

## 增值税

财政部、商务部、海关总署和国家税务总局于 2011 年 10 月 10 日联合发布财税[2011]88 号文件，规定原财税[2009]115 号文件中的有关外资研发中心进口科技开发用品免征进口税收和符合条件的内外资研发机构采购国产设备全额退还增值税的优惠将继续执行。88 号文件的执行期限为 2011 年 1 月 1 日至 2015 年 12 月 31 日，具体从外资研发中心取得资格的次月 1 日起执行。

享受税收优惠的外资研发中心需要满足的条件：

指标	2009 年 9 月 30 日及其之前设立	2009 年 10 月 1 日及其之后设立
研发费用标准		
-独立法人-投资总额	不低于 500 万美元	不低于 800 万美元
-非独立法人（公司内设部门或分公司）-研发总投入	不低于 500 万美元	不低于 800 万美元
-所有外资研发中心-研发经费年支出额	不低于 1,000 万美元	不适用
专职研究与试验发展人员	不低于 90 人	不低于 150 人
累计购置的设备原值	不低于 1,000 万元	不低于 2,000 万元

符合条件的外资研发中心可以享受的税收优惠：

- 免征进口税收-符合条件的外资研发中心进口《科技开发、科学研究和教学设备清单》中所列用品，免征进口环节的关税和进口环节增值税、消费税。
- 采购国产设备全额退还增值税-符合条件的外资研发中心采购《科技开发、科学研究和教学设备清单》中所列国产设备全额退还增值税。



2015. Incentives specific to an R&D centre shall take effect from the first day of following the month in which it obtains the qualification (Effective Day).

The criteria for foreign invested R&D centers to be eligible for tax incentives

Parameters	R&D centers set up on or before 30 September 2009	R&D centers set up on or after 1 October 2009
R&D expenses parameter		
-Independent legal entity ó total investment	× USD 5 million	× USD 8 million
-Non-independent legal entity (internal department or branch) ó total R&D contribution	× USD 5 million	× USD 8 million
-All foreign invested R&D centers ó annual R&D expenditures	× CNY 10 million	Not applicable
Full time R&D personnel	× 90 persons	× 150 persons
Accumulated equipment value	× CNY 10 million	× CNY 20 million

The tax incentives available for qualified foreign invested R&D centers

- Import tax exemption- Qualified foreign invested R&D centers shall be exempt from import Customs Duty, VAT and Consumption Tax on imported equipment specified in Equipment List for Scientific Development, Scientific Research and Teaching.
- VAT refund on domestically-manufactured equipment- Qualified foreign invested R&D centers shall be entitled to a VAT refund on purchases of certain domestically-manufactured equipment specified in Equipment List for Scientific Development, Scientific Research and Teaching.

## VAT Reform

The Chinese State Council announced on 26<sup>th</sup> October 2011 that it will launch the much-anticipated pilot VAT reform program on 1<sup>st</sup> January 2012. The pilot program initially will apply to transportation and modern service industries in Shanghai. Under China's current indirect tax system, VAT is levied on the supply of goods, the provision of repair, processing and replacement services, and on imports at the standard rates of 13% or 17%, while Business Tax is levied on the provision of other services and the transfer of intangibles and real property at rates of 3% or 5%. The aim of the pilot program is to resolve the double taxation issues under the prevailing system and to foster the development of specified modern service industries by gradually transitioning these industries from liability to Business Tax to liability to VAT.

### Highlights of the pilot program

- (1) The taxation of specified sectors will transition to being subject to VAT rather than Business Tax;
- (2) The pilot program initially will be implemented in the transportation sector and certain modern service industries in Shanghai. The program may be expanded nationwide for selected industries when conditions permit;
- (3) Two new tax rates of 11% and 6% will be introduced, which will apply in conjunction with the current rates of 17% and 13%;
- (4) During the pilot period, the VAT revenue will be retained by the original local governments;
- (5) Business Tax incentives applicable to the pilot industries will be adapted to the VAT reform so that the incentives continue to apply; and
- (6) VAT paid by taxpayers under the pilot program will be creditable provided all other requirements are met under the VAT rules.

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张有礼	联系电话(Tel): 53832277*5168	王伟文	联系电话(Tel): 53832277*5111
<b>Youli Zhang</b>	电子信箱(Email): ylzhang@deancca.com.cn	<b>Jude Wang</b>	电子信箱(Email): weiwen@deancca.com.cn
周剑英	联系电话(Tel): 53832277		
<b>Jenny Zhou</b>	电子信箱(Email): jenny.zhou@deancca.com.cn		