

# Chapter 16

## TARIFF BARRIER

### Objectives

- A. To understand better the importance and function of tariff
- B. To have a better understand of different types and forms of tariff barriers
- C. To learn relevant expressions and language structure

### Introduction

Tariff, tax levied by a government on imports and exports, seems familiar to everyone. However, to get it clear is not as easy as it is supposed to be, and it is much more difficult to solve the disputes resulting from it. Then what on earth is the tariff? And what on earth is the tariff for? How many kinds of tariff are there? In this text, we would have a brief answer to those questions.

关税，一个耳熟能详的贸易名词，似乎是地球人都知道。可是真正把它弄清楚却不见得是件很容易的事情。要解决由关税引发的贸易争端更是难于上青天。世贸组织的前身关贸总协定半个多世纪的各国多边贸易谈判，没有哪次不因为这个问题争论得热火朝天，旷日持久，最后还有可能不了了之。既然如此，关税到底是个什么东西，竟能如此牵动贸易各国的神经？征收关税到底目的何在？关税到底有几种形式？本课将就这些问题给出概要的回答。

### Main points of the text

- A.
  - 1. A tariff is a tax levied by a government on goods and service
  - 2. The tariff provides the government with extra tax revenue
- B.
  - 1. Four forms of tariff:
  - 2. Ad valorem duty
  - 3. Specific duty
  - 4. Alternative duty
  - 5. Compound duty

### Background and terminology

**tariff barrier**

关税壁垒

“非关税壁垒”的对称。用高关税限制或杜绝某些外国商品冲击本国市场的措施。旨在提高进口商品成本，从而削弱其竞争能力，达到限制或杜绝这些商品进口的目的。

**Ad valorem duty**

in proportion to the value 从价的，按照价值的，从价关税

以商品价格为标准征收的关税。从价关税的特点是税负合理。同类商品，质量高、价格高，税额也高；质量低、价格低，税额也低。目前大多数国家都规定以正常价格，即独立的买卖双方在自由竞争条件下成交价格，作为完税价格；如果发票价格与正常价格一致，即以发票价格作为完税价格；如果发票价格低于正常价格，则根据海关估定价格作为完税价格。

**Specific duty**

designating a customs charge levied on merchandise by unit or weight rather than according to value 从量关税

按商品的重量、容量、数量、长度、面积等为标准征收的关税，主要有毛重、净重、法定重量 3 种。一般从量关税又有许多税目，价格高、重量小的，税率相应较高，而价格低、重量大的，税率相应低些。

**Alternative duty**

选择关税

allowing a choice between two or more things 二选一的；*n.* 可供选择的事物

一国海关对某一种进口商品，归地点能够从量、从价两种税率，选择其中税额较大者征收。既在商品价格低廉或市价跌落时，采用从量税；在货物价格高昂或市价上涨时，采用从价税。但有时为了鼓励某种商品进口，也选择其中税额较低者征收。

**Compound duty**

混合关税

亦称“复合关税”。对进出口商品同时征收从量税和从价税的一种关税。分两种情况：一种是以从量税为主，加征从价税；另一种是以从价税为主，加征从量税。

**import duty**

进口关税

是对输入国内的外国商品征收的关税，是征收关税的一种重要形式。一般在外国商品进入国境、关境时，或从海关保税仓库提出运进国内市场时征收，其目的在于防止外国竞争，保护本国生产和市场。

**inflation**

通货膨胀，通胀

A situation where prices rise to keep up with increased production costs, with the result that the purchasing power of money falls.

由于生产成本的增加而引起的物价上涨，从而导致货币购买力降低。一般地说，个别或部分商品的价格上涨，并不构成通货膨胀，只有大多数商品发生上涨，而且是持续的、相当程度的、可观察到并对经济发生影响时才是通货膨胀。根据通货膨胀对物价水平的影响状况不同，可分为三种类型：1) 开放型；2) 抑制型；3) 隐蔽型。

## Language points

**revenue**

the income of a government from all sources; the money that a government receives from taxes or that an organization, etc. receives from its business 财政收入，税收收入，收益，岁收

1. This year there is a shortfall in tax revenue.

今年税收收入不足。

2. That company's annual revenues rose by 30%.

那家公司的年收入增加了 30%。

**to base (on)**

to find a basis for; establish; 以...为基础，发现...的基础，建立，创立

1. She based her conclusions on the report.

她根据报告作出结论

2. They decided to base the new company in Beijing.

他们决定将新成立的公司总部设在北京。

3. One should always base one's opinions on facts.

意见应以事实为根据。

4. We should always base our trade plan on the economic development of our country.

我们无时不应以我国的经济发展为基础制定贸易计划。

**onerous**

troublesome or oppressive; burdensome; needing great effort; causing trouble or worry 有麻烦的或有压力的；难以负担的，令人焦虑的，艰巨的，费力的

1. This is really an onerous task for a girl in her early 20s, especially who just graduated from school.

对于一个 20 岁出头的女孩，尤其是刚刚从学校毕业的女孩来说，这的确是一件难以承担的任务。

2. An alternative duty is where both an ad valorem duty and a specific one are prescribed for a product,

with the requirement that the more onerous one shall apply.

