

## 税务快讯

# 科技型中小企业研发费加计扣除比例提高至75%



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财政部、国家税务总局、科技部于2017年5月2日印发[财税\[2017\]34号](#)文件（以下简称“34号文”），规定在2017年至2019年期间，科技型中小企业的研究开发费用（以下简称“研发费用”）税前加计扣除比例由现行的50%提高至75%。5月3日，三部委又通过[国科发政\[2017\]115号](#)文件发布了《科技型中小企业评价办法》（以下简称“《评价办法》”），明确了上述政策的适用对象，即“科技型中小企业”的评价指标和申请规则。

### 政策背景

企业所得税法规定，居民企业在据实扣除研发费用的基础上，可按照研发费用实际发生额的50%获得加计扣除；形成无形资产的，则可按照无形资产成本的150%在税前摊销。今年3月，李克强总理在《2017年政府工作报告》中首度表示将科技型中小企业研发费用税前加计扣除的比例由上述50%提高到75%，这次发布的两份新文件为这一政策的落实提供了具体的实施指引。

### 新规要点

#### 优惠升级，加计扣除比例提升至75%

科技型中小企业开展研发活动中实际发生的研发费用，未形成无形资产计入当期损益的，在按规定据实扣除的基础上，在2017年1月1日至2019年12月31日期间，再按照实际发生额的75%在税前加计扣除；形成无形资产的，在上述期间按照无形资产成本的175%在税前摊销。相比原来50%的加计扣除比例，优惠力度显著升级。

自主评价，自愿填报

科技型中小企业资格采取企业自主评价的工作模式，即企业对照《评价办法》自主评价其是否符合科技型中小企业条件，认为符合条件的，在“全国科技型中小企业信息服务平台”（以下简称“服务平台”）进行注册，在线填报《科技型中小企业信息表》。相关企业信息经 10 个工作日公示无异议的，会被纳入“全国科技型中小企业信息库”（以下简称“信息库”），获得入库登记编号，从而具备享受 75%研发费用加计扣除的资格。若公示有异议的，由省级科技管理部门组织有关单位进行核实处理。

### 明确科技型中小企业的评价指标

科技型中小企业须同时满足以下条件：

- （一）在中国境内（不包括港、澳、台地区）注册的居民企业。
- （二）职工总数不超过 500 人、年销售收入不超过 2 亿元、资产总额不超过 2 亿元。
- （三）企业提供的产品和服务不属于国家规定的禁止、限制和淘汰类。
- （四）企业在填报上一年及当年内未发生重大安全、重大质量事故和严重环境违法、科研严重失信行为，且企业未列入经营异常名录和严重违法失信企业名单。
- （五）企业根据科技型中小企业评价指标进行综合评价所得分值不低于 60 分，且科技人员指标得分不得为 0 分。

第（五）项条件中的综合评价体系如下表所示：

类别	指标
科技人员（满分 20 分）	科技人员占企业职工总数的比例
研发投入（满分 50 分）	研发费用占销售收入或成本费用的比例
科技成果（满分 30 分）	拥有的在有效期内的与主要产品（或服务）相关的知识产权类别和数量（知识产权应没有争议或纠纷）

符合上述第（一）～（四）项条件的，若同时符合下列条件中的一项，则可直接确认符合科技型中小企业条件：

- 企业拥有有效期内高新技术企业资格证书；
- 企业近五年内获得过国家级科技奖励，并在获奖单位中排在前三名；
- 企业拥有经认定的省部级以上研发机构；
- 企业近五年内主导制定过国际标准、国家标准或行业标准。

《评价办法》同时对评价指标中的企业科技人员、职工总数、研发费用、销售收入、知识产权等作出了明确的定义。

### 定期更新，抽查监督

已入库企业应在每年 3 月底前通过服务平台对《科技型中小企业信息表》进行更新，并再进行一次自主评价。如遇更名或相关条件的重大变化，应在三个月内通过服务平台填报变化情况。

省级科技管理部委负责对已入库企业进行抽查，对经抽查或审核企业确认不符合上述评价条件或未按期更新《科技型中小企业信息表》的，相关企业将会被撤销资格，从而失去相应的优惠资质。

