

美國 301 條款對中國大陸課徵關稅項目清單 及原產地認定規定相關資訊

- 一、 美國 301 條款對中國大陸產製產品加徵額外關稅，為協助我國廠商了解美國原產地規定，經濟部國際貿易局提供相關資訊供廠商參考。
- 二、 我國業者應注意事項：
 - (一) 確認出口至美國之產品中，是否有在中國大陸加工。
 - (二) 若在中國大陸有加工之製程，應評估原產地是否符合臺灣產製或中國大陸產製，如無法確認產地，應先向美國申請原產地預審。(參照第 4 頁-五、美國原產地及稅則分類預審之申請方式)
 - (三) 原產地規定參考資料：
 1. 美國一般原產地認定標準及規定(19 CFR 102) (第 3 頁)
 2. 美國原產地判定案例(第 7 頁)
 - (四) 認定為中國大陸產製之產品時，確認該出口產品是否被列為加徵額外關稅項目。(參照第 2 頁-三、美國 301 條款對中國大陸課徵關稅之項目清單及進行情況)

三、查詢美國 301 條款對中國大陸課徵關稅之項目清單及進行情況

美國貿易代表署(United States Trade Representative, USTR)網址：
<https://ustr.gov/issue-areas/enforcement/section-301-investigations/record-section-301-investigation>

■ **第 1 階段課徵關稅之項目清單(818 項產品加徵 25%關稅)：**

尋找主畫面內標題：

Trade Action Against China's Unfair Trade Policies and Practices

Initial \$34 Billion Trade Action

點選下方：

[Notice of Action Pursuant to Section 301: China's Acts, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation-June 20,2018](#)

即可開啟 PDF 檔案，其中 **ANNEX B** 即為貨品稅則及貨品描述。

■ **第 2 階段課徵關稅之項目清單(279 項產品加徵 25%關稅)：**

尋找主畫面內標題：

Additional \$16 Billion Trade Action

點選下方：

[Final Second Tranche](#)

即可開啟 PDF 檔案。

■ **第 3 階段加徵關稅之項目清單(5745 項產品加徵 10%關稅)：**

尋找主畫面內標題：

Supplemental \$200 Billion Trade Action

點選下方：

[Tariff List-09.17.18](#)

即可開啟 PDF 檔案。

四、查詢美國一般原產地認定標準及規定(19 CFR 102)

美國政府出版局(U.S. Government Publishing Office, GPO)網址：

<https://www.gpo.gov/fdsys/granule/CFR-2012-title19-vol1/CFR-2012-title19-vol1-part102/content-detail.html>

往下尋找 **Title 19-Customs Duties** 內的「**Part 102-RULES OF ORIGIN**」，點選右邊 PDF 連結可開啟檔案，確認詳細原產地標準資訊。

● 注意事項:

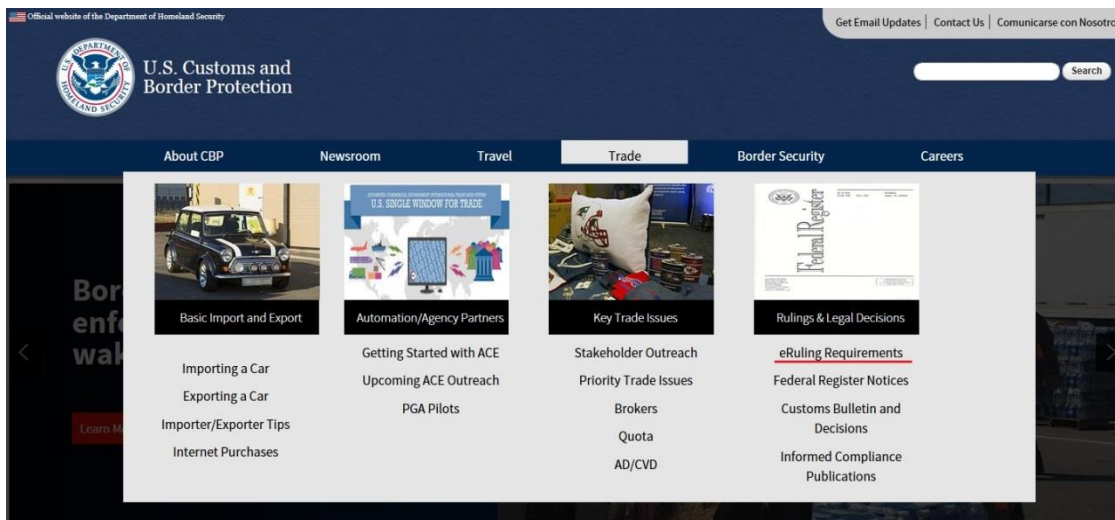
若貨物之加工、製造或原材料涉及 2 個以上國家時，美國將依據「實質轉型」原則進行原產地認定，考慮個別產品之名稱、屬性、使用方法、過去 CBP 原產地判定案例、法院判決及 CBP 解釋等，由美國海關依職權視個案認定。

