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Report Highlights:

On April 10, 2025, the General Administration of Customs of China (GACC) published an interpretation for the implementation of retaliatory tariff assessments on U.S. reciprocal tariffs and clarified text on U.S. “goods in transit”. Specifically, goods that depart the United States before 12:01 April 10 (Beijing Time) and arrive in China before 24:00 of May 13 will not be assessed the retaliatory duties for reciprocal tariffs. Meanwhile, the guidelines clarify that customs clearance paperwork, only, must be filed before the end of day, May 13, in China. The report contains an unofficial translation of the interpretation document. U.S. exporters are encouraged to review the original Chinese text and clarify how products will be treated and any commercial risk with their buyers.

Note: After issuing this Interpretation on April 10, China subsequently increased its retaliatory tariff rate to 125 percent on April 11. As such, the text in the Interpretation only refers to the 84 percent retaliatory duty rate announced as of April 10 though this data point does not substantially alter the interpretation, the requirements/dates, or the process GACC will use for retaliatory tariff assessment at the 125 percent level.

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.

On April 2, April 9, and April 11, the State Council Tariff Commission (SCTC) issued Announcements No. 4, 5, and 6 to impose retaliatory duties for U.S. reciprocal tariffs totaling 125 percent on all goods originating from the United States effective April 10, 2025. The SCTC announcements also stated that goods departing the United States before 12:01 April 10 (Beijing Time) and arriving in China between 12:01 of April 10 and 24:00 of May 13 will not be assessed the retaliatory duties for the United States' reciprocal tariffs (refer to GAIN reports [CH2025-0073](#), [CH2025-0076](#), and [CH2025-0079](#) for more details).

On April 9 and April 10, GACC published Announcement No. 58 of 2025 ([CH2025-0076](#)) and its interpretation ([link in Chinese](#) and attached) on the definition of “goods in transit” and related requirements for importers to process the customs clearance. FAS China also received clarifications from the GACC Tariff Department about the tariff assessments. To be eligible for not being assessed the retaliatory duties on the United States' reciprocal tariffs, the goods must have departed the U.S. port before 12:01 on April 10 (Beijing Time) and arrive at a Chinese port between 12:01 April 10 and 24:00 May 13. In addition, the customs clearance paperwork for these “goods in transit” must be filed before May 13, 2025. In other words, the shipments must have left the United States on April 9 or before given the 12-hour time difference between the United States' Eastern Time Zone and China's Time Zone. Additionally, the customs clearance process or cargo unloading of the transit goods does not need to be completed before 24:00 of May 13. Rather, only paperwork must be filed by May 13 as it is assumed that some goods may still require testing and inspection that could last for some time after the May 13 date.

The GACC announcement and its interpretation also stated that the current policy governing processing trade will remain unchanged. Specifically, for goods originating from the United States and entering the bonded areas or other special areas without paying the duties, the finished products after processing shall not be transferred as of 12:01 of April 10, 2025. If the finished products are sold in the domestic market, corresponding duties need to be paid. In addition, the logistics books involving imported goods from the United States in the bonded areas shall not engage in the processing business that change the commodity HS code or the country of origin as of 12:01 of April 10, 2025.

BEGIN TRANSLATION

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

April 10, 2025

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

I. Background

According to the "Announcement of the State Council Tariff Commission on the Imposition of Additional Tariffs on Imported Goods Originating in the United States" (SCTC Announcement No. 4 of 2025) and the "Announcement of the State Council Tariff Commission on the Adjustment of Tariff Measures on Imported Goods Originating in the United States" (SCTC Announcement No. 5 of 2025), from 12:01 on April 10, 2025, all imported goods originating in the United States will be subject to an additional tariff of 84 percent 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 "in-transit goods"), no additional tariffs will be imposed.

In order to accurately implement the additional tariff measures, especially to implement the exemption of additional tariffs on "goods in transit", the General Administration of Customs issued an announcement to clarify "goods in transit" and its import declaration requirements and other related matters.

