



税务快讯

贸易摩擦阶段性缓和曙光初现

2019 年 12 月 13 日，中美达成第一阶段经贸协议。美国方面取消了原计划于 2019 年 12 月 15 日实施的加征关税；中国也宣布暂停原计划于 2019 年 12 月 15 日加征关税的措施（包括对自美国进口部分商品加征关税的措施，以及对汽车及零部件恢复加征关税的措施）。中美贸易摩擦出现阶段性的缓和迹象。

背景回顾

在过去的 18 个月中，中美双方围绕美国“301 调查”相互加征了数轮关税。中国对原产于美国的商品历次加征关税情况总结如下表。

批次	涉及进口额 (亿美元)	加征关税税率	生效时间	文件索引
第一批 (清单 1)	340	25%	2018 年 7 月 6 日	税委会公告 [2018]5 号
第一批 (清单 2)	160	25%	2018 年 8 月 23 日	税委会公告 [2018]7 号
第二批	600	5%, 10%, 20%, 25%	2018 年 9 月 24 日	税委会公告 [2018]8 号
第三批	750	5%, 10%	2019 年 9 月 1 日 (附件 1) ; 2019 年 12 月 15 日 (附件 2)	税委会公告 [2019]4 号

备注：

- 中国自 2019 年以来已暂停对原产于美国的部分汽车及零部件加征关税措施。
- 第二批商品自 2018 年 9 月 24 日起加征 5%、10% 关税，自 2019 年 6 月 1 日起加征关税税率调整为 5%、10%、20% 和 25%。
- 第三批（附件 2）商品加征关税暂停实施，具体参见后文介绍。

其中，最近一次双方相互加征关税源自 2019 年 8 月 15 日，美国宣布分两批对原产于中国的价值 3,000 亿美元的商品加征 10% 关税（注：后上调至 15%），第一批商品（即列入美国加征关税清单 4A 的商品，价值约 1,200 亿美元）自 2019 年 9 月 1 日起实施加征关税，第二批商品（即列入美国加征关税清单 4B 的商品，价值约 1,800 亿美元）计划于 2019 年 12 月 15 日起实施加征关税。

作为反制措施，中国宣布对原产于美国约 750 亿美元的商品（即上表中的第三批商品）加征关税，并明确自 2019 年 12 月 15 日起恢复对原产于美国的汽车及零部件加征关税措施。

最新进展

中美双方确认，两国已就中美第一阶段经贸协议文本在 2019 年 12 月 13 日达成一致。协议文本包括知识产权、技术转让、农产品、金融服务、汇率和透明度、扩大贸易、双边评估和争端解决等内容。

与上述结果相对应，美方承诺取消原计划自 2019 年 12 月 15 日起对华价值约 1,800 亿美元进口商品加征关税的措施。对于已经实施加征 25% 关税的商品（即被列入美国加征关税清单 1，清单 2 和清单 3 的商品，价值约 2,500 亿美元），其加征关税税率维持不变；对于已经实施加征 15% 关税的商品（即被列入美国加征关税清单 4A 的商品，价值约 1,200 亿美元），其加征关税税率将下调至 7.5%。

中国方面，国务院关税税则委员会（“税委会”）则于 2019 年 12 月 15 日颁布税委会公告[2019]7 号，宣布暂不实施对第三批附件 2 商品的加征关税措施。根据原计划，相关商品将被分别加征 5%（涉及 2,449 个税目）和 10%（涉及 912 个税目）的关税。

税委会公告[2019]7 号同时规定，将继续暂停对原产于美国的部分汽车及零部件加征关税措施，涉及的相关商品总结如下表。

涉及的加征关税商品批次	税目数量	原加征关税税率
第一批（清单 1）	28	25%
第一批（清单 2）	116	25%
第二批	67	5%

除上述措施外，其他对美加征关税措施继续按规定执行，对美加征关税商品排除工作继续开展。

观察与建议

第一阶段经贸协议是解决中美经贸争端的一个重要里程碑，但完全取消已经加征的关税，以及消除其影响预计仍需一定时间。建议相关企业重新审视加征关税措施调整对供应链的影响，并采取必要的行动管控关税成本。

- 对于涉及进口汽车及零部件以及此次暂不实施加征关税清单商品的企业，建议充分利用此次暂停加征关税的时间窗口，同时建议妥善制定备用方案以便应对一旦恢复加征关税可能带来的不利影响。
- 对于涉及目前正在加征关税商品的企业，建议密切关注中美贸易谈判的后续发展，继续安排必要的应对措施以降低加征关税对供应链的影响。

