



税务快讯

中美第一阶段经贸协议尘埃落定 ——合则两利 双向受益

美国东部时间 1 月 15 日，中国和美国正式签署第一阶段经贸协议（“协议”），为 2020 年中美两国经贸关系的缓和奠定基础。协议的签署意味着两国经贸摩擦将实现阶段性“休战”，向最终解决问题的方向迈出坚实的一步。

协议内容概要

协议内容分别在加强知识产权保护、完善技术转让方面的制度、增加中美农业合作、扩大金融服务开放，以及汇率、关税等问题上达成一致，尤其是关税退坡问题上，美方承诺取消部分对华产品加征关税。其中：

- 在加强知识产权保护方面，双方就商业秘密保护、与药品相关的知识产权问题、专利纠纷及有效期延长、地理标志、打击电子商务平台侵权、打击盗版和假冒产品的生产和出口、打击商标恶意注册，以及加强知识产权司法执行和程序等方面达成共识。
- 在技术转让方面，双方约定加强在技术转让问题上的相互信任与合作，共同强调：各方企业可以有效进入对方市场，并且进行公开、自由的运营；技术转让和技术许可按照市场原则自愿进行，政府不支持、指导自然人或者企业开展扭曲竞争的，以获取技术为目的的对外投资。
- 在粮食和农产品贸易方面，双方将加强农业合作，扩大贸易规模。协议提出，中方将按照加入世贸组织承诺，完善小麦、玉米、大米关税配额管理措施，同时增加对美国乳品、牛肉、大豆、水产品、水果、饲料、宠物食品等农产品进口，今后两年平均进口规模为 400 亿美元。

- 在金融服务领域方面，中美双方将在银行、信用评级、电子支付、资产管理、证券、保险等领域提供公平、有效、非歧视的市场准入待遇，申明对于相关企业给予非歧视性待遇。此外，根据协议，中国将在 2020 年 4 月 1 日之前取消证券、基金管理、期货及保险行业的外资限制。

双边经贸重点

如此前所报道，随着协议的签署，美方实现对华加征关税由升到降的转折，利于国内企业出口。涉及 3,000 亿美元的原产于中国商品在美加征关税被降低税率或暂停：

原加征日期	原加征关税税率	新加征关税税率
2019 年 9 月 1 日	15%	7.5%
2019 年 12 月 15 日	15%	0%（即暂停加征）

在贸易规模方面，协议提出，中方将扩大自美农产品、能源产品、工业制成品，以及服务的进口，未来两年的进口规模将在 2017 年基数上增加不少于 2,000 亿美元。具体如下：

美国对华出口两年内增加额（2017 年为基数）
（单位：亿美元）

	2020 年增加额	2021 年增加额	总计
制成品	329	448	777
农产品	125	195	320
能源产品	185	339	524
服务	128	251	379
总计	767	1,233	2,000

另外可以预见，近期中国海关将与美国不同部门开展进一步合作，以保证进出口产品的安全性和可执行性。如：与美国食品药品监督管理局将启动关于乳品的双边技术讨论，以完善两国乳品贸易结构，并重启中美水产品技术工作组技术磋商，以保证进出口水产品符合相关要求；与美国农业部将共同确定电子和自动化系统的技术要求，并实施该系统，以提升进出口肉禽类产品的可靠性。

观察与建议

经过近两年的艰苦谈判，此次中美双方达成的第一阶段经贸协议，将有效地稳定市场预期，体现出阶段性的互利共赢。在符合各方利益的同时，也符合中国全方位扩大开放的大格局。在世界经济下行压力增大、全球投资放缓的情况下，第一阶段协议的达成将为全球经济注入新动力。

建议相关企业积极了解中美经贸协议文本的有关内容，重新审视协议中包括关税措施调整、农产品进口等条款对自身的影响。企业在做好短期应对的同时，仍应对中美经贸磋商的长期性、复杂性有所准备，从长远角度完善自身运营规划。

- 对于涉及关税清单商品的企业，建议密切关注中美经贸协议文本签订等后续程序，及时调整经营决策方案，利用暂停关税窗口期间合理安排供应链和报关进度。

- 对于从事农产品生产的企业，由于今后中国对美国包括猪肉、禽类、小麦、玉米等农产品的进口量将会有一定幅度地上升，这些企业应充分做好备选方案以应对上述变化对自身经营的影响。同时，对于从事特定产业的中国出口企业，建议关注美方在协议下有关解除进口限制和水产品自动扣留制度的措施，重新评估出口商品的利好影响。
- 经贸协议强调双方在技术问题上的相互信任与合作，双方不应通过行政管理和行政许可要求进行强制技术转让，为双方的企业发展创造了充分尊重知识价值、鼓励创新的环境。建议企业切实关注相关内容，采取相应措施增强技术核心竞争力，以更好地应对复杂多变的贸易形势。
- 中美双方还在协议中承诺加大知识产权保护力度、扩大金融服务领域开放。这些措施为双方企业发展创造了更加公平的竞争环境，将推动更多的企业进入市场。在此，我们建议有关企业抓住机遇，合理规划发展目标，重新评估并制定更充分竞争市场环境下的发展方案。
- 从海关合规角度来看，此次第一阶段协议涉及了较多行业细节，除关税措施外，企业在进出口贸易活动中还需关注各种非关税贸易措施的影响，如进出口商品的技术标准要求、知识产权保护措施、出口管制措施的限制等。企业应积极考虑实施针对非关税贸易措施的系统化管理，以有效协助企业为应对中美经贸关系的不确定性做好准备。

