



## 税务快讯

### 中国宣布上调部分对美进口商品加征关税 试行对美加征关税商品排除工作

2019年5月13日，国务院关税税则委员会（简称“税委会”）发布公告（税委会公告[2019]3号），决定自2019年6月1日起，对已实施加征关税的600亿美元清单中部分美国商品提高加征关税税率。税委会同时宣布试行开展对美加征关税商品排除工作（税委会公告[2019]2号）。

#### 提高对美进口商品加征关税税率

美国政府日前决定自2019年5月10日起对从中国进口的2,000亿美元商品加征的关税税率由10%提高到25%。作为回应，中国政府宣布对《国务院关税税则委员会关于对原产于美国约600亿美元进口商品实施加征关税的公告》（税委会公告[2018]8号）中部分商品，自2019年6月1日起提高加征关税税率。

上述600亿美元清单美国商品已经从2018年9月24日起被加征5%或10%的关税。根据此次发布的税委会公告[2019]3号，清单内商品将于2019年6月1日开始分别实施25%、20%、10%和5%的加征关税，部分商品（如已暂停或停止加征关税的商品）除外。

主要涉及商品	涉及税目数量	2018/09/24起加征关税税率	2019/06/01起加征关税税率
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	10%	25%
部分化学品、牙膏、牙线、漱口剂、纸类、字典、百科全书、厨	1,078	10%	20%

具、巨型及大中型计算机、联合收割机、牙刷、圆珠笔、铅笔等			
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	5%	<b>10%</b>
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%	<b>5%</b>

\*其中汽车及零部件等已暂停加征关税

## 试行加征关税排除办法

**申请主体** 申请排除商品的利益相关方，包括从事相关商品进口、生产或使用的在华企业或其行业协（商）会

<b>可申请排除的范围</b>	<p>第一批（500 亿美元清单）：《对美加征关税商品清单一》（税委会公告[2018]5 号）与《对美加征关税商品清单二》（税委会公告[2018]7 号）中所列商品；</p> <p>第二批（600 亿美元清单）：税委会公告[2018]6 号所附的附件 1-4 商品。</p> <p><i>注：以上两批商品不包括汽车及零部件等已停止或已暂停加征关税的商品</i></p>
<b>申请方式和时间</b>	<p>在线申请网址：<a href="http://gszx.mof.gov.cn">http://gszx.mof.gov.cn</a></p> <p>第一批（500 亿美元清单）：自 2019 年 6 月 3 日起接受申请，2019 年 7 月 5 日截止</p> <p>第二批（600 亿美元清单）：自 2019 年 9 月 2 日起接受申请，2019 年 10 月 18 日截止</p>
<b>申请填报要求</b>	<p>每个税则税目商品分别填报一份表格</p> <p>应以事实和数据说明以下三方面申请理由：</p> <ul style="list-style-type: none"> <li>• 寻求商品替代来源面临的困难；</li> <li>• 加征关税对申请主体造成严重经济损失；</li> <li>• 加征关税对相关行业造成重大负面结构性影响（包括对行业发展、技术进步、就业、环境保护等方面的影响）或带来严重社会后果</li> </ul>
<b>排除清单的公布</b>	<p>对排除清单内商品：</p> <ul style="list-style-type: none"> <li>• 自排除清单实施之日起一年内，不再加征中国为反制美 301 措施所加征的关税；</li> <li>• 具备退还税款条件的，对已加征的关税税款予以退还；</li> <li>• 相关进口企业应自排除清单公布之日起 6 个月内按规定向海关申请办理</li> </ul> <p>对排除清单公布前已经停止或已暂停加征关税的商品，已加征关税不予退还</p>

## 评论

2018年，中国已经分别对原产于美国的500亿美元和600亿美元进口商品加征关税。中美贸易磋商期间，中国暂停了对清单内部分原产于美国的汽车及零部件加征关税。

近期随着中美经贸磋商的进行，双方重新开始宣布提高关税。值得注意的是，此次中国并未第一时间开展反制措施，而是将对美商品加征关税正式实施时间推迟到了6月1日，为进口企业提供了一定的缓冲期。此外，中国政府也开始试行对美加征关税商品排除程序，这标志着中国在采取应对措施的同时，也在考虑如何减轻提高关税对国内经济的负面影响，保护国内消费者和企业利益。

随着中美贸易磋商的进展，建议进出口相关企业重新评估加征关税税率提高对企业的后续影响，在综合评估的基础上确定是否需要调整其供应链安排。

此外，对于加征关税的利益相关方，应充分合理运用政策，积极考虑加征关税排除的可行性。考虑到加征关税排除申请时间较短，申请材料要求较高，建议相关企业尽早开展以下工作：

- 梳理企业经营状况，定量评估加征关税对企业的影响规模；
- 搜集相关证明材料，从办法要求的角度分析加征关税对公司产生的负面影响；
- 如可行，积极联络相关行业协会，反映合理诉求和加征关税产生的行业性风险。

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## Tax Newsflash

### China's announcements to raise tariffs on USD60 billion worth of U.S. imports and introduce a trial for exclusions

On 13 May 2019, China's Tariff Committee of China's State Council (CTCSC) announced the rise in tariffs on certain U.S. imports from 1 June 2019. This latest round of tariff increase affects about US\$60 billion of goods. CTCSC also announced, on a trial basis, an exclusion process although further details are due to be released.

