

# 税务快讯

## 营改增动态 - 国务院常务会议审议通过全面推开营改增试点方案



2016年3月18日，国务院总理李克强主持召开了国务院常务会议。会议审议通过全面推开营改增试点方案，明确自2016年5月1日起，将营改增试点范围扩大到建筑业、房地产业、金融业、生活服务业，实现货物和服务行业全覆盖，打通税收抵扣链条，支持现代服务业发展和制造业升级。

会议还提到，在之前已将企业购进机器设备所含增值税纳入抵扣范围的基础上，允许将新增不动产纳入抵扣范围，增加进项抵扣，以加大企业减负力度，促进扩大有效投资。同时，新增试点行业的原有营业税优惠政策原则上延续，对特定行业采取过渡措施，对服务出口实行零税率或免税政策，确保所有行业税负只减不增。预计今年营改增将减轻企业税负5000多亿元。

同日，财政部税政司、国家税务总局货物和劳务税司负责人就全面推开营改增试点有关问题回答了记者提问，明确改征增值税后，建筑业和房地产业将适用11%税率，金融业和生活服务业将适用6%税率。

自2012年在上海就交通运输业和现代服务业进行营改增试点开始，营改增已经推进到全国范围，覆盖的行业也不断扩展至广播电视服务、铁路运输、邮政和电信等行业。到目前为止，只有四大行业仍在营业税的范围内，即建筑业、房地产业、金融业和生活服务业。国务院常

务会议审议通过全面推开营改增试点方案后，财政部会同国家税务总局正在抓紧起草全面推开营改增试点的政策文件和配套操作办法，相关文件将于近期发布。

此次营改增全面推开的一大亮点是不动产纳入抵扣范围。李克强总理在十二届人大四次会议的政府工作报告中提到将所有企业新增不动产所含增值税纳入抵扣范围，这意味着只要是增值税一般纳税人，无论所处的行业，购买和租入不动产，都可以抵扣进项税额。这也是保障所有行业税负只减不增的最重要的措施。人们普遍关心的抵扣年限的设定问题，期待在细则中将作出明确。

财政部和国家税务总局还将密切跟踪试点情况，及时总结试点经验，进一步完善增值税制度，同时，按照中央要求和全国人大部署，抓紧启动增值税立法程序，尽快将增值税暂行条例上升为法律。

从现在到5月1日只有不到一个半月的时间了。建筑业、房地产业、金融业和生活服务业的企业一直是营业税纳税人，现在需要在短时间内完成从营业税到增值税的过渡，时间非常紧迫。我们建议企业密切关注细则的出台，同时尽快进行增值税合规工作的准备，包括制定增值税申报和发票管理的流程，进行相关财务和税务人员的培训；对企业的系统进行调整，适应增值税的核算和申报要求。上述四个行业以外的企业也需要判断自身业务上下游企业在营改增中受到的影响，复核供应链安排，与供应商和客户进行充分的沟通。

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 - The State Council Approved the VAT Reform Full Roll-out Plan



On 18 March 2016, Premier Li Keqiang chaired an executive meeting of the State Council. At the meeting, the full roll-out plan of the VAT reform was approved, confirming that from 1 May 2016, the VAT reform will be rolled out to cover construction, real estate, financial service and lifestyle service sectors. The full roll-out of the VAT reform will enable the coverage of VAT on supplies of both goods and services, aiming to promote China's modern service sectors and upgrade manufacturing industry.

It was also decided at the meeting that input VAT on newly acquired immovable properties is also allowed for credit. As a result, businesses will have a broad scope of input VAT credit items. This is also expected to encourage relevant investments. In the meantime, the existing preferential treatment under business tax will be inherited under the VAT reform to ensure that the tax burden for all the sectors will not be increased. It is forecasted that the total tax to be reduced by the reform will be over RMB 500 billion this year.

On the same day, officials from the Tax Policy Department of the Ministry of Finance (MOF) and the Goods and Services Tax Department of the State Administration of Taxation (SAT) answered questions from correspondents regarding the VAT reform roll-out. It was announced that the VAT rate applicable to construction and real estate will be 11%, while the 6% rate applies to financial service and lifestyle services.

Since the VAT reform pilot program covering transportation service and modern services started in Shanghai in January 2012, the program has been rolled out nationwide. The sectors covered have also been expanded to include railway transportation, postal and telecommunication service, etc. So far, only four sectors, i.e., construction, real estate, financial service and lifestyle service sectors, remain in the scope of business tax. Further to the State Council's approval of the VAT reform full roll-out plan, the MOF and SAT are working on the relevant policies and implementation rules which are to be issued soon.

One highlight of the roll-out of the reform is the inclusion of immovable properties in the input credit scope. Premier Li Keqiang announced in the government work report on the Fourth Session of the National People's Congress meeting, that all the input VAT incurred on newly acquired real properties will be creditable for business. This means VAT general taxpayers, regardless of which sector they are in, are allowed to credit input VAT on newly

purchased or leased immovable properties. This is a very important measure the government is taking to ensure no increase of tax burden for businesses in all sectors. Now, businesses are waiting for the detailed implementation rules to specify the period over which the input VAT on immovable properties can be credited.

The MOF and SAT will closely monitor the implementation of the reform, timely accumulate experience and good practices in order to further improve the VAT rules. In the meantime, according to the request of the central government and the plan of the National People's Congress, the MOF and SAT will push to initiate the legislation process of the VAT law in the near future.

Considering that the further roll out will take place in less than one and a half months, and the fact that companies in construction, real estate, financial service and lifestyle service sectors used to be business tax payers, we suggest companies in these sector closely monitor the development of the implementation rules, take immediate actions to get prepared for future VAT compliance works including VAT reporting and invoice management and arrange trainings for finance and tax personnel. The ERP systems of affected companies should be updated to satisfy the relevant VAT compliance requirements. Companies outside the above-mentioned four sectors also need to understand the impacts of the reform on the parties in the supply chain and communicate with suppliers and/or customers where necessary.

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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