II. Requirements for additional tariff measures

For goods originating from the United States that are declared for import from 12:01 on April 10, 2025, the additional tariffs will be imposed 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).

III. Relevant requirements for applying for exemption of additional tariffs on "goods in transit"

1) "Goods in transit" refers to goods originating from the United States that have been shipped from the place of departure before 12:01 on April 10, 2025 (Beijing time) (hereinafter referred to as "goods in transit") and are declared for import between 12:01 on April 10, 2025 and 24:00 on May 13, 2025.

For goods in transit imported by advance declaration, if the means of transport carrying the goods are declared for entry before 24:00 on May 13, 2025, and the additional tariffs have been paid, the importing enterprise may apply to the customs for a refund of the overpaid taxes and interest after verifying the

relevant transportation conditions, making a statement to the customs and providing relevant supporting materials.

2) When importing enterprises apply for exemption from the additional tariffs on "goods in transit", they shall distinguish the following two situations and make declarations as required:

a. For import declaration forms with actual goods entering the country: the "departure date" shall be filled in according to the provisions of the "Announcement of the General Administration of Customs on Adjusting the Filling Requirements for the "Departure Date" of Imported Goods" (Announcement of the General Administration of Customs No. 81 of 2024), and the date on which the inbound goods leave the first port of shipment abroad. The departure date filled in by the importing enterprise shall be before 12:01 on April 10, 2025, and "<Goods in transit subject to additional tariffs>" (< > is a half-width English symbol) shall be indicated in the remarks column.

b. Import declaration form without actual goods entering the country [such as import goods from special customs supervision areas, bonded supervision places, etc., and import goods under the trade mode of domestic sales outside the area and processing trade outside the area, and import goods with "subsequent taxation of royalties" (supervision mode code 9500), etc.]: "Departure date" should be filled in with the date when the inbound goods leave the first overseas shipping port. The departure date filled in by the importing enterprise should be before 12:01 on April 10, 2025, and "<Tariff-imposed Goods in Transit>" should be indicated in the remarks column, and the certification materials of the goods transportation situation should be uploaded in the attached documents column (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).

3) For the imported goods that have been subject to the additional tariffs, if they meet the relevant provisions of "goods in transit", the importing enterprises can apply to the customs for the refund of the overpaid taxes and interests after verifying the relevant transportation situation, making a statement to the customs and providing relevant certification materials.

IV. Bonded goods management requirements

1) For goods originating from the United States imported under bonded logistics, the current bonded policy shall still be implemented if they enter special customs supervision areas and bonded supervision places from abroad or circulate between special customs supervision areas and bonded supervision places; if they are taxed for domestic sales after leaving special customs supervision areas and bonded supervision places, the provisions of Article 1 of the Announcement shall apply.

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

2) For goods originating from the United States imported under processing trade, the current bonded policy shall still be implemented. Among them, the finished products of goods originating from the United States imported into the bonded areas under special customs supervision shall not be circulated in bonded conditions from 12:01 on April 10, 2025, and the customs duties shall be levied according to

the corresponding bonded materials when they are sold domestically; the finished products (including by-products and defective products) of goods originating from the United States imported into the bonded areas outside the special customs supervision areas shall not be circulated in bonded conditions from 12:01 on April 10, 2025 (including deep processing and transfer, entering the special customs supervision areas and bonded supervision places, etc. without actually leaving the country), and shall go through the export departure or domestic sales procedures, and the finished products (including defective products, excluding by-products) shall be declared and levied according to the corresponding bonded materials when they are sold domestically. The value-added tax and consumption tax at the import stage shall be declared and levied according to the current regulations.

Enterprises need to make adjustments to the processing trade manuals (accounts) in accordance with the relevant requirements of the Announcement.

Drafting organizations: Tariff Department, Free Trade Department, Inspection Department, Tax Administration Bureau (Beijing, Tianjin, Guangzhou), Qingdao Customs, Shenzhen Customs

END TRANSLATION

Attachments:

[250410 GACC Interpretation of the Additional Tariffs on Imports from the United States cn.docx](#)