

# 税务快讯

## 营改增动态 – 六月份 纳税申报期截止日延 至 6月25日



2016年3月5日李克强总理在第十二届全国人民代表大会第四次会议上宣布将营改增全面推广到建筑业、房地产业、金融业、生活服务业的时间定为2016年5月1日，营改增再次成为业界尤其是即将入围营改增行业的热议话题。纳税人很高兴看到营改增扩围日期最终确定。总理报告中关于所有行业税负只减不增的信息也受到纳税人的普遍欢迎。

企业都迫切希望知道营改增具体方案何时颁布。一方面，纳税人担心从细则出台到5月1日实施之间的时间非常有限，从而为能否按时完成准备工作带来一定困难。例如，有些纳税人担心能否及时完成增值税纳税人认定和首次增值税申报。另一方面，一些重要的政策问题，如房地产业的过渡政策等将如何实施也引起了业界的热烈讨论。

2016年3月11日，税务总局局长王军在两会“部长通道”回答记者提问时表示，为了推动营改增在5月1日顺利落地，税务部门会尽心尽力快出方案，同时做好各种准备工作，税务机关将为企业提供全面培训、全程咨询、全力服务，国税部门将在全国各地的纳税服务厅开办营改增的绿色通道，还将六月份的纳税申报期的截止日由6月15日延长至6月25日，以方便纳税人。

关于政策问题，王军说，在实施方案当中，已经考虑原则上延续过去的优惠政策，并且在这个基础上，根据不同行业的特点和情况，新制定了一些过渡措施，以确保所有行业的税负只减不增。王军还特别提到，前几天，他和财政部部长楼继伟商量，还想建议再给一个行业一项新的过渡措施，以保证他们的税负只减不增。

王军局长在答记者问中传递的下列信息对纳税人十分重要：

- 六月份的纳税申报期的截止日由 6 月 15 日延长至 6 月 25 日
- 税务机关将为纳税人提供包括培训、咨询和绿色通道在内的帮助
- 营业税的优惠政策原则上会平移到增值税下
- 在营改增方案中考虑了过渡性政策确保税负不增加

尽管六月的申报截止日期会延后，税务机关也会为纳税人提供帮助；对纳税人来说，剩下的准备时间仍然是非常有限的。我们建议企业积极采取行动准备营改增，若有需要可主动向税务机关和专业顾问寻求帮助。

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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# Tax Newsflash

## VAT Reform - June VAT filing deadline extended to 25 June 2016



Since Premier Li Ke Qiang announced at the Fourth Session of the Twelfth National People's Congress on 5 March 2016 that the VAT reform will be rolled out to cover construction, real estate, financial services and consumer services on 1 May 2016, the VAT reform has become the hottest topic for discussion among businesses, especially businesses in the sectors to join the reform on 1 May 2016. Taxpayers are glad to see the implementation date finally determined. The Premier's message that the tax burden of all sectors will be reduced was also well received by taxpayers.

Businesses are very anxious to know when the detailed rules about the VAT reform will be issued. Taxpayers are concerned about the limited time between the new rules issuance and the effective date of 1 May, where the preparation work has to be done in a few weeks. For example, some taxpayers are worried about the practical difficulty in completing registration as VAT payers and completing the first VAT filing in time. On the other hand, there have been heated discussions about some key policy issues such as the transition rules for real estate sector.

On 11 March 2016, Wang Jun, Chief of State Administration of Taxation (SAT) told correspondents at the National People's Congress in Beijing that the tax authorities are making every effort to issue the new rules at the earliest date possible. Mr. Wang also mentioned that the tax authorities will make the best effort to provide training and advice to taxpayers in the transition from business tax (BT) to VAT. Fast channels will be opened to VAT reform taxpayers accordingly. He also mentioned that the normal filing deadline of June (i.e. 15 June 2016) will be extended to **25 June 2016** to allow taxpayers more time to get ready.

On policy issues, Mr. Wang commented that in principle, the current preferential treatments under business tax will be transitioned to the VAT reform rules. Furthermore, according to the characteristics of different sectors, some transition rules have been designed to ensure there is no increase in tax burden for all sectors. He specifically mentioned that just a few days ago, he was discussing with Lou Ji Wei, Minister of Finance a new transition rule that may be introduced to one of the four sectors to ensure the tax burden is not increased as a result of the reform.

The following messages from Mr. Wang's comments are of importance to business:

- The first VAT filing deadline after the reform will be extended from 15 June to 25 June 2016.
- Assistance will be provided by the tax authorities to taxpayers in the form of training and advisory as well as fast channels in tax bureaus at local levels.
- Preferential policies under the BT system will generally be inherited in the VAT rules.
- Transition rules have been considered in the reform for the purpose of ensuring no increase in tax burden.

Despite the extension of filing deadline and other assistance to be offered by the tax authorities, the time left for taxpayers to get ready is still challenging. Businesses are recommended to take a proactive approach in preparing for the reform. Seeking advice from the tax authorities and professional advisors in the implementation is also advisable.

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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