- 虽然中国对前两批商品加征关税排除的申请窗口已经结束，但对美加征关税商品排除工作仍将继续开展。有关企业应继续关注加征关税排除工作的后续情况并考虑是否在合适时机申请加征关税排除。第一批加征关税的排除清单已经于 2019 年 9 月公布，后续税委会仍将公布更多批次的加征关税排除清单。若涉及加征关税排除清单上的商品，相关企业需考虑及时申请加征关税税款的退还。
- 对于涉及出口中国商品到美国的企业，建议关注及重新评估加征关税的影响。第一阶段协议达成后美国同意就其依据“301 调查”加征关税的安排做出调整。有关出口企业可以重新评估出口到美国的商品加征的关税是否将会下降，并考虑利用关税排除等来管控关税成本。

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Tax Newsflash

China-US reach Phase One trade agreement

On 13 December 2019, China and the US reached a "Phase One" trade agreement, under which both countries agreed to suspend additional tariffs scheduled to take effect on 15 December 2019. In China's case, this included delaying the imposition of additional tariffs on certain products (e.g. wheat,

corn, toys, electronics, etc.) and the reinstatement of additional tariffs on cars and car parts.

Background

Over the last 18 months, both China and the US have announced various lists of additional tariffs. The following table summarizes the lists announced by China:

	Import amount (USD billion)	Additional tariff rates	Effective date	Regulation reference
Batch 1 (List 1)	34	25%	6 July 2018	Bulletin [2018] No.5
Batch 1 (List 2)	16	25%	23 August 2018	Bulletin [2018] No.7
Batch 2	60	5%, 10%, 20%, 25%	24 September 2018	Bulletin [2018] No.8
Batch 3	75	5%, 10%	1 September 2019 (Appendix 1); 15 December 2019 (Appendix 2)	Bulletin [2019] No.4

Notes:

- China has suspended the imposition of the additional tariffs on cars and car parts originating from the US since 1 January 2019.
- The rates originally applied for Batch 2 were 5% and 10%, and adjusted to 5%, 10%, 20% and 25% as from 1 June 2019.
- The additional tariff for Batch 3 (Appendix 2) has been suspended.

The trade dispute between the two countries escalated in mid-2019. On 15 August 2019, the US government announced it would impose 10% (later increased further to 15%) additional tariffs on USD 300 billion of imports originating from China beginning 1 September 2019 and 15 December 2019. As a retaliatory measure, the Chinese government announced an additional tariff list covering USD 75 billion of US goods and stated it would terminate the suspension of the additional tariffs on cars and car parts as from 15 December 2019.

Highlights of interim agreement

The Phase One trade agreement covers areas such as intellectual property, technology transfers, agriculture, financial services, currency and foreign exchange, expanding trade, dispute resolution, etc.

As part of the agreement, the US has agreed to halt the additional tariffs planned to be imposed on approximately USD 180 billion of imported Chinese goods starting on 15 December 2019. However, the US will continue to levy the 25% tariff on approximately USD 250 billion of Chinese imports, along with the 7.5% tariff on approximately USD 120 billion of imported Chinese goods.

China's Tariff Committee of the State Council (CTCSC) issued Bulletin [2019] No. 7 on 15 December 2019, announcing that it will delay implementation of the planned additional 5% or 10% tariffs on Batch 3 (Appendix 2) goods and continue to suspend the additional tariff on certain cars and car parts

originating from the US. The following table summarizes the information relating to cars and car parts:

	Number of HS code items of affected cars/car parts	Planned additional tariff rate
Batch 1 (List 1)	28	25%
Batch 1 (List 2)	116	25%
Batch 2	67	5%

Other additional tariff measures will continue to be implemented, as will the tariff exclusion processes for imports from the US.

Comments

The Phase One agreement is a significant step forward in resolving the China-US trade dispute, but it will take time to entirely remove the previously imposed additional tariffs between the two countries and eliminate the negative impact of the tariffs. Affected Chinese businesses should re-assess the impact of the adjusted additional tariffs on the supply chain and take appropriate steps to manage tariff costs:

- Companies involved in the import of cars and car parts or products that are subject to additional tariffs that were postponed should take advantage of the tariff suspension window but also make contingency plans in the event the additional tariffs are reinstated.
- Companies impacted by the additional tariffs should continue to monitor future developments relating to the China-US trade negotiations and make any necessary adjustments to mitigate the impact of the tariffs on the supply chain.
- Although the window for filing an application for a Batch 1 and 2 tariff exclusion on US goods subject to the additional tariffs has closed, the CTCSC's work on approving tariff exclusions for imports from the US will be ongoing. Companies that have submitted applications for exclusions and for which no decision has been made should monitor the progress of the application. Companies that wish to apply for exclusions should begin to prepare for the next application window. The first exclusion list was issued in September 2019, with more expected in the coming period. Affected companies may request a tariff refund from the customs office if the relevant products are included on the exclusion list.
- Companies exporting goods from China to the US should monitor and re-assess the impact of the Phase One agreement, particularly in light of the fact that as part of the agreement, the US has agreed to modify its tariff measures under Section 301 of the 1974 Trade Act (the statutory measure used by the US to enforce its rights under trade agreements and address impediments to US exports).

It should be noted that both sides still need to sign the text of an agreement.

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