选择税是一种产品按规定既可以征收从价税又可以征收从量税，要求按税额更多的税种来征收。

**to apply** (to)

to be pertinent or relevant; to concern or relate to; 适用，涉及

1. This is a rule that applies to everyone.  
适用于每个人的规则
2. What I am saying applies only to some of you.  
我所说的只涉及你们中的一部分人。

**to impose** (on, upon)

to establish or apply as compulsory; levy; to introduce a new law, rule, tax, etc. to order that a rule punishment, etc. be used; to force...to have to deal with...that is difficult or unpleasant; 课收，征收，强制推行，迫使，把..... 强加于

1. A new tax was imposed on fuel.  
政府当局开始对燃油征收一项新税。
2. New duties were imposed on wines and spirits.  
酒类被加征新税。
3. In our country, import duty is imposed on the value of shipment including commission.  
我们的进口税是按货物的价值（包括佣金）征收的。
4. This system imposes additional financial burdens on many people.  
这个制度给很多人增加了额外的经济负担。
5. She didn't want to impose her values on her friends.  
她并不想勉强朋友们接受自己的价值观。

**to discourage** (from doing)

to try to prevent by expressing disapproval or raising objections; especially by making it difficult to do 阻止，阻拦，劝阻，

1. We shall start a campaign to discourage smoking among teenagers.  
我们将展开劝阻青少年吸烟的运动。
2. Tariff barrier is one of the means to discourage free trade in the world.  
关税壁垒是当今世界上阻碍自由贸易的手段之一。
3. His parents tried to discourage him from being an actor.  
他的父母企图阻止他去当演员。

**to vary** (with, from...to..., between)

to undergo or show change; to change or be different according to the situation; to make changes to something to make it slightly different; 经受或表现出变化，变化，变更，改变，调整

1. Prices vary according to the type of room you require.

价格随所要求的户型而有所变化。

2. The job enables me to vary the hours I work.

这项工作使我能够调整工作时间。

3. The menu varies with the season.

菜单随季节不同而变动。

4. Class numbers vary between 25 and 30.

班级的数目从 25 到 30 不等。

### to provide somebody with something

### to provide something for somebody

to give something to somebody or make it available for them to use 给.....提供

1. They provide us with food.

他们供给我们食物。

2. We provided food for the hungry children.

我们为饥饿的孩子们提供食物。

3. We are always glad to provide our buyers with all possible conveniences.

我们一贯乐意向买主提供一切可能的便利。

### to depend on/upon

To rely on; to be affected or decided by 取决于, 由...而定

1. It all depends on how you tackle the problem.

那要看你如何应付这问题而定。

2. Your profits depend on the quality of your technical personnel.

你公司的利润要看你们技术人员的质量如何而定

### to be free (from / of)

To remove; to allow ...to; not attached to 免除..., 解除, 没有...,

1. The film is free of charge.

电影是免费的。

2. The sellers shall be free from any claims and demands upon the merchandise once delivered.

货物一旦交付后, 卖方可不接受任何索赔和要求。

### in accordance with.....

according to a rule or the way that somebody says that something should be done

一致, 依照, 根据

1. We should act in accordance with the rules.

我们应根据条例行事。

2. In accordance with faxes exchanged, we are glad to have sold you 50 tons of castor beans.

按照双方往来电传，我们很高兴已售给你方 50 吨蓖麻子。

### to keep up with

To move, make progress or increase at the same rate as somebody or something 跟上，并驾齐驱，（与）起步前进

1. Don't run — I can't keep up with you.

别跑了，我赶不上你了。

2. These raincoats are selling so quickly that we have had to enlarge our factory so as to be able to keep up with the demand.

这些雨衣销售很快，我们不得不扩建工厂以便能适应需求的增长。

**The tariff increases the price at which the goods are sold in the importing country and therefore makes them less competitive with locally produced goods.** 关税增加了商品在进口国内销售的价格，因此它们没有当地生产的商品富有竞争力。

at which the goods are sold in the importing country 是定语从句，修饰先行词 price。

competitive with: 可与...竞争的，例如：

1. Our price is competitive with that of our rivalries.

我们的价格是可与我们竞争对手的价格相竞争的。

**An ad valorem, the kind most commonly used, is one that is calculated as a percentage of the value of the imported good – for example, 10, 25 or 35 percent.** 最常使用的一种是从价税，是以进口商品价格的百分比计算——例如 10%，25% 或 35%。

the kind most commonly used 是 An ad valorem 的同位语。most commonly used 过去分词，作 the kind 的定语。that is calculated as a percentage of the value of the imported good 是定语从句，修饰先行词 one。

**They may be based, depending on the country, either on the value of the goods landed at the port of destination, or on the value of the goods at the port in the country of origin.**

根据不同国家，它们（从价税）不是以到达目的地港口的商品价格为根据，就是以原产国港口的货物价格为根据。

本句话结构有些复杂，be based on...以...为基础；以...为根据，理解时要跳过 depending on the country 这一短语，结构会显得更清晰。

**An alternative duty is where both an ad valorem duty and a specific one are prescribed for a product, with the requirement that the more onerous one shall apply.**

选择税是一种产品被规定既可以征收从价税又可以征收从量税，要求按照税额更多的税种征收。

where both an ad valorem duty and a specific one are prescribed for a product...

疑问副词 where 引导的表语从句。

that the more onerous one shall apply 是 requirement 的同位语从句。

**Compound duties are imposed on manufactured goods which contain raw materials that are themselves subject to import duty.**

混合税是对制成品征收的，这些成品用的原材料本身要缴纳进口税。

本句虽短，但结构有点复杂，包含有两个定语从句，第一个定语从句由 which 引导，修饰先行词 goods，第二个定语从句由 that 引导，修饰先行词 materials。应该说，这是定语从句当中又有定语从句。

## Summary

This lesson provides a brief answer to the questions concerning the meaning of tariff and tariff barriers, the functions and importance of such tariff barriers and the four types of duties

## Comprehensive questions

1. What is a tariff?
2. What is an ad valorem duty?
3. What is a specific duty?
4. What is an alternative duty?
5. What is a compound duty?