#### Imposition of additional tariffs

In response to the U.S. Administration's implementation, on 10 May 2019, to raise tariffs on US\$200 billion worth of Chinese imports from 10% to 25%, China will raise tariffs on part of US\$60 billion worth of U.S. products starting from 1 June 2019 (CTCSC Announcement [2019] No. 3).

The list of the U.S. products affected has already been subject to an additional tariff at 5% or 10% since 24 September 2018. According to the latest CTCSC announcement, some products' additional duty rates will increase to 10%, 20% and 25% respectively.

Key goods covered	HS code items	Additional tariff rate (2018/09/24-2019/05/31)	Additional tariff rate (from 2019/06/01)
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	10%	<b>25%</b>
Certain chemicals, toothpaste, dental floss, mouthwash, paper, dictionaries, encyclopaedias, cookers, large and medium sized computers, combine harvesters, toothbrushes, ballpoint pens, pencils, etc.	1,078	10%	<b>20%</b>
Corn starch, chicken breast, tomato sauce, textiles, wigs, sunglasses, treadmills, baby diapers, etc.	974	5%	<b>10%</b>

Digital mobile communication switches, seat belts, doors of motor vehicles, certain airplanes, syringes, stethoscope, dentures, vehicle seat equipment, etc.*	662	5%	<b>5%</b>
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\* Some cars and car parts are on the list of the goods subject to the 5% additional tariff; however, the imposition of 5% additional tariff on these goods has been suspended from 1 January 2019.

## China's exclusion process

CTCSC also announced a trial to exclude certain products from additional tariff list. Upon application and review, certain products can be excluded from the scope of additional tariffs on U.S. imports. Certain procedures for the application were explained as below.

**Applicants** Stakeholders of the relevant products, such as enterprises in China or their industries/ business associations engaged in the importation, production or usage of the products

<b>Scope</b>	<p>Applicants may apply for exclusion of the relevant goods from the following two batches of lists of goods subject to additional tariffs:</p> <p>1<sup>st</sup> Batch - Tariff list 1 of CTCSC Announcement [2018] No. 5 and Tariff list 2 of CTCSC Announcement [2018] No. 7;  2<sup>nd</sup> Batch- Lists in Attachment 1 to 4 of CTCSC Announcement [2018] No. 6.</p> <p>If the relevant goods for which the imposition of additional tariffs has been stopped or suspended, no exclusion will be applied.</p>
<b>Online application website</b>	<a href="http://gszx.mof.gov.cn">http://gszx.mof.gov.cn</a>
<b>Application period</b>	<p>Applicants can submit exclusion applications in the following periods:</p> <p>1<sup>st</sup> Batch: 3 June to 5 July 2019;  2<sup>nd</sup> Batch: 2 September to 18 October 2019</p>
<b>Application requirements</b>	<p>An applicant must file an application form for each HS code (8 digits) item for which it applies for exclusion.</p> <p>Facts and data must be provided to justify the exclusions with respect to the following aspects:</p> <ul style="list-style-type: none"> <li>• Difficulties in identifying alternative sources of products;</li> <li>• Serious economic damage to the applicant caused by the additional tariffs; and</li> <li>• Major negative structural impacts on related industries (including impacts on industry development, technological progress, employment, environmental protection) or serious social consequences caused by the additional tariff.</li> </ul>

## Effects

For goods approved to be excluded from the list of U.S. goods subject to the additional tariffs:

- starting from the date when the exclusion comes into effect, the retaliation tariffs on U.S. imports against U.S. Section 301 measures will not be applicable for one year;
- if qualified, the retaliation tariffs already imposed and collected, can be refunded; the refund must be applied within six months from the date when the exclusion is announced

No such refund is allowed for goods for which the imposition of additional tariff has been stopped or suspended before the exclusion list is announced.

## Comments

In 2018, in responding to U.S. Section 301 measures, China imposed additional tariffs under a total US\$110 billion of U.S. goods in three rounds of exercise. However, during the trade talk, China suspended the tariffs on cars and car parts from U.S. starting 1 January 2019.

A 90 day truce period was imposed whilst both sides went back to the negotiating table and no new tariff increased were formally announced. However, in recent days, the situation of the negotiation changed and both sides have returned to announcements on tariff increases but, this time, there are some differences. To start, the commencement date for the new China tariffs is only effective on 1 June 2019, allowing companies some time to prepare for the new rates. China also announced an exclusion process, a sign that whilst China has to take countermeasures, it is also considering ways to mitigate the negative impact of the increased tariffs on domestic economy and to protect the domestic consumers and enterprises.

With the increasing impacts of trade measures, enterprises should re-assess the ongoing impacts of the increasing tariff rates. A comprehensive cost and benefit analysis is recommended, to determine whether the enterprise needs to consider supply chain re-arrangements.

Furthermore, those importers that may meet the requirements for exclusion of its imported products are advised to take the initiative to seek for possibility of exclusion. Considering the short application period and the requirements of application materials, enterprises are suggested to

- Sort out the business situations of the enterprises, and evaluate the impact of the additional tariffs on enterprises on a numerical basis;
- Collect valid supporting documents and explain the negative impact of additional tariffs;
- If necessary, approach the industry associations, voice the reasonable demands and reflect industry issues caused by additional 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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