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税务快讯
中国对美加征关税商品清单二将于 8 月 23 日实施

2018 年 8 月 8 日，国务院关税税则委员会发布公告（税委会公告[2018]7 号），针对关税税则委员会之前发布的 5 号公告中的“对美加征关税商品清单二”（以下简称“清单二”），自 8 月 23 日 12 时 01 分起对清单内商品加征 25%的关税。此次公告同时对清单二的商品进行了调整。

公告要点

中国政府于 6 月 16 日颁布税委会公告[2018]5 号文件，决定对原产于美国的 659 项价值约 500 亿美元的进口商品加征 25%关税。该公告包含两个对美加征关税商品清单，其中：

- 清单一涵盖了农产品、汽车、水产品等 545 项约 340 亿美元商品，已于 2018 年 7 月 6 日起实施加征关税；
- 清单二涵盖了化工品、医疗设备、能源产品等 114 项约 160 亿美元商品，加征关税实施日期另行公布。

此次发布的 7 号公告明确了清单二的实施日期，该举措是对美国政府在 8 月 7 日公布第二轮加征关税计划于 8 月 23 日生效的回应。

值得注意的是，中国对清单二中的商品进行了调整，共计移除 36 项商品，同时新增 255 项商品，因此调整后的清单二覆盖 333 项商品，具体增减情况汇总如下表。

移除商品	新增商品
36 项： • 原油（27 章，1 项）	255 项： • 鱼饲料（23 章，1 项）

• 化学产品（38 章，13 项） • 塑料（39 章，22 项）	• 无机化学品（29 章，8 项） • 塑料及其废碎料（39 章，13 项） • 矿产、毛发、纤维、纸张、木材、金属等的废料（26、44、45、47、51、52、55、63、70-76、79-81 章，51 项） • 连接器（85 章，2 项） • 汽车、船舶（87、89 章，179 项） • 光导纤维（90 章，1 项）

商务部新闻发言人指出，上述调整系基于有关部门、行业协会、企业的意见，为最大限度保护国内消费者和企业利益。

德勤评论

清单二的调整体现了中国政府对于经济发展模式转变的政策导向：

- 中国正致力于推进能源消费结构调整，作为美国原油的第一大进口国，加征关税可能对国内消费市场产生影响，因而将原油从加征关税商品清单上移除。
- 绿色发展是中国近年来的一项工作重点，严格控制洋垃圾进口是其中的重要措施之一。清单二新增了金属、塑料、纸张等工业产品废料，与上述目标一致。
- 中国汽车工业近年来发展迅速。值得注意的是，此次调整将大部分 87 章的汽车制品列入了加征关税的清单。

此次对美加征关税商品清单实施后，更多中美贸易企业会受到波及。相关企业，尤其是属于国家鼓励行业的企业，应该积极采取行动减轻加征关税的影响，包括但不限于：

- 积极与有关部门、行业协会沟通，反映自身合理诉求，以避免有关商品被不当列入加征关税商品清单；
- 重新审视供应链，考虑并实施在合法合规前提下减轻关税成本的解决方案；
- 利用加工贸易、特殊监管区域等方面政策，延缓或避免加征关税的影响。

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Tax Newsflash
China Tariff List 2 will come into force on 23 August

On 8 August 2018, the Tariff Committee of China's State Council announced the enforcement of 25% additional duty on U.S. imports worth US$16 billion commencing from 12:01 23 August China Standard Time. China also updated the Tariff List 2, compared to the earlier list contained in Announcement [2018] No. 5.

Highlights

China originally announced these additional tariffs of 25% on U.S. products worth US$50 billion on 16 June 2018. Two Tariff Lists were included. Tariff List 1, which contains 545 products such as agriculture, aquatic products and automotive products worth US$34 billion, came into force on 6 July 2018. Tariff List 2 originally covered an additional 114 products including chemical, medical devices and energy products, and accounts for approximately US$16 billion worth of U.S. products.

The enforcement of Tariff List 2 has now been announced in the form of Announcement [2018] No. 7. It was made in response to the U.S.' statement on 7 August to "finalize second tranche of tariffs on Chinese products" and "begin to collect the additional duties on the Chinese imports on 23 August."

It is notable that China has updated the Tariff List 2 by removing 36 items and adding 255 additional products. After adjustment, Tariff List 2 now covers 333 products. Below is a summary of the changes to Tariff List 2.

Items removed	**Items added**
36 products including: • Crude oil (Chapter 27 - 1 product); • Chemical products (Chapter 38 - 13 products); and • Plastics (Chapter 39 - 22 products)	255 products including: • Fish food (Chapter 23 - 1 product); • Organic chemicals (Chapter 29 - 8 products); • Plastics and the scraps (Chapter 39 - 13 products); • Scraps of slag, hair, fibre, wood, paper, metal (Chapter 26, 44, 45, 47, 51, 52, 55, 63, 70~76, 79~81 - 51 products); • Connectors (Chapter 85 - 2 products); • Automobiles and ships (Chapter 87, 89 - 179 products); and • Light-guide fibre (Chapter 90 - 1 product)

Comments

The changes of the list reflect the transformation of China's economic development:

- As a country of energy consumption, China is restructuring its energy system. China is the biggest importer of U.S. origin crude oil and additional tariffs on this crude may impact the domestic consumption. In this regards, the crude oil was removed from the original list.

- During these years, China's government has been promoting environmentally friendly development, and one of important policies is restricting the importation of waste products. Therefore, scrap of metal, plastics, papers, fiber and some other industrial products were included in the list to promote the goal of reducing those imports.

- China's automobile industry has experienced rapid development in recent years. After the implementation of this list, most automobile products of Chapter 87 are now subject to additional tariffs.

With the implementation of additional tariffs under List 2, more importers will be impacted. Affected enterprises should take actions to mitigate the impact of these additional tariffs, including:

- Communicating with relevant authorities and industry associations to voice their needs for exemption from the additional tariffs;
- Reviewing their supply chains to explore potential solutions to mitigate these additional costs; and
- Using bonded facilities, such as Processing Trade Relief and bonded areas, to suspend / avoid the 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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