

## 增值税试点改革

11月16日，财政部和国家税务总局发布经国务院同意的《营业税改征增值税试点方案》，同时颁布了财税[2011]第110号和第111号文，关于《交通运输业和部分现代服务业营业税改征增值税试点实施办法》、《交通运输业和部分现代服务业营业税改征增值税试点有关事项的规定》和《交通运输业和部分现代服务业营业税改征增值税试点过渡政策的规定》，明确从2012年1月1日起，在上海市交通运输业和部分现代服务业开展营业税改征增值税试点。

改革试点的主要内容是：1)在现行增值税17%和13%两档税率的基础上，新增设11%和6%两档低税率，交通运输业适用11%的税率，研发和技术服务、文化创意、物流辅助和鉴证咨询等现代服务业适用6%的税率；2)试点纳税人原享受的技术转让等营业税减免税政策，调整为增值税免税或即征即退；3)现行增值税一般纳税人向试点纳税人购买服务，可抵扣进项税额；4)试点纳税人原适用的营业税差额征税政策，试点期间可以延续；5)原归属试点地区的营业税收入，改征增值税后仍归属试点地区。

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](http://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。

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## Tax alert: VAT Reform

On 16th Nov 2011, the Chinese government took a giant step forward in its quest to apply a Value Added Tax (VAT) across both its goods and services sectors. The Ministry of Finance (MOF) and the State Administration of Taxation (SAT) joint announced the 'Pilot VAT Reform Program' and issued Caishui [2011] No.110 and No.111 circulars, detailed 'The Implementation Regulations for Transportation and Modern services industries VAT Reform (Pilot Program)' 'The related issues regulations for Transportation and Modern services industries VAT Reform (Pilot Program)' 'The Transformation Policies and regulations for Transportation and

Modern Services industries VAT Reform (Pilot Program) The pilot program initially will appropriate to transportation and modern services industries in Shanghai and it will effect on 1<sup>st</sup> January 2012.

The main content for the pilot program as follow:

- 1) There are two additional new tax rates of 11% and 6% added which from the current VAT tax rates of 17% and 13%. The transportation industries appropriated for the tax rate 11%, and modern services industries (such as R&D and technical services, cultural and creative services, logistics and ancillary services, certification and consulting services and etc) appropriated for the tax rate 6%.
- 2) The policy for reducing or exemptions of the Business Tax to the pilot taxpayer who enjoy the technology transfers before the VAT Reform will modify to VAT exemptions or VAT levy first and refund later.
- 3) The existent VAT taxpayer who obtained services from the piloted taxpayer is allowed to deduct the input VAT.
- 4) During the pilot period, the levies policy for the Business Tax Gap base is allowed to continue to apply for the pilot taxpayer.
- 5) During the pilot period, the new VAT collection will be retained by the original local governments.

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