

财政部 国家税务总局
关于中国（上海）自由贸易试验区内企业以非货币性资产对外投资等资产重组行为有关企业所得税政策问题的通知

Circular of the Ministry of Finance and the State Administration of Taxation on Enterprise Income Tax Policies Concerning Asset Restructuring Activities Such as Using Non-monetary Assets for Investment Purposes by Enterprises in the China (Shanghai) Pilot Free Trade Zone

财税[2013]91号

Cai Shui [2013] No. 91

各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局、地方税务局，新疆生产建设兵团财务局：

To financial departments (bureaus), state tax bureaus and local tax bureaus of all provinces, autonomous regions, municipalities directly under the Central Government and cities specifically designated in the state plan, and the financial bureau of Xinjiang Production and Construction Corps,

根据《国务院关于印发中国（上海）自由贸易试验区总体方案的通知》（国发[2013]38号）有关规定，现就中国（上海）自由贸易试验区（简称试验区）非货币性资产投资资产评估增值企业所得税政策通知如下：

Pursuant to the provisions in the *Circular of the State Council on the Framework Plan for the China (Shanghai) Pilot Free Trade Zone* (Guo Fa [2013] No. 38), the enterprise income tax (EIT) policies concerning asset valuation appreciation where a non-monetary asset is used for investment purposes by an enterprise in the China (Shanghai) Pilot Free Trade Zone (hereinafter referred to as "Pilot FTZ") are notified as follows:

一、注册在试验区内的企业，因非货币性资产对外投资等资产重组行为产生资产评估增值，据此确认的非货币性资产转让所得，可在不超过5年期限内，分期均匀计入相应年度的应纳税所得额，按规定计算缴纳企业所得税。

1. For an asset transfer income arising from asset valuation appreciation in asset restructuring activities such as using a non-monetary asset for investment purposes by an enterprise registered in the Pilot FTZ, such income may, within five years, be evenly included into the annual taxable income by installments to compute the enterprise income tax payable of the relevant years (i.e. "deferred tax payment policy").

二、企业以非货币性资产对外投资，应于投资协议生效且完成资产实际交割并办理股权登记手续时，确认非货币性资产转让收入的实现。

2. Where the enterprise makes investment using a non-monetary asset, the enterprise shall recognize the asset transfer income when the investment agreement has taken effect, the asset has been delivered and the relevant equity registration formalities have been completed.

企业以非货币性资产对外投资，应对非货币性资产进行评估并按评估后的公允价值扣除计税基础后的余额，计算确认非货币性资产转让所得。

Where the enterprise uses a non-monetary asset for investment purposes, the enterprise shall reevaluate the asset, and then recognize an asset transfer income (for EIT purposes) by deducting the asset's tax base from its fair market value, which is obtained from the revaluation.

三、企业以非货币性资产对外投资，其取得股权的计税基础应以非货币性资产的原计税基础为基础，加上每年计入的非货币性资产转让所得，逐年进行调整。

3. Where the enterprise uses a non-monetary asset for investment purposes, the tax base of the equity investment acquired by the enterprise shall be determined according to the original tax base of the non-monetary asset, subject to annual adjustments by adding the amount of asset transfer income which is included in the taxable income for the corresponding year.

被投资企业取得非货币性资产的计税基础，可以非货币性资产的公允价值确定。

The tax base of the non-monetary asset received by the invested enterprise may be determined according to the fair market value of the non-monetary asset.

四、企业在对外投资 5 年内转让上述股权或投资收回的，应停止执行递延纳税政策，并将递延期内尚未计入的非货币性资产转让所得，在转让股权或投资收回当年的企业所得税年度汇算清缴时，一次性计算缴纳企业所得税；企业在计算股权转让所得时，可按本通知第三条第一款规定将股权的计税基础一次调整到位。

4. Where the enterprise transfers or withdraws the aforementioned equity investment within five years from the date when the investment was made, the deferred tax payment policy shall be discontinued. The asset transfer income which had not yet been included in the taxable income when the equity investment was transferred or withdrawn shall be *all* included in the taxable income of the year in which the equity investment was transferred or withdrawn and the enterprise shall compute and pay EIT in full; the enterprise may also make full corresponding adjustment to the tax base of the equity investment at one time according to the first paragraph of article 3 of this circular when computing the taxable income from the transfer of the equity investment.