五、美國原產地及稅則分類預審之申請方式

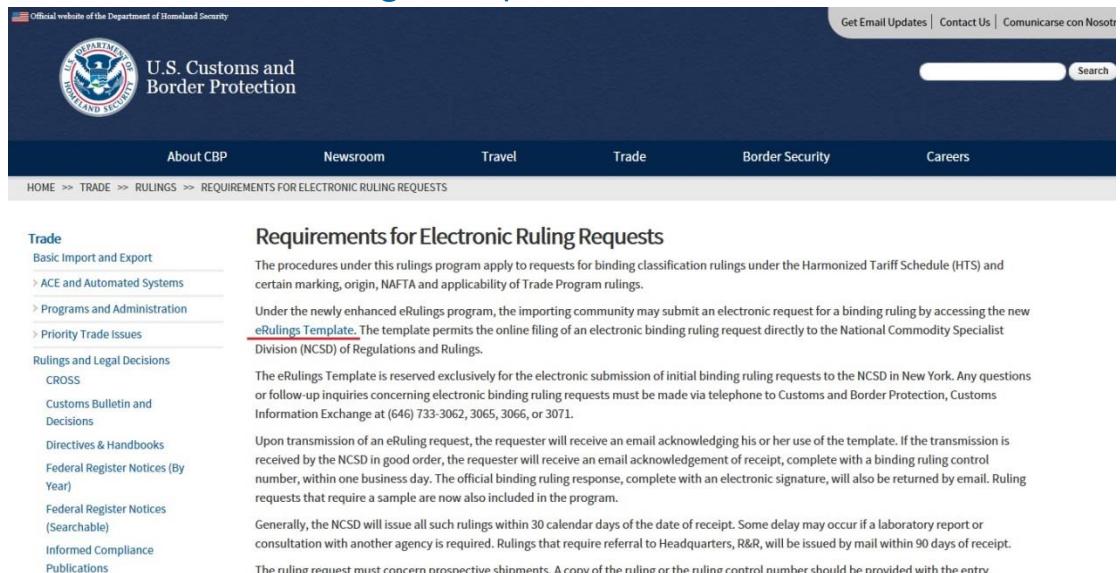
- 需至美國海關暨邊境保護局(U.S. Customs and Border Protection, CBP)網站線上申請

美國海關暨邊境保護局(CBP)網址：www.cbp.gov

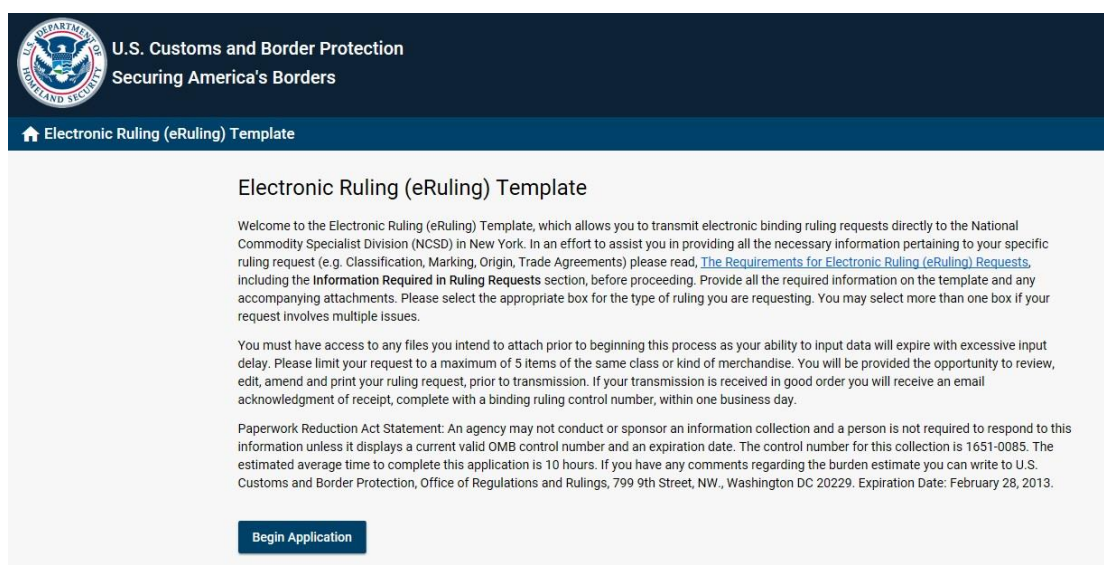
1. 由上方選單尋找第4項「Trade」，點選 Rulings & Legal Decisions 內的「eRuling Requirements」。



