

Voluntary Report – Voluntary - Public Distribution

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Report Name: SCTC and GACC Announcements and Guidance on
Additional Tariffs for All Goods from the United States

Country: China - People's Republic of

Post: Beijing

Report Category: Trade Policy Monitoring, Trade Policy Incident Report, FAIRS Subject Report,
Agriculture in the Economy, Agriculture in the News

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Report Highlights:

On April 9, 2025, the Ministry of Finance State Council Tariff Commission (SCTC) announced that China will impose additional retaliatory tariffs on all U.S. goods. According to SCTC 2025 Announcement No. 5, the duties would be an additional 50 percent on the current applicable tariff basis and the tariffs would follow the same parameters as announced on April 4, 2025, in SCTC Announcement No. 4. Additionally, on April 9, the General Administration of Customs of China (GACC) issued procedural guidance in GACC 2025 Announcement No. 58 related to the customs declaration procedures for goods affected by the retaliatory tariffs and destined for bonded trade. This report provides an unofficial translation of the SCTC and GACC announcements; the accompanying SCTC press release; a reference table of current tariffs and retaliatory tariffs applied to U.S. agricultural, fishery, and forestry products; and the original Chinese text of the April 9 announcements.

FAS China provides this analysis and reporting as a service to the United States agricultural community, and to our farmers, ranchers, rural communities, and agribusiness operations in support of a worldwide agricultural information system and a level playing field for U.S. agriculture.

This report updates information from FAS China GAIN report China: MOF SCTC Announces 34 Percent Tariff on All Goods Originating from the United States ([CH2025-0073](#)) dated April 7, 2025. **U.S. exporters are strongly advised to engage their Chinese importers to better understand any commercial risk and to confirm the exact tariff and/or retaliatory tariff rate, value-added tax rate, and any consumption tax rate for the commodity that is being exported to China.** China's tax and tariff policies on imported food and agricultural goods are dynamic with changes occurring frequently and with little implementation lead time.

On April 9, 2025, the Ministry of Finance of the People's Republic of China SCTC published 2025 Announcement No. 5 ([link in Chinese](#)) which adds an additional 50 percent to the new retaliatory tariffs announced on April 4 on all U.S. products, including agricultural products. The combined effect of SCTC Announcements No. 4 ([link in Chinese](#)) and No. 5 will be an additional 84 percent tariff rate on top of currently assessed tariffs.

On April 9, 2025, GACC published 2025 Announcement No. 58 "Announcement on the Implementation of Additional Tariffs on Imported Goods Originating from the United States" ([link in Chinese](#)). The GACC text provides guidance on declarations and customs clearance procedures that importers or their agents are supposed to use during the clearance process, and it enumerates certain dates and deadlines to clarify how tariffs will be levied for goods in transit as well as for goods that will be processed in bonded zones.

The SCTC announcements provide that all goods departing the United States on April 9 or before must also be imported into China before midnight on May 13 to avoid the additional 84 percent duty. Similarly, any good exported from the United States on April 10 or later will be assessed the additional 84 percent duty irrespective of when it is imported into China.

According to the announcements, any product arriving at a bonded zone will not be assessed the additional duty as regulations governing that trade practice remain unchanged. Similarly, these Announcements do not change any retaliatory Section 301 tariff exclusions or other tariff exemption policies of the Chinese government. The Announcements, like the March 4, 2025, announcement, indicate that these additional duties of 84 percent or 10 to 15 percent respectively for the March 4 retaliation, will not be excluded, exempted, or reduced.

For additional background on recent tariff reporting, please see the FAS China GAIN Reporting:

- Compendium of Tariffs on United States Agricultural and Related Products ([CH2025-0050](#)),
- SCTC Announces Retaliatory Tariffs on U.S. Agricultural Products ([CH2025-0044](#)),
- SCTC Announces Adding 34 Percent Tariff on All Goods Originating from United States ([CH2025-0073](#)).

