



税务快讯

中国宣布第一批对美加征关税商品 第一次排除清单

国务院关税税则委员会（“税委会”）于9月初颁布公告（[税委会公告\[2019\]6号](#)），公布了针对第一批对美加征关税的500亿美元商品的第一次排除清单。此次被排除的商品分两个清单实施排除措施。

| | 排除商品 | 排除措施 | |
|-----|--|---------------------------|--------------------------|
| | | 不再加征 301 反制关税 | 已征关税退还 |
| 清单一 | 12项 ：虾苗、紫苜蓿、鱼粉等；润滑剂、润滑脂、润滑油等；抗癌原料药、医用直线加速器等 | 2019/09/17- 2020/09/16 | 自2019/09/11起6个月内可向海关申请退税 |
| 清单二 | 4项 ：饲料用乳清、脱模剂、润滑油基础油等 | | 不予退还 |

德勤观察

- 排除审核标准主要有三条：寻求商品替代来源困难、对申请主体造成严重紧急损害、对相关行业造成重大负面结构性影响或带来严重后果。

首次排除清单内的16项商品主要包含部分农产品农药原料、工业原料、医用工业原料和设备等品类，属于民生类商品，且难以从美国之外的市场获得替代，符合前述的排除标准。

- 首次排除清单的 16 项排除商品中，有 8 项按 8 位税目项下的全税目商品进行排除。剩余 8 项仅排除 8 位税目项下的部分税目商品，执行时以“商品名称”为准；其中列入清单二的 4 项商品为执行此次排除措施而拆分为 10 位海关商品编号，不实施关税退还的措施。
- 根据海关发布的解读，首次排除清单所列商品自 2019 年 9 月 17 日至 2020 年 9 月 16 日的一年内，不再加征中国为反制美 301 措施所加征的关税，即不再加征自 2018 年 7 月 6 日以来实施的全部对美加征关税。因此，虽然排除清单上的部分税则号列（例如 1214.9000、2934.9990、9022.1400，涉及紫苜蓿、部分抗癌原料药及医用直线加速器等商品）已出现在第三批对美加征关税的 750 亿美元商品清单中，但在前述期间内也不再被加征第三批商品的 5%/10% 的关税。

德勤建议

迄今为止，为反制美 301 措施，中国已经相应颁布了三批加征关税的商品清单。其中，第三批加征关税的 750 亿美元商品的税则号列有相当一部分和前两批加征关税的商品清单重叠。进口商的关税成本可能因此大幅增加。

| | 涉及美国商品 | 实施日期 | 加征税率 |
|------------------------|---------|---------------------------|----------------------|
| 第一批商品 税委会公告[2018]5号 | 500 亿美元 | 2018/07/06, 2018/08/23 | 25% |
| 第二批商品 税委会公告[2018]6号 | 600 亿美元 | 2018/09/24 | 5%, 10%, 20%, 25% |
| 第三批商品 税委会公告[2019]4号 | 750 亿美元 | 2019/09/01, 2019/12/15 | 5%, 10% |

可以预见，未来中国税委会将继续开展对美加征关税商品的排除工作，适时公布后续批次排除清单。相关企业应对此予以关注。

同时，作为一项行之有效的措施，企业应积极把握时机，考虑是否进行相关商品的排除申请，并跟进排除商品动态以及及时办理退税事宜：

- 对已公布的排除清单商品，及时适用排除措施** - 值得关注的是，排除措施不仅仅适用于申请对该商品进行排除的企业，也将同时惠及该商品的所有进口方。涉及退税的，应确保在清单公布之日起 6 个月内按规定向海关申请办理。
- 积极进行第二批商品的排除申请** - 第二批对美加征关税的 600 亿美元商品自 2019 年 9 月 2 日起接受排除申请，截止日期为 2019 年 10 月 18 日。与第一批加征关税商品项目相比，第二批加征关税商品涉及税号、商品、行业众多。受加征关税影响的企业应把握时机，积极参与排除申请。
- 提前准备第三批商品的排除申请** - 可以预期的是，针对第三批对美加征关税商品排除的具体工作安排也将会很快公布。第三批对美加征关税商品清单的范围覆盖面更广，建议相关进口企业参考前两批商品的排除申请要求，提前准备第三批商品的排除申请资料，以便于及时提交。

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Tax Newsflash

First batch of tariff exclusion lists released

On 11 September 2019, China's Tariff Commission of the State Council (CTCSC) released the first batch of exclusion lists on additional tariffs on US-origin goods. The additional tariffs will be suspended for goods on these exclusion lists (of which there are 16 eight-digit HS codes) from 17 September 2019 through 16 September 2020.

Background

To date, the CTCSC has released three lists of US-origin goods subject to additional tariffs:

| | Import amount of US-origin goods involved | Date of implementation | Additional tariff rate(s) |
|---------------|---|---------------------------------------|---------------------------|
| List 1 | USD 50 billion | 6 July 2018; 23 August 2018 | 25% |
| List 2 | USD 60 billion | 24 September 2018 | 5%, 10%, 20%, 25% |
| List 3 | USD 75 billion | 1 September 2019; 15 December 2019 | 5%, 10% |

The CTCSC announced a trial process in May 2019 to accept applications to exclude certain goods from the additional tariffs. For goods on List 1, the exclusion application process

was open to applicants for the period from 3 June 2019 through 5 July 2019.

According to CTCSC guidance, goods to be excluded must satisfy one of the following conditions:

- There is no alternative source of the goods available from non-US countries/regions or domestic manufacturers;
- The imposition of additional tariffs would cause severe economic damages to the applicant; or
- The imposition of additional tariffs would have significant negative impacts on associated industries.

Exclusion lists

The first batch consists of two exclusion lists for the goods on List 1:

| | | Exclusion measures | |
|---------------|---|--|--|
| | | Suspension of additional tariffs | Refund of additional tariffs collected |
| List A | 12 eight-digit HS codes: Shrimp seedlings, lucerne (alfalfa), fish meal, lubricating grease, lubricating oils, certain anticancer drugs, linear accelerators for medical use, etc. | From 17 September 2019 through 16 September 2020 | Refund is available only if applied for within a six-month period from 11 September 2019 |
| List B | 4 eight-digit HS codes: Whey for fodder use, mold release preparations, basic oils for lubricating oils, etc. | | No refund is allowed |

- The goods in the first batch of exclusion lists are closely related to the health of the population (e.g. anti-cancer drugs) and development of certain industries. It is difficult to identify alternative sources of supply for these goods other than those from the US.
- Among the 16 eight-digit HS codes on the exclusion lists:
 - There are eight codes for which all the goods under the code are eligible for the exclusion.
 - For the remaining eight codes, only some of the goods are eligible for the exclusion; therefore, even if the goods were classified under the code, customs officials must review further the goods' names and descriptions to determine whether an exclusion could be granted.
 - For the four codes on List B, no refund is allowed for additional tariffs collected; customs officials have assigned 10-digit codes for these goods to specifically identify them for customs classification purposes in the future.

- There are several excluded items that appear on both List 1 and List 3. For the one-year tariff suspension period (i.e. 17 September 2019 through 16 September 2020), both the 25% tariff for List 1 and the 5%/10% tariff for List 3 will be suspended for these items.

Comments

The exclusion measures are introduced to help limit the negative impact to domestic industries from the additional tariffs on US imports. It is expected that China will release more batches of exclusion lists in due course. It also note that qualified importers benefit from the exclusion lists and should, within six months from the date of announcement of the exclusion lists, apply for a refund of additional tariffs that have been collected.

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