2. 點選主頁面內「eRulings Template」。



- 按下方「Begin Application」，進入「Ruling Requester Information」畫面。



U.S. Department of Homeland Security
U.S. Customs and Border Protection
Securing America's Borders

Electronic Ruling (eRuling) Template

Electronic Ruling (eRuling) Template

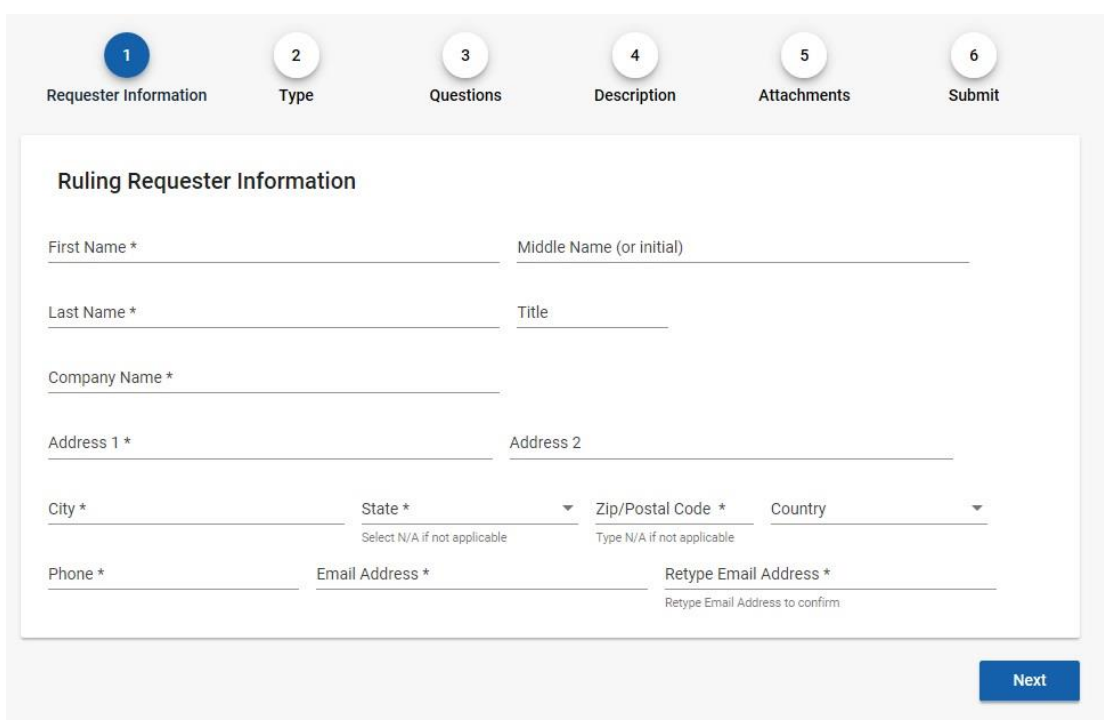
Welcome to the Electronic Ruling (eRuling) Template, which allows you to transmit electronic binding ruling requests directly to the National Commodity Specialist Division (NCS) in New York. In an effort to assist you in providing all the necessary information pertaining to your specific ruling request (e.g. Classification, Marking, Origin, Trade Agreements) please read, [The Requirements for Electronic Ruling \(eRuling\) Requests](#), including the Information Required in Ruling Requests section, before proceeding. Provide all the required information on the template and any accompanying attachments. Please select the appropriate box for the type of ruling you are requesting. You may select more than one box if your request involves multiple issues.