企业在对外投资 5 年内注销的，应停止执行递延纳税政策，并将递延期内尚未计入的非货币性资产转让所得，在歇业当年的企业所得税年度汇算清缴时，一次性计算缴纳企业所得税。

Where the enterprise is deregistered within five years from the date when the investment was made, the deferred tax payment policy shall be discontinued. The asset transfer income which had not yet been included into the taxable income when the enterprise was deregistered shall be *all* included in the taxable income of the year in which the enterprise' business was closed, and the enterprise shall compute and pay EIT in full.

五、企业应于投资协议生效且完成资产实际交割并办理股权登记手续 30 日内，持相关资料向主管税务机关办理递延纳税备案登记手续。

5. To apply for the deferred tax payment policy, the enterprise shall file relevant documents to the competent tax authorities within 30 days from the date when the investment agreement has taken effect, the asset has been delivered *and* the relevant equity registration formalities have been completed.

主管税务机关应对报送资料进行审核，在规定时间内将备案登记结果回复企业。

The competent tax authorities shall review the filing documents and inform the enterprise of the filing result within prescribed period.

六、企业应在确认收入实现的当年，以项目为单位，做好相应台账，准确记录应予确认的非货币性资产转让所得，并在相应年度的企业所得税汇算清缴时对当年计入额及分年结转额的情况做出说明。

6. In the year in which the relevant asset transfer income was recognized, the enterprise shall ensure appropriate records in place on investment project basis to correctly reflect the amount of the asset transfer income which should be recognized. The enterprise shall also explain the amount to be included in the taxable income of the current year and future years when the EIT final settlement was conducted for the relevant years within the deferred payment period.

主管税务机关应在备案登记结果回复企业的同时，将相关信息纳入系统管理，并及时做好企业申报信息与备案信息的比对工作。

When the competent tax authorities inform the enterprise of the filing result, the tax authorities shall store relevant information in their system, and check such information against the EIT filings the enterprise later made in a timely manner.

七、主管税务机关在组织开展企业所得税汇算清缴后续管理工作时，应将企业递延纳税的执行情况纳入后续管理体系，并视风险高低情况，适时纳入纳税服务提醒平台或风险监控平台进行管理。

7. Competent tax authorities shall take the implementation status of the deferred tax payment policy into consideration when reviewing EIT annual filing materials; and, where appropriate, deploy the Tax Payment Reminder Service Platform or Risk Monitor Platform to administer the policy implementation depending on the risk levels.

八、本通知所称注册在试验区内的企业，是指在试验区注册并在区内经营，实行查账征收的居民企业。

8. The enterprise registered in the Pilot FTZ as mentioned in this circular refers to a resident enterprise registered and operated in the Pilot FTZ with its EIT being computed and collected on an actual profit basis instead of a deemed profit basis.

本通知所称非货币性资产对外投资等资产重组行为，是指以非货币性资产出资设立或注入公司，限于以非货币性资产出资设立新公司和符合《财政部国家税务总局关于企业重组业务企业所得税处理若干问题的通知》（财税[2009]59号）第一条规定的股权收购、资产收购。

The asset restructuring activities such as using a non-monetary asset for investment purposes as mentioned in this circular refers to such activities where the non-monetary asset is used to establish or injected into a company. Such activities is limited to situations where the non-monetary asset is used as capital contribution to set up a new company, and where an asset or share acquisition, as defined by article 1 of the *Circular of the Ministry of Finance and the State Administration of Taxation on Several Issues Concerning the Enterprise Income Tax Treatment for Enterprise Restructuring (Cai Shui [2009] No. 59)*, is carried out.

九、本通知自印发之日起执行。

9. This circular shall come into effect as of the date of its issuance.

财政部 国家税务总局

The Ministry of Finance and the State Administration of Taxation

2013年11月15日

15 November 2013

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