作者：

北京

周翊

合伙人

+86 10 8520 7512

jchow@deloitte.com.cn

北京

杨明晗

资深海关顾问

+86 10 8512 5264

duyang@deloitte.com.cn

天津

赵亮

资深海关顾问

+86 22 2320 6913

lzhao@deloitte.com.cn

如您有任何问题，请联系德勤团队：

间接税服务

全国领导人

香港

展佩佩

合伙人

+852 2852 6440

sachin@deloitte.com.hk

海关与全球贸易服务

全国与华北区领导人

北京

周翊

合伙人

+86 10 8520 7512

jchow@deloitte.com.cn

华东区

上海

高立群

合伙人

+86 21 6141 1053

ligao@deloitte.com.cn

华南区

广州

张少玲

合伙人

+86 20 2831 1212

jazhang@deloitte.com.cn

华西区

重庆

汤卫东

合伙人

+86 23 8823 1208

ftang@deloitte.com.cn



Deloitte (“德勤”)泛指一家或多家德勤有限公司, 以及其全球成员所网络和它们的关联机构。德勤有限公司(又称“德勤全球”)及其每一家成员所和它们的关联机构均为具有独立法律地位的法律实体。德勤有限公司并不向客户提供服务。请参阅 www.deloitte.com/cn/about 了解更多信息。

德勤亚太有限公司(即一家担保有限公司)是德勤有限公司的成员所。德勤亚太有限公司的每一名成员及其关联机构均为具有独立法律地位的法律实体, 在亚太地区超过 100 座城市提供专业服务, 包括奥克兰、曼谷、北京、河内、香港、雅加达、吉隆坡、马尼拉、墨尔本、大阪、上海、新加坡、悉尼、台北和东京。

隐私

感谢您对德勤中国服务的关注。德勤中国希望可以继续使用您的个人资料(特别是姓名及联系信息), 以向您发送市场和政策最新动态, 以及由德勤中国举办、赞助或宣传之研讨会及其他活动的邀请函。如您日后不希望收到由德勤中国发出的信息, 请回复电邮并在邮件主题栏中填上“Unsubscribe”。

如欲更新您的个人资料, 请[点击](#)此处。

德勤于 1917 年在上海设立办事处, 德勤品牌由此进入中国。如今, 德勤中国为中国本地和在华的跨国及高增长企业客户提供全面的审计及鉴证、管理咨询、财务咨询、风险咨询和税务服务。德勤中国持续致力为中国会计准则、税务制度及专业人才培养作出重要贡献。德勤中国是一家中国本土成立的专业服务机构, 由德勤中国的合伙人所拥有。敬请访问 www2.deloitte.com/cn/zh/social-media, 通过我们的社交媒体平台, 了解德勤在中国市场成就非凡的更多信息。

本通信中所含内容乃一般性信息, 任何德勤有限公司、其成员所或它们的关联机构(统称为“德勤网络”)并不因此构成提供任何专业建议或服务。在作出任何可能影响您的财务或业务的决策或采取任何相关行动前, 您应咨询合资格的专业顾问。任何德勤网络内的机构均不对任何方因使用本通信而导致的任何损失承担责任。

© 2020_德勤 • 关黄陈方会计师事务所(香港)、德勤 • 关黄陈方会计师事务所(澳门)、德勤华永会计师事务所(特殊普通合伙)(中国大陆)版权所有 保留一切权利。

如您日后不希望收到关于该话题的信息, 请回复电邮并在邮件主题栏中填上“取消订阅”。



Tax Newsflash

Phase One trade agreement signed

On 15 January 2020, China and the US signed the Phase One trade agreement where both countries agreed to suspend additional tariffs that were to take effect on 15 December 2019. The signing of the agreement is a step toward alleviating the trade tensions between the two countries.

Highlights

With respect to intellectual property (IP), the governments agreed on terms in relation to the protection of trade secrets, confidential business information, and pharmaceutical-related IP; resolution of patent disputes and effective extension of patent terms; management of geographical indications; prevention of infringements on e-commerce platforms, and the manufacture and export of pirated and counterfeit goods; actions against bad-faith trademark registrations; and strengthening of bilateral cooperation on the protection of IP.