China applies several tariffs and a value added tax on U.S.-origin agricultural products, including:

- Most Favored Nation (MFN) Tariffs as part of China's WTO membership. **Note:** Most duties are reported in a percentage basis but a select few (e.g., HS 02071411 – Frozen Chicken Cuts) are based on a currency per kilogram basis. **End Note.**
- Retaliatory Section 232 tariffs.
- Retaliatory Section 301 tariffs **Note:** **Eligible for a market-based exclusion** **End Note.**
- Retaliatory SCTC Announcement No. 2 tariffs published March 4, 2025, of 10 to 15 percent on 740 tariff line items in response to U.S. actions for fentanyl.
- Retaliatory SCTC Announcement No. 4 tariffs published on April 4, 2025, of 34 percent on all U.S. goods in response to U.S. reciprocal tariff actions. On April 9, the tariff was adjusted to 84 percent in SCTC Announcement No. 5, on all U.S. goods.
- Antidumping Duties (AD) on select U.S. agricultural products such as Distillers Dried Grains with or without Solubles from individual U.S. suppliers of 42.2 to 53.7 percent. **Note:** AD tariffs on DDGS are for HS Codes: 23033000.11 and 23033000.19. **End Note.**
- Countervailing Duties (CVD) on select U.S. agricultural products such as Distillers Dried Grains with or without Solubles (DDGS) from individual U.S. suppliers of 11.2 to 12 percent. **Note:** CVD tariffs on DDGS are for HS Codes: 23033000.11 and 23033000.19. **End Note.**
- Value Added Taxes (VAT) of 9 percent on most unprocessed agricultural products and 13 percent on most processed agricultural products. **Note:** VAT duties are assessed *ad valorem* after the cost of goods and any insurance, freight, and other duties are assessed. (i.e., the VAT rate is applied to the tariff-inclusive value of the shipment). Most unprocessed agricultural products e.g., Fresh or Chilled Boneless Bovine Meat under HS 02013000 and Other Soybeans under HS 12019019 incur a 9 percent VAT. Processed items like Whey and Modified Whey under HS 04041000 and Beer made from Malt under HS 22030000 incur a 13 percent VAT. **End Note.**
- Consumption Taxes. **Note:** Certain agriculture-related goods, typically cigarettes and alcoholic beverages, are subject to a consumption tax at customs, calculated based on price and/or quantity. **End Note.**

As an example, if the Cost, Insurance, and Freight (CIF) price for a 40-foot refrigerated container of U.S. fresh or chilled beef (HS 021030) exported to China was \$250,000 then after the total applied tariff of 106 percent (assuming the importer can obtain a market-based 301 exclusion), the total value of the container would be \$515,000 (Or, \$250,000 CIF + \$265,000 in tariff assessment). The VAT would be 9 percent of \$515,000, or, \$46,350 for a total landed cost of \$561,350 Delivered Duties Paid (DDP). The same \$250,000 shipment of beef in 2024, assuming the importer received a Section 301 Retaliatory Tariff Exclusion would have been the CIF price plus the 12 percent MFN duties of \$30,000. The

\$280,000 cost would have been assessed a 9 percent VAT, or \$25,200, for a DDP price of \$305,200 for the same cargo.

HS Code (8-digit)	Product Description	MFN Rate	Section 232 Retaliation	Section 301 Retaliation	SCTC Ann. No. 2	SCTC Ann. Nos 4 & 5	Total Applied Tariff	Total Applied Tariff with 301 Exclusion
02013000	Fresh Or Chilled Boneless Bovine Meat	12%		30.0%	10%	84%	136.0%	106.0%

With the exception of AD/CVD tariffs and the VAT, the attached excel table attempts to document duties that China may assess on U.S. agricultural, fishery, and forestry products.

The original text in Chinese from the SCTC and GACC announcements is attached.

The attached files are at the end of the report – after the translations included below.

BEGIN TRANSLATION

http://gss.mof.gov.cn/gzdt/zhengcefabu/202504/t20250409_3961684.htm

Announcement of the State Council Tariff Commission on Adjusting the Tariff Measures on Imports from the United States

Tax Commission Announcement No. 5 of 2025

On April 8, 2025, the U.S. government announced that it would increase the "reciprocal tariff" on Chinese goods exported to the U.S. from 34 percent to 84 percent. The U.S.'s practice of escalating tariffs on China is a mistake on top of a mistake, which seriously infringes on China's legitimate rights and interests and seriously damages the rules-based multilateral trading system.

