

# 投资与税务

· 德安通讯 · 2011 年 11 月 〈总第 130 期 >

# 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,免征进口关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。



# 增值税试点改革

根据 2011 年 10 月 26 日召开的国务院常务会议,期盼已久的增值税制度改革试点将于 2012 年 1 月 1 日开始。会议决定,先在上海市交通运输业和部分现代服务业等开展试点。在中国现行的间接税制度下,销售货物、提供加工和修理修配劳务及进口货物属于增值税的应税范畴,适用 17%和 13%的增值税税率。提供其他劳务、转让无形资产或销售不动产则属于营业税的征税范畴,适用 3%或者 5%的营业税税率。试点工作的目的是将目前征收营业税的行业逐步改为征收增值税,以此进一步解决现在的货物和劳务税制中的重复征税问题,并支持现代服务业的发展。

#### 试点概要

- (1) 在部分地区和行业开展试点,逐步将目前征收营业税的行业改为征收增值税;
- (2) 现在上海市交通运输业和部分现代服务业开展试点,条件成熟时可选择部分行业在全国范围进行试点;
- (3) 在现行增值税 17%标准税率和 13%低税率基础上,新增 11%和 6%两档税率;
- (4) 试点期间原归属试点地区的营业税收入,改征增值税后收入仍归属试点地区;
- (5) 试点行业原营业税优惠政策可以延续,并根据增值税特点调整适用;
- (6) 纳入改革试点的纳税人缴纳的增值税可按规定抵扣。

以上信息仅提供德安客户及对本公司业务感兴趣之人士参考,我们将尽量确保上述信息的准确性,我们提请读者注意,上述内容系有关文件的摘要,在实际应用时,须参照全文为准。同时,我们欢迎各位就上述信息咨询本公司的专业人士,也欢迎各位登陆我们的网站 www.deancpa.com.cn。我们将为我们的客户提供实实在在的增值服务。上述摘编如中、外文不一致的,以中文为准。

## **VAT Incentives**

The Ministry of Finance (MOF), the Ministry of Commerce (MOFCOM), the General Administration of Customs (GAC) and the State Administration of Taxation (SAT) jointly issued Cai Shui [2011] No. 88 (Circular 88). Circular 88 stipulates the continuation of the relevant import tax exemption on purchases of certain R&D equipment and devices by foreign invested R&D centers and the Value Added Tax (VAT) refund on purchase of domestically-manufactured equipment available for domestic and foreign invested R&D institutions. This exemption was specified in a previous circular, Cai Shui [2009] No.115 (Circular 115). Circular 88-s effective period is from 1 January 2011 to 31 December



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 (õEffective Dayö).

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

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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 õEquipment List for Scientific Development, Scientific Research and Teachingö.
- ➤ 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 õEquipment List for Scientific Development, Scientific Research and Teachingö.

## **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 grogram initially will apply to transportation and modern service industries in Shanghai. Under China® 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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