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Subject: 轉國貿署函~有關美國海關及邊境保護署發布本（114）年 8 月 7 日生效之調整對等關稅之指引

Importance: High

親愛的會員您好

美國海關及邊境保護署（CBP）依據 7 月 31 日發布之「調整對等關稅稅率」行政命令進行相關修正，於 8 月 4 日發布指引，要點略述如下：

一、指引：

- 除豁免項目外，2025 年 8 月 7 日美東時間凌晨零時 1 分後進入美國之貨品均需遵守美國稅則號列（HTSUS） 9903.02.02 至 9903.02.71 之稅率規定（前述稅號列於 7 月 31 日發布之行政命令附錄 II，**臺灣對等關稅稅號為 9903.02.60(詳下圖片)，對等關稅稅率為 20%**）。
- 歐盟貨物之第一欄一般關稅稅率大於或等於 15%者，對等關稅稅率為 0%，以 9903.02.19 申報；一般稅率小於 15%之歐盟貨物，其對等關稅稅率為補足至 15%為限，以 9903.02.20 申報。
- 7 月 31 日發布之行政命令不影響針對中國（含港澳）之規定，中國（含港澳）貨品繼續適用稅號 9903.01.25 之 10%對等關稅稅率。

二、豁免項目：

- 在途貨品：在 8 月 7 日美東時間凌晨零時 1 分前裝船，且在進入美國之最終運輸途中，並於 10 月 5 日美東時間凌晨零時 1 分前報關進口或從保稅倉庫提領報關之貨品，適用 10%對等關稅稅率，並須以 9903.01.25 稅號申報。
- 資訊類產品，包括但不限於出版品、電影、海報、唱片、照片、錄音帶、光碟、CD ROM、藝術品及新聞通訊等，須以 9903.01.31 稅號申報。
- 半導體及相關電子產品，以 9903.01.32 申報。
- 鋼鋁及其衍生品、乘用車及輕型卡車、銅及其衍生品等，適用 232 條款關稅，須以 9903.01.33 稅號申報。
- 對至少含 20%美國成分之貨品，僅就其非美國成分計算對等關稅，並須以 9903.01.34 稅號申報。
- 第 98 章：申請暫時保稅進口（Temporary Importation Under Bond, TIB）之貨品須申報對等關稅稅號、適當之 9813 稅號（保稅稅號）以及第 1 至 97 章之稅號，符合保稅要求之貨品無須支付關稅，包括對等關稅。

三、轉運（Transshipment）：

- 被 CBP 認定為規避對等關稅而轉運之貨物，將改課徵 40%從價稅率，CBP 將指示更正報關資訊，並將稅號改為針對轉運貨品之 9903.02.01，或在清算時徵收 40%之適用稅率。
- 40%關稅是外加於其他適用之罰款或罰金，以及外加於適用於原產國之各項稅金或費用。

四、稅則號列申報程序（HTSUS Reporting Sequence）：

- CBP 要求正確申報每項關稅之稅則號列，並依照 CBP 提供之順序，申報適用包含多個稅號之入境貨品。
- 針對美國成分至少佔 20%且歸入 9903.01.34 之貨品，需分為兩行申報，第一行包含美國成分，第二行包含非美國成分。

檢送國貿署貿雙二字第 1147026129 號函、本案 CBP 對等關稅指引如附件，併請卓參。

ANNEX II

1. Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern daylight time 7 days after the date of the executive order, excluding the day the executive order is signed, subchapter III of chapter 99 of the Harmonized Tariff Schedule of the United States (HTSUS) is modified as follows:

- a. Heading 9903.01.25 of the HTSUS shall be amended by deleting the article description and by inserting "Articles the product of any country, except for products described in headings 9903.01.26–9903.01.33, 9903.02.02–9903.02.71, and 9903.96.01, and except as provided for in headings 9903.01.34 and 9903.02.01, as provided for in subdivision (v) of U.S. note 2 to this subchapter " in lieu thereof; and
- b. Headings 9903.01.43–9903.01.62 and 9903.01.64–9903.01.76 and corresponding subdivisions (v)(xiii)(1)–(9) and (11)–(57) of U.S. note 2 to subchapter III of chapter 99 of the HTSUS are hereby terminated as to any future entries.
- c. Subdivision (v) of U.S. note 2 to subchapter III of chapter 99 of the HTSUS shall be amended by:
 - i. Deleting "and 9903.01.43–9903.01.76" each place that it appears and inserting "9903.01.63, and 9903.02.01–9903.02.71" in lieu thereof;
 - ii. Inserting the following new subdivision in numerical sequence at the end of subdivision (v) of U.S. note 2:

"As provided in headings 9903.02.19 and 9903.02.20, for any good of the European Union subject to a specific or compound rate of duty under column 1-General, the *ad valorem* equivalent rate of duty of such good shall be determined by dividing the amount of duty payable under column 1-General by the customs value of the good. For example, if a good were subject to a specific duty of 50 cents per kilogram, and one kilogram of the good were entered with a customs value of \$10, then the *ad valorem* equivalent rate of duty would be obtained by dividing 50 cents by \$10, yielding 5 percent."

- d. The following new headings shall be inserted in numerical sequence, with the material in the new heading inserted in the columns of the HTSUS labeled "Heading/Subheading", "Article Description", "Rates of Duty 1-General", "Rates of Duty 1-Special", and "Rates of Duty 2", respectively:

Heading / Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
9903.02.60	Except for goods loaded onto a vessel at the port of loading and in transit on the final mode of transit before 12:01 a.m. eastern daylight time on August 7, 2025, and entered for consumption or withdrawn from warehouse for consumption before 12:01 a.m. eastern daylight time on October 5, 2025, except for products described in headings 9903.01.30–9903.01.33, and except as provided for in headings 9903.01.34 and 9903.02.01, articles the product of Taiwan, as provided for in subdivision (v) of U.S. note 2 to this subchapter	The duty provided in the applicable subheading + 20%	The duty provided in the applicable subheading + 20%	The duty provided in the applicable subheading

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