

## 增值税退税

财政部和国家税务总局于 2011 年 10 月 13 日联合发布了财税[2011]100 号 文件（以下简称“100 号通知”）。100 号通知对国发[2011]4 号文件（以下简称“4 号通知”）中有关软件产品的增值税优惠政策进行了细化，明确了部分操作性问题。100 号通知自 2011 年 1 月 1 日起执行。

主要内容如下：

- 销售软件产品可以享受的增值税优惠  
100 号通知“明确了增值税一般纳税人销售其自行开发生产的软件产品，按 17% 税率征收增值税后，对其增值税实际税负超过 3% 的部分实行即征即退政策。”
- 享受增值税退税优惠政策的软件产品需要满足的条件
  - ◇ 软件产品界定  
100 号通知中所指的“软件产品”是指信息处理程序及相关文档和数据。包括：
    - ① 计算机软件产品
    - ② 信息系统
    - ③ 嵌入式软件产品
  - ◇ “销售自行开发生产的软件产品”的特殊情形  
本地化改造  
本地化改造是指对进口软件产品进行重新设计、改进、转换等，单纯对进口软件产品进行汉化处理不包括在内。
  - 受托开发  
纳税人受托开发软件产品，著作权属于受托方的征收增值税。著作权属于委托方或属于双方共同拥有的不征收增值税。
  - ◇ 税务机关对软件产品的审核  
满足下列条件的软件产品，经主管税务机关审核批准，可享受增值税退税政策：
    - ① 取得省级软件产业主管部门认可的软件检测机构出具的检测证明材料
    - ② 取得软件产业主管部门颁发的《软件产品登记证书》或著作权行政管理部门颁发的《计算机软件著作权登记证书》
- 计算软件产品增值税即征即退税额

当期软件产品销项税额= 当期软件产品销售额 x 17%	X
扣除：当期软件产品可抵扣进项税额	(X)
当期软件产品增值税应纳税额	X
扣除：当期软件产品销售额 x 3%	(X)
即征即退税额	X



### Value Added Tax (VAT) refunds

The Ministry of Finance (MOF) and the State Administration of Taxation (SAT) jointly issued the circular Cai Shui [2011] No.100 (Circular 100) on 13 October 2011, interpreting the Value Added Tax (VAT) incentives for software specified in Guo Fa [2011] No.4 (Circular 4) and clarifying certain implementation issues. Circular 100 will take effect retrospectively from 1 January 2011.

Key points:

- The VAT incentives available for the sale of software products  
Circular 100 stipulates that general VAT taxpayers will be liable to charge VAT at the full rate of 17% on the sale of self-developed software products. However, they can obtain a refund immediately if and to the extent that their VAT payable exceeds 3% of their sales amount.
- The criteria for software products to enjoy the VAT refund incentives
  - 2.1 Scope of software products  
Software products specified in Circular 100 refer to the information processing systems and the related documents and data, including:
    - Computer software products
    - Information systems
    - Embedded software products
  - 2.2 Special circumstances in respect of sale of self-developed software products
    - Localization  
Software localization refers to redesigning, improvement and transformation of imported software. Simple translation of software into the Chinese language would not be considered as localization.
    - Entrusted development  
Where a taxpayer is entrusted by a client to develop a software product, the taxpayer shall be liable for VAT for the software development services if the copyright of the software so developed belongs to the taxpayer. The taxpayer shall not be liable for VAT if the copyright of such software belongs to the client or both the client and the taxpayer.
  - 2.3 Review and verification on software products by tax authorities  
A taxpayer is entitled to the VAT refund upon approval of tax authority in charge if the following conditions are met:
    - The taxpayer has obtained the evidential materials of testing issued by the software testing institutions recognized by the department in charge of software sector at the provincial level
    - The taxpayer has obtained the Software Product Registration Certificate issued by the department in charge of software sector or the Computer Software Copyright Registration Certificate issued by the administrative department in charge of copyright.
- The formula for calculate the VAT refund
 

Output tax on software products of the relevant period = Sales amount of software products of the relevant period x 17%	X
Deduct: Creditable input tax on software products of the relevant period	<del>(X)</del>
VAT payables on software products of the relevant period	X
Deduct: Sales amount of software products of the relevant period x 3%	<del>(X)</del>
VAT refund	X

## Value Added Tax (VAT) and Business Tax (BT) thresholds increased

Circular: Ministry of Finance Decree No.65

Date of issue: 28 October 2011

Effective date: 1 November 2011

Individuals affected: Individuals conducting VATable and BTable activities

Key points:

The Ministry of Finance and the State Administration of Taxation have amended the thresholds for VAT and BT as follows to facilitate the development of micro and small enterprises:

### ➤ VAT

Taxpayer	Before 1 November 2011	After 1 November 2011
Taxpayers selling goods	Monthly sales amount ranging from RMB 2,000 to RMB 5,000	Monthly sales amount ranging from RMB 5,000 to RMB 20,000
Taxpayers providing taxable services	Monthly sales amount ranging from RMB1,500 to RMB 3,000	Monthly sales amount ranging from RMB 5,000 to RMB 20,000
Taxpayers pay VAT on an incidental basis	Sales amount ranging from RMB150 to RMB 200 per incident (day)	Sales amount ranging from RMB300 to RMB 500 per incident (day)

### ➤ BT

Taxpayer	Before 1 November 2011	After 1 November 2011
Taxpayers paying BT on a periodic basis	Monthly turnover ranging from RMB 1,000 to RMB 5,000	Monthly turnover ranging from RMB 5,000 to RMB 20,000
Taxpayers paying BT on an incidental basis	Turnover of RMB 100 per incident (day)	Turnover ranging from RMB 300 to RMB 500 per incident (day)

- VAT and BT thresholds shall be applicable to the individuals only.
- The finance department (bureau) and the tax authorities at the provincial level shall determine the thresholds applicable to their jurisdictions with reference to the above prescribed range and taking into account the actual circumstances.

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