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

1. Adjust the additional tariff rate stipulated in the "Announcement of the Tariff Commission of the State Council on the Imposition of Additional Tariffs on Imported Goods Originating in the United States" (Tax Commission Announcement No. 4 of 2025) from 34 percent to 84 percent.
2. Other matters shall be implemented in accordance with the Tax Committee Announcement No. 4 of 2025.

State Council Tariff Commission
April 9, 2025

Related articles:

- [The State Council Tariff Commission issued an announcement to adjust the tariff measures on imported goods originating from the United States](#)

Release date: April 9, 2025

http://gss.mof.gov.cn/gzdt/zhengcejiedu/202504/t20250409_3961685.htm

The State Council Tariff Commission issued an announcement to adjust the tariff measures on imported goods originating from the United States

April 9, 2025 Source: Office of the Tariff Commission of the State Council

On April 8, 2025, the U.S. government announced that it would increase the "reciprocal tariff" on Chinese goods exported to the United States from 34 percent to 84 percent. The U.S.'s practice of escalating tariffs on China is a mistake on top of a mistake, which seriously infringes on China's legitimate rights and interests, seriously damages the rules-based multilateral trading system, and seriously impacts the stability of the global economic order. It is a typical example of unilateralism, protectionism, and economic bullying.

In accordance with the Tariff Law of the People's Republic of China, the Customs Law of the People's Republic of China, the Foreign Trade Law of the People's Republic of China and other laws and regulations and the basic principles of international law, and with the approval of the State Council, the State Council Tariff Commission announced that from 12:01 on April 10, 2025, the additional tariff rate stipulated in the "Announcement of the State Council Tariff Commission on Imposing Additional Tariffs on Imported Goods Originating in the United States" (Tariff Commission Announcement No. 4 of 2025) will be adjusted from 34% to 84%. Other matters shall be implemented in accordance with the Tax Commission Announcement No. 4 of 2025.

China urges the US to immediately correct its wrong practices, cancel all unilateral tariff measures against China, and properly resolve differences with China through equal dialogue on the basis of mutual respect.

Related articles:

- [Announcement of the State Council Tariff Commission on Adjusting the Tariff Measures on Imports from the United States](#)

Release date: April 9, 2025

General Administration of Customs Announcement No. 58 of 2025 (Announcement on the implementation of additional tariffs on imported goods originating from the United States)

Announcement [2025] No. 58

According to the "Announcement of the Tariff Commission of the State Council on the Imposition of Additional Tariffs on Imported Goods Originating from the United States" (Tax Commission Announcement No. 4 of 2025) and the "Announcement of the Tariff Commission of the State Council on the Adjustment of the Measures for Imposing Additional Tariffs on Imported Goods Originating from the United States" (Tax Commission Announcement No. 5 of 2025), from 12:01 on April 10, 2025, all imported goods originating from the United States will be subject to an additional tariff of 84% on the basis of the current applicable tariff rate; before 12:01 on April 10, 2025, the goods have been shipped from the place of departure and imported from 12:01 on April 10, 2025 to 24:00 on May 13, 2025 (hereinafter referred to as "goods in transit"), no additional tariffs will be imposed this time. The implementation matters of the above measures are hereby announced as follows:

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

2. For "goods in transit", importers can apply for exemption from the additional tariffs. Importers should verify the transportation of imported goods originating from the United States and confirm that the means of transport carrying the relevant goods have been shipped from the place of departure before 12:01 on April 10, 2025, and the relevant goods have been declared for import before 24:00 on May 13, 2025.

"Goods in transit" for which an application is made to be exempted from the additional tariffs should be declared for import after the means of transport carrying the goods is declared entered; for goods imported from special customs supervision areas, bonded supervision areas, etc. and under other trade modes such as domestic sales outside the area and domestic sales under processing trade outside the area, an application for exemption from the additional tariffs should be made to declare domestic sales import before 24:00 on May 13, 2025.

