



## 税务快讯

# 中国对原产于美国的 500 亿美元进口商品加征关税

2018 年 6 月 16 日，中国政府发布公告，决定对原产于美国的约 500 亿美元进口商品加征 25% 的关税。其中，对约 340 亿美元商品自 2018 年 7 月 6 日起实施加征关税，对其余商品加征关税的实施时间另行公布。

### 公告重点

美国政府于 6 月 15 日发布对中国进口商品加征关税的商品清单。为此国务院关税税则委员会于次日颁布《关于对原产于美国 500 亿美元进口商品加征关税的公告》（税委会公告[2018]5 号），公告认为美方的措施违反了世界贸易组织相关规则，有悖于中美双方磋商已达成的共识。

根据公告，中国将对原产于美国的 500 亿美元进口商品加征 25% 的关税，其中：

- 对农产品、汽车、水产品等 545 项商品，自 2018 年 7 月 6 日起实施加征关税（请点击[此处](#)查阅 545 项商品具体范围）；
- 对化工品、医疗设备、能源产品等 114 项商品，加征关税实施时间另行公告（请点击[此处](#)查阅 114 项商品具体范围）；
- 现行保税、减免税政策不变，此次加征的关税不予减免；
- 公告还说明了加征关税后有关进口税收的计算公式。

### 德勤评论

国务院关税税则委员会此次发布的公告是对美国于 6 月 15 日作出的“对中国进口的 500 亿美元包含重要工业技术的货物征收 25% 关税”这一举措的回应。根据官方政策解读，中国政府已经注意到美方关于如果中国采取报复措施将继续追加关税的声明；对此，中国将保留采取相应措

施的权利。中国商务部发言人也表示，中美此前磋商达成的所有经贸成果将同时失效。

随着中美贸易摩擦的进展，企业应该及时判断相关措施将带来哪些影响，并积极采取行动以进行妥善应对，相关建议措施包括但不限于：

- 复核当前的供应链和进出口产品，以确定如何管控贸易成本；
- 分析进口数据以评估潜在影响；
- 审核相关产品原产地和归类信息的准确性；
- 从海关角度分析业务调整的必要性和可行性；
- 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；
- 考虑向政府申请将产品免于包括在加征关税的商品清单之内。

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China | Tax & Business Advisory | Customs and Global Trade | 19 June 2018

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## Tax Newsflash

# China tariff measures in response to the decision of the United States to impose tariffs on \$50 billion of Chinese goods

On 16 June, the government of China announced that it decided to increase tariff rates by 25% on US\$50 billion worth of imports from the U.S. The additional 25% tariff on US\$34 billion U.S. imports will take effect from 6 July 2018, the effective date for the remaining U.S. imports will be announced later.

### Highlight

In an announcement released by the Tariff Committee of State Council (Announcement No. 5), the Chinese government pointed out that the U.S.' decision on 15 June to impose 25% tariff on US\$50 billion Chinese imports was a violation against the regulations of the World Trade Organization (WTO) and deeply contradicted the consensus reached between China and the U.S.

In return, China will increase tariff by 25% on 659 products of US origin. The details of the China's tariff increases were announced as follows;

- 545 products such as agriculture products, aquatic products and automotive will be imposed with an additional 25% tariff with effect from 6 July 2018.
- The additional 25% tariff will be imposed on 114 products, including chemical products, medical devices and energy products; however, the effective date for the new tariff will be announced later.
- Announcement No. 5 further stated that the current bonded and tax relief policy will remain unchanged, and the increased tariff cannot be reduced or exempted.
- Announcement No. 5 also provides detailed calculation of the increased tariff.

### Comment

China's announcement is a response to the U.S. statement on 15 June to "implement a 25 percent tariff on \$50 billion goods from China that contain industrially significant technologies".

According to the press release issued along with the announcement, the government of China has noticed the U.S. statement to pursue additional tariffs if China takes retaliatory measures; in this regard, China will retain the right to take corresponding measures.

China's Ministry of Commerce reiterated that all economic and trade outcomes of previous talks between China and the U.S. will not take effect.

Companies should actively identify how these safeguard measures affect their businesses and take actions to manage the potential impact, which include;

- Examining the current supply chains and imported products to determine what can be done to manage the costs;
- Studying the import data to assess potential impacts;
- Scrutinizing accuracy of origin declaration and tariff classifications;
- Exploring customs value planning and tariff engineering;
- Strategic supply chain reviews to identify alternative source/supply of affected goods; and
- Considering filing a request for exclusion from the increased tariffs.

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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