

税务快讯

营改增动态 – 靴子落地 5月1日起将全面实施



2016年3月5日上午，在第十二届全国人民代表大会第四次会议上，李克强总理作了政府工作报告。全国人民代表大会会议是年度重要日程，会前即有业界预测此次会议将公布“营改增”实施的时间表。随着会议的召开，翘首以待的“营改增”实施时间表终于浮出水面。尽管具体的实施细则还未公布，但是对广大纳税人来说，未来路径将逐渐清晰。在报告中，李克强总理宣布今年将全面实施营改增，从**5月1日**起，将试点范围扩大到建筑业、房地产业、金融业、生活服务业，并将新增不动产所含增值税纳入抵扣范围，确保所有行业税负只减不增。但本次政府工作报告暂未披露更详细的内容。

后续展望

伴随时间表的公布，预计财政部和国家税务总局将尽快出台营改增相关文件。尽管目前有关细则尚未公开，但李克强总理的政府工作报告已经传递出一些对业界有重要意义的信息。

- 实施日期——根据政府工作报告，之前未纳入营改增的行业（即建筑业、房地产业、金融业、生活服务业）将会于 5 月 1 日一起纳入营改增范围，这和此前的普遍预期一致。近来各界对营改增的实施日期已有不少猜测。2016 年 2 月 19 日，住房和城乡建设部颁布了建办标[2016]4 号文件，要求各地住建主管部门于 2016 年 4 月底前完成计价依据的调整准备，以适应营改增的要求。因此，该文件被市场普遍视为一个信号，即营改增扩围日期可能定在 2016 年 5 月 1 日。
- 新增不动产所含增值税纳入抵扣范围，这对于担心能否向企业客户转嫁增值税的房地产企业来说是利好消息。
- 新规定将确保所有行业税负只减不增，这对于企业而言具有积极意义。

在过去的几年有关营改增制度的设计过程中，各界就一些税务技术问题存在很多争议和讨论，尤其在房地产和金融业领域。由于新试点行业的相关规定将强调保证税负只减不增，因此至少在试点初期，一些营业税的现行处理可能会被平移到增值税体系中。比如，一项在营业税下免税的服务可能在增值税下会同样获得免税待遇。

营改增细则尚待颁布，而在细则出台到政策实施之间，留给企业的准备时间可能非常有限，这对于目前还未纳入营改增行业的纳税人来说，将是一大挑战。根据我们的观察，不少企业已开始为营改增开展前期工作，为细则出台进行积极准备。由于距离实施的时间仅有一两个月，相关行业纳税人需要优先考虑采取必要的行动和测算工作，以确保营改增全面实施后，企业与客户之间的价款安排能够符合营改增的需要。例如，企业应立即和客户进行沟通，复核其商业合同，确保企业能够在营改增后以合理、合规的方式提高价格向客户收取增值税。企业还应测试其信息系统和内部控制程序，关注包括发票管理在内的增值税合规性工作。同时，考虑到最近公布的国家税务总局 2016 年第 7 号公告对进项税抵扣管理程序方面的简化，各行业应尽早在内控管理和数据梳理上做相应准备。

德勤的间接税团队会继续密切关注营改增的发展。我们一直协助和支持有关部门制定营改增的具体规定，也帮助大量客户为迎接营改增做好准备。如有任何问题，欢迎随时和我们联系。

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往期营改增税务通讯:

[税务总局调整增值税零税率应税服务退（免）税管理办法](#) – 2016年1月8日

[扩大适用增值税零税率政策出口服务范围](#) – 2015年11月3日

[税务总局重新发布营改增跨境应税服务增值税免税管理办法](#) – 2014年9月15日

[电信业纳入营改增范围](#) – 2014年5月9日

[财政部与税务总局发布新版营改增文件](#) – 2013年12月19日

[税务总局出台营改增跨境应税服务增值税免税管理办法](#) – 2013年10月9日

[税务总局发布增值税零税率应税服务退（免）税管理办法](#) – 2013年9月6日

[财政部和税务总局发布在全国开展交通运输业和部分现代服务业营改增试点政策](#) – 2013年6月3日

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Tax Newsflash

The VAT Reform – the speculation ends with the announcement that completion of the VAT Reform will begin on 1 May 2016



