measures to examine goods from the other country, especially those products with intellectual property. Importers and exporters should prepare customs documentation carefully and review the accuracy of the documentation before they are submitted to customs.
- For the goods that may have a higher duty rate due to the new regulations, companies should confirm their internal controls and monitor the policy risks and compliance risks dynamically. Also, companies should have a clear picture about the increase in duty cost and consider planning on adjusting their supply chain to lower the duty cost.
- Companies should review the business terms in international trade contracts and update if necessary. It is important for companies to be clear about the liability for customs duty payment. Besides reviewing business terms, companies should also consider adjustments in customs clearance, contract pricing, risk mitigation, and tax planning to minimize the risks imposed by this growing trade dispute.

- Customs valuation and origin are the two important factors in determining the customs duty. For China exporters, they could utilize the valuation rules in US Customs, such as First Sale for Export, to lower the customs value declared upon import into the US and thus reduce the duty paid. On the other hand, China exporters could transfer production lines from China to other countries with supply chain restructuring, or setup plants in the US. By doing so, the origin of the goods is not China and thus the negative impact of customs duty is mitigated.

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