



FAQ | China hits back at US with 84% tariff on US imports and the Announcement by the General Administration of Customs

Further to our former FAQ Re: China hits back at US with 34% tariff on US imports, please be updated that the Customs Tariff Commission issued Announcement No. 5 [2025] to hits back at US with 84% tariff on US imports and the General Administration of Customs issued Announcement No. 58 of 2025 on April 9, 2025 regarding the implementation matters of additional tariffs on imported goods originating from the US.

The official interpretation of Announcement No. 58 of 2025 was issued by the General Administration of Customs on April 10, 2025.

We herewith provide the free-translation of the announcements and the official interpretation as attached for your kind reference.

Announcement of the Customs Tariff Commission of the State Council on Adjusting Additional Tariff Measures on Imported Goods Originating from the United States Announcement No. 5 of 2025 by the Tariff Commission

On April 8, 2025, the U.S. government announced an increase in the so-called "reciprocal tariffs" on Chinese goods exported to the United States from 34% to 84%. The U.S. escalation of tariffs against China is a further mistake, severely infringing on China's legitimate rights and interests and undermining the rules-based multilateral trading system.

In accordance with the Customs Law of the People's Republic of China, the Foreign Trade Law of the People's Republic of China, and other relevant laws and regulations, as well as the basic principles of international law, and upon approval by the State Council, the additional tariff measures on imported goods originating from the United States will be adjusted starting from 12:01 p.m. on April 10, 2025. The relevant matters are as follows:

Adjust the additional tariff rate specified in the Announcement of the Customs Tariff Commission of the State Council on Imposing Additional Tariffs on Imported Goods Originating from the United States (Announcement No. 4 of 2025 by the Tariff Commission), increasing it from 34% to 84%.

Other matters shall be implemented in accordance with Announcement No. 4 of 2025 by the Tariff Commission.

**Customs Tariff Commission of the State Council
April 9, 2025**



**Announcement No. 58 of 2025 by the General Administration of Customs
(Regarding the Implementation Matters of Additional Tariffs on Imported Goods
Originating from the United States)**

**General Administration of Customs of the People's Republic of China
Announcement**

No. 58 of 2025

In accordance with the Announcement of the Customs Tariff Commission of the State Council on Imposing Additional Tariffs on Imported Goods Originating from the United States (Announcement No. 4 of 2025 by the Tariff Commission) and the Announcement of the Customs Tariff Commission of the State Council on Adjusting Additional Tariff Measures on Imported Goods Originating from the United States (Announcement No. 5 of 2025 by the Tariff Commission), starting from 12:01 p.m. on April 10, 2025, an additional tariff of 84% will be imposed on all imported goods originating from the United States, based on the current applicable tariff rates. For goods that have already departed from the place of shipment before 12:01 p.m. on April 10, 2025, and are imported between 12:01 p.m. on April 10, 2025, and 24:00 on May 13, 2025 (hereinafter referred to as "goods in transit"), the additional tariff will not be imposed. The implementation matters of the above measures are hereby announced as follows:

For all goods originating from the United States declared for import from 12:01 p.m. on April 10, 2025, the additional tariff will be imposed on the basis of the current taxation method and applicable tariff rates (the sum of the currently applicable most-favored-nation tariff rate or provisional tariff rate and the already implemented additional tariff rate).

For "goods in transit," import enterprises may apply for exemption from the additional tariff. Import enterprises shall independently verify the transportation status of the imported goods originating from the United States and confirm that the means of transport carrying the relevant goods departed from the place of shipment before 12:01 p.m. on April 10, 2025, and that the relevant goods are declared for import before 24:00 on May 13, 2025.

For "goods in transit" applying for exemption from the additional tariff, the import declaration shall be made after the means of transport carrying the goods declares its entry. For goods imported under trade methods such as domestic sales from special customs supervision zones or bonded supervision places, and processing trade domestic sales outside the zones, the application for exemption from the



additional tariff shall be made before 24:00 on May 13, 2025, when declaring domestic sales import.

For import enterprises applying for exemption from the additional tariff for "goods in transit," the relevant imported goods shall be declared as follows:

(1) The "Date of Departure" field in the import customs declaration form shall be filled in with the date the goods left the first overseas port of shipment. The declared date of departure shall be before 12:01 p.m. on April 10, 2025, and the remarks column shall include the note "<Goods in Transit for Additional Tariff>."