You must have access to any files you intend to attach prior to beginning this process as your ability to input data will expire with excessive input delay. Please limit your request to a maximum of 5 items of the same class or kind of merchandise. You will be provided the opportunity to review, edit, amend and print your ruling request, prior to transmission. If your transmission is received in good order you will receive an email acknowledgment of receipt, complete with a binding ruling control number, within one business day.

Paperwork Reduction Act Statement: An agency may not conduct or sponsor an information collection and a person is not required to respond to this information unless it displays a current valid OMB control number and an expiration date. The control number for this collection is 1651-0085. The estimated average time to complete this application is 10 hours. If you have any comments regarding the burden estimate you can write to U.S. Customs and Border Protection, Office of Regulations and Rulings, 799 9th Street, NW., Washington DC 20229. Expiration Date: February 28, 2013.

[Begin Application](#)

鍵入資料後按左下角之「next」圖示。



1 Requester Information 2 Type 3 Questions 4 Description 5 Attachments 6 Submit

Ruling Requester Information

First Name * Middle Name (or initial)

Last Name * Title

Company Name *

Address 1 * Address 2

City * State * Zip/Postal Code * Country *

Select N/A if not applicable Type N/A if not applicable

Phone * Email Address * Retype Email Address *

Retype Email Address to confirm

[Next](#)

- 畫面出現 4 個選項 (Request Type)，請依需求勾選欲申請預審之項目(可複選)。

U.S. Customs and Border Protection
Securing America's Borders

Electronic Ruling (eRuling) Template

Requester Information Type Questions Description Attachments Submit

Request Type
Select Request Type (check all that apply)

Classification
 Marking
 Country of Origin
 Application of Trade Program or Trade Agreement

Previous Next

5. 回答 Questions 1 至 Questions 4 後，按左下角之「next」。
6. 輸入 Description 欄位，如有多項貨品可點選左下「Add Next Item Description」增加貨品敘述(至多 5 項)，完成後按左下角之「next」。

Requester Information Type Questions Description Attachments Submit

Description

Text of Ruling Request (Include a description of the transaction; for example, a prospective importation of merchandise X from country A). For classification requests, include sufficient information to determine the classification, such as a full and complete description of the article, principal use, commercial or technical designation, relative quantity by weight of each component, illustrative literature, photographs, chemical analysis, flow charts, CAS number, and any other information that may assist in determining the classification. Limit to 5 items or less of the same class or kind.

Industries WHEN SUBMITTING YOUR RULING REQUEST, PLEASE BE SURE TO INCLUDE THE SUGGESTED INFORMATION FOR YOUR RESPECTIVE COMMODITY PER INDUSTRY.

Overview of Issue / General Description *
Overview of Issue / General Description is required