The governments also agreed to strengthen mutual trust and cooperation in relation to technology transfers. The agreement provides that businesses must be able to operate openly and freely in each other's jurisdiction, and any transfer or licensing of technology must be based on market terms that are voluntary and reflect mutual agreement. The governments oppose any foreign investment activities aimed at acquiring technology that may cause market distortion.

China and the US also will enhance cooperation on issues affecting agricultural trade. China will enhance its management of tariff rate quotas for wheat, rice, and corn in accordance with its WTO commitments, and increase imports of US agricultural products such as dairy products, beef, soybeans, aquatic products, fruits, feeds, and pet food. The annual amount of agricultural imports is expected to reach USD 40 billion in the next two years.

Furthermore, China and the US will provide fair, effective, and nondiscriminatory market access for each other's financial services including service suppliers in various financial sectors (e.g., banking, credit rating, electronic payments, fund management, securities, insurance). China will remove the foreign equity limits in the securities, fund management, futures, and insurance sectors no later than 1 April 2020.

Import tariff adjustments

The US agreed to suspend indefinitely the imposition of additional tariffs of 15% on approximately USD 80 billion of imported Chinese goods as from 15 December 2019.

In addition, for the 15% additional tariffs imposed on approximately USD 120 billion of imported Chinese goods as from 1 September 2019, the rate will be reduced to 7.5% as from 14 February 2020.

Increase of US imports

China agrees to ensure the purchases and imports into China from the US of the manufactured goods, agricultural goods, energy products, and services exceed the corresponding 2017 baseline amounts by no less than USD 200 billion in the next two years. The following illustrates these amounts:

(Unit: USD billion)

	2020	2021	Total
Manufactured goods	32.9	44.8	77.7
Agricultural goods	12.5	19.5	32
Energy products	18.5	33.9	52.4
Services	12.8	25.1	37.9
Total	76.7	123.3	200

Chinese customs authorities will cooperate with various US agencies (e.g., Food and Drug Administration, Department of Agriculture) in certain sectors (e.g., dairy products, fish, meat, and poultry) to ensure the safety of the imported goods and facilitate implementation.

Comments

The trade agreement, which has taken two years to conclude, will help stabilize markets, further open up the Chinese market, and stimulate the global economy. Businesses may focus now on developing their core competencies, including any R&D activities, in a fairer and more competitive market.

Businesses potentially affected by the reduction or suspension of the additional tariffs should consider whether existing supply chains and purchase/sale arrangements should be adjusted.

Agricultural businesses operating in the Chinese market should evaluate the impact of an increase in US agricultural products over the next two years and develop action plans. On the other hand, Chinese agricultural businesses may see an opportunity to increase their exports to the US.

The trade agreement addresses various customs compliance issues (e.g., technical specifics of goods eligible for import, IP protection, export controls) and businesses should be aware of these issues and consider system tools to improve internal management of customs compliance matters.

Authors:

Beijing

Yi Zhou

Partner

+86 10 8520 7512

jchow@deloitte.com.cn

Beijing

Duncan Yang

Senior Advisor

+86 10 8512 5264

duyang@deloitte.com.cn

Tianjin

Leo Zhao

Senior Advisor

+86 22 2320 6913

lzhao@deloitte.com.cn

If you have any questions, please contact:

**Indirect Tax
National Leader**

Hong Kong

Sarah Chin

Partner

+852 2852 6440

sachin@deloitte.com.hk

**Customs & Global Trade
National Leader/Northern China**

Beijing

Yi Zhou

Partner

+86 10 8520 7512

jchow@deloitte.com.cn

Eastern China

Shanghai

Liqun Gao

Partner

+86 21 6141 1053

ligao@deloitte.com.cn

Southern China

Guangzhou

Janet Zhang

Partner

+86 20 2831 1212

jazhang@deloitte.com.cn

Western China

Chongqing

Frank Tang

Partner

+86 23 8823 1208

ftang@deloitte.com.cn



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms and their affiliated entities are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Shanghai, Singapore, Sydney, Taipei and Tokyo.

Privacy

Thank you for your interest in Deloitte China services. Deloitte China would like to continue to use your personal information (in particular name and contact details) for the purpose of sending you marketing and regulatory updates, invitations to seminars and other events organized, sponsored or promoted by Deloitte China. If you do not wish to receive further communications from Deloitte China, please send a return email to the sender with the word "Unsubscribe" in the subject line.

If you would like to update your personal information, please click [here](#).

The Deloitte brand entered the China market in 1917 with the opening of an office in Shanghai. Today, Deloitte China delivers a comprehensive range of audit & assurance, consulting, financial advisory, risk advisory and tax services to local, multinational and growth enterprise clients in China. Deloitte China has also made—and continues to make—substantial contributions to the development of China's accounting standards, taxation system and professional expertise. Deloitte China is a locally incorporated professional services organization, owned by its partners in China. To learn more about how Deloitte makes an Impact that Matters in China, please connect with our social media platforms at www2.deloitte.com/cn/en/social-media.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively the "Deloitte Network") is by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2020 Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, and Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland. All rights reserved.

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.