3. For import enterprises that apply for exemption from the additional tariffs on "goods in transit", their relevant imported goods should be declared in accordance with the following requirements:

(I) The "Date of Departure" column of the import goods declaration form should be filled in with the date on which the inbound goods leave the first foreign port of shipment. The reported date of departure should be before 12:01 on April 10, 2025, and "<Goods in transit subject to additional tariffs>" should be indicated in the remarks column.

Among them, for imported goods from special customs supervision areas, bonded supervision areas, etc., domestic sales under out-of-zone processing trade, and other trade modes, as well as other goods that have not actually entered or left the country, the certification materials for the transportation of goods should be uploaded in the accompanying documents column when declaring (the certification materials should include the departure place, departure time, transportation route, etc. of the goods from

the overseas departure place to the entry place), and the "<Goods in transit subject to additional tariffs>" should be indicated in the remarks column.

(II) During the import declaration process, importing companies are required to make the following declarations:

"This unit promises that it has verified that the imported goods meet the conditions stipulated in Article 3 of the Tax Committee Announcement No. 4 of 2025 and applies for exemption from the additional tariffs. This unit bears legal responsibility for the authenticity and accuracy of the declaration content and the supporting materials provided."

4. For goods that have been declared for import before 24:00 on May 13, 2025 (for goods imported by advance declaration, this time refers to the time when the means of transport are declared to enter the country) and for which the additional tariffs have been paid, the importing enterprises may apply to the customs for a refund of relevant taxes and interests after verifying the transportation of the imported goods and confirming that the relevant imported goods meet the provisions of "goods in transit", make a declaration to the customs in accordance with the provisions of Article 3 (2) of this Announcement, and submit relevant supporting documents.

V. For goods originating from the United States imported under processing trade, the current bonded policy remains unchanged. The specific management requirements are as follows:

(I) For goods originating in the United States that are imported through bonded customs special supervision areas, their finished products after processing shall not be circulated under bonded conditions from 12:01 on April 10, 2025, and they shall be declared as all corresponding bonded materials when they are sold domestically; For goods originating in the United States that are imported through bonded customs special supervision areas outside, their finished products (including by-products and defective products) after processing shall not be circulated under bonded conditions from 12:01 on April 10, 2025, and they shall go through the procedures for export departure or domestic sales, and the finished products (including defective products, excluding by-products) after processing shall be declared as all corresponding bonded materials when they are sold domestically.

(II) From 12:01 on April 10, 2025, if the imported materials under the processing trade manual (account book) (B manual, C manual, E account book, H account book, TH account book, TG account book) are of U.S. origin, processing trade enterprises may implement special manual (account book) management. When establishing or changing the manual (account book), processing trade enterprises should indicate "[M]" in the first column of the remarks column of the special manual (account book) header. All finished products under the special processing trade manual (account book) shall not be circulated under bonded conditions.

If a processing trade enterprise fails to implement dedicated manual (ledger) management, from 12:01 on April 10, 2025, when establishing or changing the processing trade manual (ledger), the bonded materials and related finished products originating in the United States should be marked with "[M]" at the first place of the commodity name of their commodity items, and they should be registered separately from similar goods originating in other countries (regions).

(III) From 12:01 on April 10, 2025, the logistics books (TW books and L books) of special customs supervision areas and bonded supervision sites involving goods originating in the United States shall not carry out simple processing operations that change the commodity code or place of origin.

This is to announce.

General Administration of Customs

April 9, 2025

Announcement download link:

[Announcement of the General Administration of Customs on the implementation of additional tariffs on imported goods originating from the United States.doc](#)

[Announcement of the General Administration of Customs on the implementation of additional tariffs on imported goods originating from the United States.pdf](#)

END TRANSLATION

Attachments:

[250410 Table 1 China Agricultural Fishery and Forestry Tariffs on US Commodities.xlsx](#)

[250409 SCTC 2025 Ann 5 Original Chinese Text.pdf](#)

[250409 GACC 2025 Ann No 58 Original Chinese Text.pdf](#)