For goods imported under trade methods such as domestic sales from special customs supervision zones or bonded supervision places, and processing trade domestic sales outside the zones, as well as goods without actual cross-border movement, supporting documents proving the transportation status of the goods (including information such as the place of shipment, time of departure, and transportation route from the overseas place of shipment to the place of entry) shall be uploaded in the attached documents field during declaration, and the remarks column shall include the note "<Goods in Transit for Additional Tariff>."

(2) During the import declaration process, the import enterprise shall make the following statement:

"This unit promises that it has verified that the imported goods meet the conditions specified in Article 3 of Announcement No. 4 of 2025 by the Tariff Commission and applies for exemption from the additional tariff. This unit assumes legal responsibility for the authenticity and accuracy of the declared content and the provided supporting documents."

For goods declared for import before 24:00 on May 13, 2025 (for goods imported under advanced declaration, this time refers to the time when the means of transport declares its entry), and for which the additional tariff has already been paid, the import enterprise may, after independently verifying the transportation status of the imported goods and confirming that the relevant imported goods meet the definition of "goods in transit," apply to the customs for a refund of the relevant taxes and interest. The enterprise shall make a statement to the customs in accordance with the provisions of Article 3 (2) of this announcement and submit relevant supporting documents.

For goods originating from the United States imported under processing trade, the current bonded policies remain unchanged, with the following specific management requirements:



(1) For goods originating from the United States imported under bonded conditions in special customs supervision zones, the processed products shall not be allowed for bonded circulation starting from 12:01 p.m. on April 10, 2025, and shall be declared for domestic sales based on all bonded materials. For goods originating from the United States imported under bonded conditions outside special customs supervision zones, the processed products (including by-products and defective products) shall not be allowed for bonded circulation starting from 12:01 p.m. on April 10, 2025, and shall be processed for export or domestic sales. The processed products (including defective products, excluding by-products) shall be declared for domestic sales based on all bonded materials.

(2) Starting from 12:01 p.m. on April 10, 2025, for imported materials originating from the United States under processing trade manuals (or accounts) (B manual, C manual, E account, H account, TH account, TG account), processing trade enterprises may implement dedicated manuals (or accounts). When establishing or modifying the manual (or account), the processing trade enterprise shall mark "[M]" in the first position of the remarks column in the header of the dedicated manual (or account). All products under the dedicated manual (or account) shall not be allowed for bonded circulation.

For processing trade enterprises that fail to implement dedicated manual (or account) management, starting from 12:01 p.m. on April 10, 2025, when establishing or modifying the processing trade manual (or account), the bonded materials originating from the United States and related products shall be marked with "[M]" in the first position of the product name in the product item, and shall be separately listed from similar goods originating from other countries (or regions).

(3) Starting from 12:01 p.m. on April 10, 2025, for logistics accounts (TW account, L account) in special customs supervision zones or bonded supervision places involving goods originating from the United States, simple processing businesses that change the commodity code or origin shall not be conducted.

This announcement is hereby made.

General Administration of Customs
April 9, 2025



Interpretation of the "Announcement of the General Administration of Customs on Implementation Matters Regarding Additional Tariffs on Imported Goods Originating from the United States"

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Source: General Administration of Customs

The General Administration of Customs has issued an announcement (hereinafter referred to as the "Announcement") regarding implementation matters for the additional tariffs on imported goods originating from the United States, effective from April 10, clarifying the relevant execution details. The interpretation is as follows:

I. Background

In accordance with the Announcement of the Customs Tariff Commission of the State Council on Imposing Additional Tariffs on Imported Goods Originating from the United States (Announcement No. 4 of 2025 by the Tariff Commission) and the Announcement of the Customs Tariff Commission of the State Council on Adjusting Additional Tariff Measures on Imported Goods Originating from the United States (Announcement No. 5 of 2025 by the Tariff Commission), starting from 12:01 p.m. on April 10, 2025, an additional tariff of 8% will be imposed on all imported goods originating from the United States, based on the current applicable tariff rates. For goods that had already departed from the place of shipment before 12:01 p.m. on April 10, 2025, and are imported between 12:01 p.m. on April 10, 2025, and 24:00 on May 13, 2025 (hereinafter referred to as "goods in transit"), the additional tariff will not be imposed.