Item 1	
Description	0 / 4000

Add Next Item Description

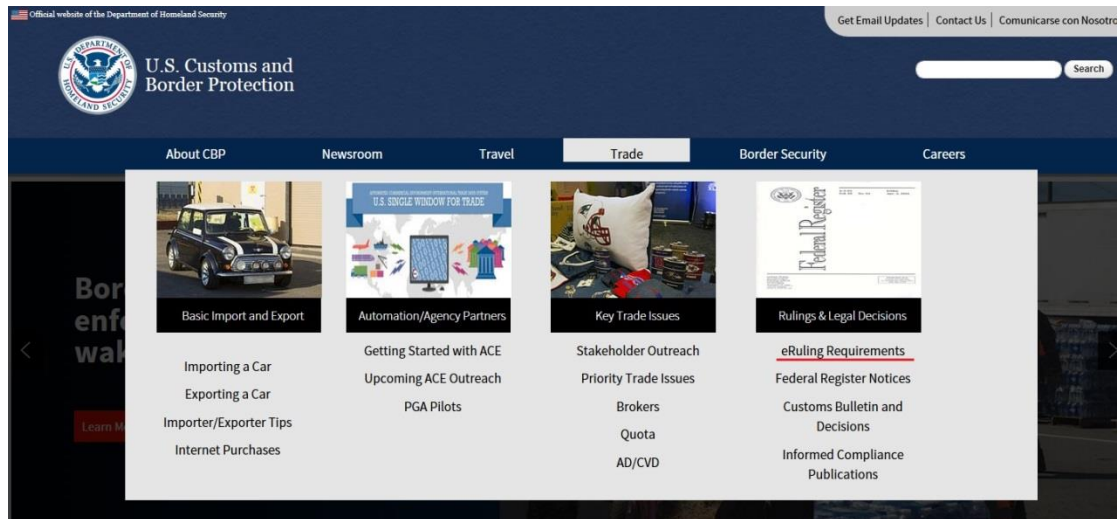
Previous Next

7. 如有相關附件可按左下「Attach」上傳檔案，完成後按左下角之「next」。
8. 確認所有填寫內容後，按左下角之「Submit」即送出申請。

六、原產地判定案例之搜尋方式

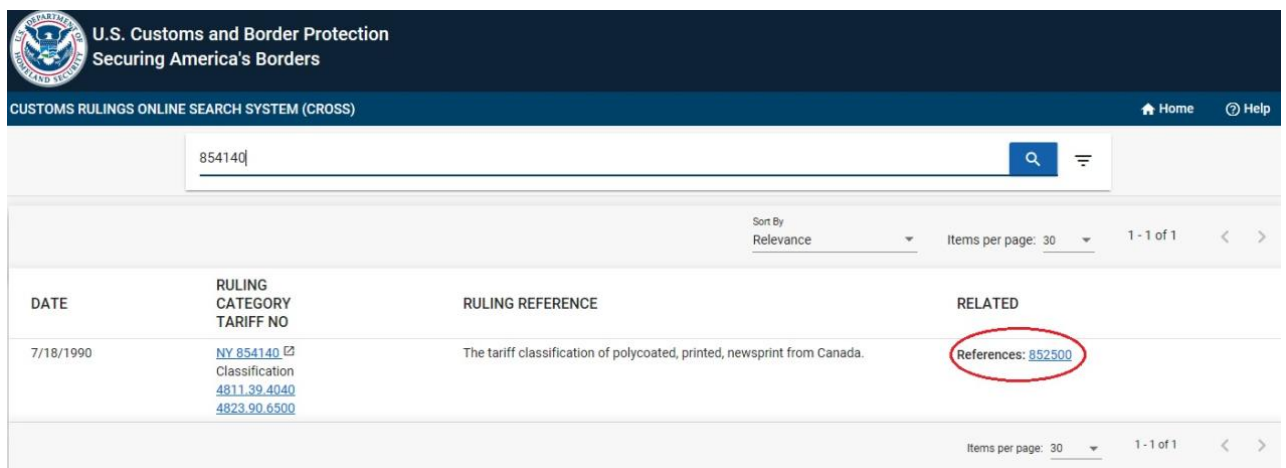
美國海關暨邊境保護局(U.S. Customs and Border Protection, CBP)網址：www.cbp.gov

1. 由上方選單尋找第4項「Trade」，點選 Rulings & Legal Decisions



內的「eRuling Requirements」。

2. 在左側選單中尋找「Rulings and Legal Decisions」，點選該項目下之「CROSS」。
3. 在 Search 欄鍵入貨品名稱或稅則號碼後搜尋。搜尋結果出現後，按右側 References 之藍色數字，可閱覽案例內容。



七、貿易局聯絡資料及美國通關資訊網站

政府單位	內容	聯絡方式
經濟部國際貿易局 貿易服務組	原產地認定標準及相關規定諮詢	經濟部國際貿易局原產地證明及加工證明書線上作業網站 https://cocp.trade.gov.tw/ (02)23977372、(02)23977414、 (02)23977371、(02)23977330、 (02)23977379、(02)23977321

美國政府單位名稱	內容	網址
貿易代表署 (United States Trade Representative, USTR)	美國對中國大陸課徵關稅之項目清單及進行情況	https://ustr.gov/issue-areas/enforcement/section-301-investigations/record-section-301-investigation
美國政府出版局 (U.S. Government Publishing Office, GPO)	美國一般原產地認定標準及規定(19 CFR 102)	https://www.gpo.gov/fdsys/granule/CFR-2012-title19-vol1/CFR-2012-title19-vol1-part102/content-detail.html
海關暨邊境保護局 (U.S. Customs and Border Protection, CBP)	<ul style="list-style-type: none"> ■ 美國原產地及稅則分類預審 ■ 美國原產地判定案例 	https://www.cbp.gov