In the morning of 5 March 2016, at the Fourth Session of the Twelfth National People's Congress ("the Congress"), Premier Li Ke Qiang delivered the government work report. The Congress is a landmark event for China and there were expectations that an announcement would be made today on the timeline for the implementation of the VAT Reform. This announcement has been long awaited for and, although lacking in detail, it is a step to preparing taxpayers on the timeline for the implementation. In this report, Li Ke Qiang announced that, from [1 May 2016](#), the VAT reform pilot program will be rolled out to cover construction, real estate, financial services and consumer services. It was also stated in the report that the input VAT incurred on newly acquired immovable properties will be allowed to be deducted in order to ensure the tax burden of all sectors will be reduced. There are no further details in this report.

What is next?

With this announcement, it is expected that the detailed rules regarding the VAT reform on the remaining sectors are to be issued soon by the Ministry of Finance and the State Administration of Taxation (SAT). Although the details are not available yet, the following messages from Premier Li Ke Qiang's report are of importance to business.

- Confirmation of the effective date – on closer reading, the speech commented that the start of the inclusion of construction, real estate, financial services and consumer services into the VAT Reform on the 1 May, the expectation is that all the remaining sectors are to be covered under VAT from 1 May 2016. The effective date for the reform of the remaining sectors has been speculated upon for some time especially in light of Circular 4 issued by the Ministry of Housing and Urban-rural Development on 19 February 2016, urging local construction authorities to complete the construction project pricing adjustment work before the end of April 2016. So, in recent weeks, this Circular was seen in the market as a signal that the effective date of the reform was likely to be 1 May 2016.
- Input VAT incurred by general taxpayers on newly acquired immovable property will be fully deductible. This is good news for real estate enterprises who have concerns about the possibilities to pass on VAT to their business customers.
- The new rules aim to ensure that there is no increase of the VAT burden for taxpayers.

For the past years, there have been a lot debate and discussions on technical issues in the design of the new VAT reform rules, especially on sectors like real estate and financial services. Since the new rules aim to ensure a reduction of the tax burden, it is possible that the Business Tax treatment will be transitioned into the VAT rules, at least in the initial stage of the reform. For example, a service that is currently exempted from Business Tax could be exempted from VAT under the new rules.

As the detailed rules are expected to be issued soon, this may leave taxpayers with just a few weeks for the implementation which is extremely challenging. Many businesses have been preparing for the implementation for some time eagerly awaiting the issuance of the rules. With this announcement, and the shortage of time, businesses must focus on prioritizing the actions and all testing so the tax can be charged to the customer. Communications must be conducted with customers to ensure that, commercially, the VAT can be charged and contracts reviewed to ensure this is technically allowed. IT systems should be tested and internal control should be reviewed to ensure the management of VAT issuance and compliance including VAT invoice management. Whilst the issuance of SAT Bulletin [2016] No. 7 allows a simplification of the input VAT verification, business also need to plan ahead on their internal management and understanding of their data.

Deloitte's indirect tax team will continue to monitor the VAT reform developments. We have been working with the authorities to design the new rules. We are assisting many clients in preparation for the reform. If you have any questions, please feel free to contact us.

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Previous issues of VAT Reform newsletters:

[Additional guidance issued on VAT zero-rated services](#) – 8 January 2016

[VAT zero-rated services: Scope expanded](#) – 3 November 2015

[SAT reissues guidance on VAT-exempt treatment for cross-border services](#) – 15 September 2014

[VAT reform to be extended to telecommunications service](#) – 9 May 2014

[MOF and SAT issue new VAT reform rules](#) – 19 December 2013

[SAT issues guidance on application of VAT exemption treatment](#) – 9 October 2013

[SAT issues guidance on application of zero-rated VAT treatment](#) – 6 September 2013

[MOF and SAT issue new regulations on nationwide implementation of VAT reform on transportation and modern services sectors](#) – 3 June 2013

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