To ensure the implementation of the additional tariff measures, particularly the exemption for "goods in transit," the General Administration of Customs issued the Announcement to clarify the definition of "goods in transit" and the relevant import declaration requirements.

II. Requirements for Additional Tariff Measures

For goods originating from the United States declared for import from 12:01 p.m. on April 10, 2025, the additional tariff will be imposed on the basis of the current taxation method and applicable tariff rates (the sum of the currently applicable most-favored-nation tariff rate or provisional tariff rate and the already implemented additional tariff rate).

III. Requirements for Applying for Exemption from Additional Tariffs for "Goods in Transit"

Definition of "Goods in Transit":



"Goods in transit" refer to goods originating from the United States that had already departed from the place of shipment before 12:01 p.m. on April 10, 2025 (Beijing Time, the same below) and are declared for import between 12:01 p.m. on April 10, 2025, and 24:00 on May 13, 2025.

For "goods in transit" imported under advanced declaration, if the means of transport carrying the goods declares entry before 24:00 on May 13, 2025, and the additional tariff has already been paid, the import enterprise may apply to the customs for a refund of the overpaid taxes and interest after verifying the transportation details, making a declaration to the customs, and providing relevant supporting documents.

Declaration Requirements for "Goods in Transit":

Import enterprises applying for exemption from the additional tariff for "goods in transit" must declare the goods as follows:

For import declarations involving actual cross-border movement of goods, the "Date of Departure" field in the import customs declaration form shall be filled in with the date the goods left the first overseas port of shipment. The declared date of departure must be before 12:01 p.m. on April 10, 2025, and the remarks column shall include the note "<Goods in Transit for Additional Tariff>".

For import declarations without actual cross-border movement (e.g., goods from special customs supervision zones or bonded supervision places), the "Date of Departure" shall also be filled in with the date the goods left the first overseas port of shipment (before 12:01 p.m. on April 10, 2025), and the remarks column shall include the note "<Goods in Transit for Additional Tariff>". Additionally, supporting documents proving the transportation status (including the place of shipment, departure time, and transportation route from the overseas place of shipment to the place of entry) must be uploaded in the attached documents field.

Refund for Overpaid Tariffs:

If imported goods are found to qualify as "goods in transit" after verification, the import enterprise may apply to the customs for a refund of the overpaid taxes and interest by submitting a declaration and supporting documents.

IV. Management Requirements for Bonded Goods

Bonded Logistics:

For bonded goods originating from the United States entering special customs supervision zones or bonded supervision places, or circulating between such zones or places, the current bonded policies remain applicable. However, if such goods are



sold domestically after leaving these zones or places, the additional tariff measures under Article 1 of the Announcement shall apply.

Starting from 12:01 p.m. on April 10, 2025, logistics accounts (TW accounts, L accounts) involving goods originating from the United States in special customs supervision zones or bonded supervision places shall not conduct simple processing businesses that change commodity codes or origins.

Processing Trade:

For goods originating from the United States imported under processing trade, the current bonded policies remain unchanged. However:

Processed products from bonded materials in special customs supervision zones shall not be allowed for bonded circulation starting from 12:01 p.m. on April 10, 2025, and shall be declared for domestic sales based on all bonded materials.

Processed products (including by-products and defective products) from bonded materials outside special customs supervision zones shall not be allowed for bonded circulation (including processing transfers or entry into special customs supervision zones/bonded supervision places without actual export) and must be processed for export or domestic sales. Domestic sales of processed products (including defective products, excluding by-products) shall be declared based on all bonded materials, with import VAT and consumption tax levied as required.

Enterprises must adjust their processing trade manuals (or accounts) in accordance with the Announcement.

Tariff Department, Free Trade Zone Department, Inspection Department, Tax Administration Bureau (Beijing-Tianjin, Guangzhou), Qingdao Customs, Shenzhen Customs

Should you have any advice, please feel free to contact us.

Huatai Marine Team

April 10, 2025