### 解读与建议

在贯彻落实《国家创新驱动发展战略纲要》和推动大众创业万众创新的大背景下，研发费用税前加计扣除比例从 50%提升到 75%是国家为进一步激励中小企业加大研发投入，支持科技创新所做出的重要举措。这次颁布的《评价办法》也延续了政府“简政放权”政策精神，以企业自

主评价，自愿填报为基础，对“科技型中小企业”的认定条件、评价指标、申请程序等进行了明确，形成了有据可依的操作规则，为这一类型企业的评价认定和优惠享受带来了一定的便利。

但需要注意的是，申请享受科技型中小企业优惠政策的企业须履行相应的合规义务，例如未按时完成相应的信息更新义务可能导致企业优惠资格的丧失。《评价办法》也明确表示科技管理部委会对已入库的企业进行抽查和审核，这意味着相关企业应提高与此有关的风险意识。

建议拟申请科技型中小企业资格以享受其优惠政策的企业应根据此次出台的《评价办法》着手进行可行性和风险评估，并展开有关的业务规划或自主评价等准备工作。同时，2017年作为政策实施的第一年，预计有关科技型中小企业评价和申请的更多实施细节和操作方法将逐步完善。有鉴于此，相关企业应继续密切关注该领域的法规和实践动态，并在必要时寻求专业机构的协助，以确保相关的认定和填报工作得到及时和顺利的推进。

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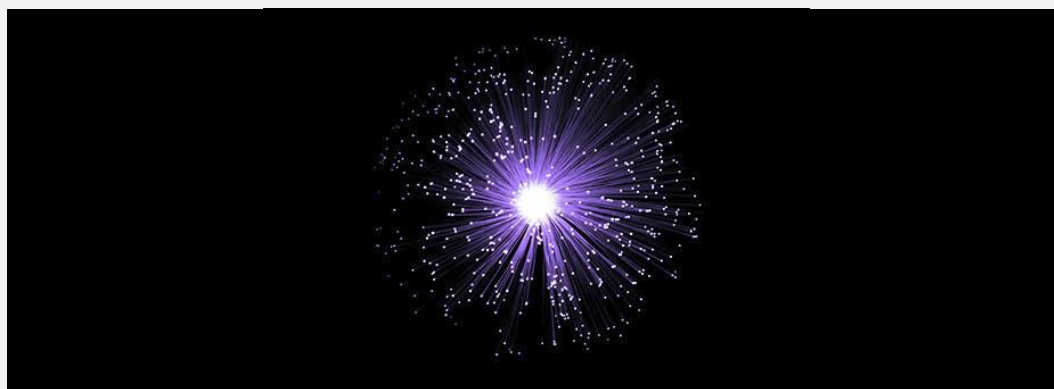
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## Tax Newsflash

### R&D Super Deduction Rate Increased to 75% for Technology SMEs



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China's Ministry of Finance, the State Administration of Taxation and the Ministry of Science and Technology issued a circular on 2 May 2017 increases the rate of the super deduction for research and development (R&D) expenses incurred by small- and medium-sized science and technology enterprises (SMSTEs) (Cai Shui [2017] No. 34 (Circular 34)). On 3 May, the three agencies issued additional guidance (Guo Ke Fa Zheng [2017] No. 115 (Circular 115)) to further clarify the evaluation criteria and rules for companies applying for the benefit.

## Background

Under China's Enterprise Income Tax (EIT) Law, a resident enterprise may deduct 150% of qualifying R&D expenses actually incurred, i.e. an additional 50% deduction on top of the normal expense deduction, in computing its tax liability, if the expenses do not result in the creation of an intangible asset. If intangible assets are developed, the qualifying R&D expenses that have been capitalized may be amortized based on 150% of the actual qualifying R&D costs. In March 2017, when Premier Li Keqiang announced the government work report for 2017, he said that the additional deduction percentage of R&D expenses for SMSTEs would be significantly increased from 50% to 75%. Circulars 34 and 115 implement this policy announcement.

## Highlights of the circulars

### Super deduction percentage

Bulletin 34 provides that an SMSTE that incurs R&D expenses may deduct an additional 75% of the actual qualifying costs incurred when computing its EIT liability for the period 1 January 2017 to 31 December 2019, provided no intangible asset has been developed. If an intangible asset has been created as a result of the R&D, the qualifying costs may be amortized at a rate of 175% of the pre-tax cost of the assets for the above period. The additional deduction effectively lowers the taxable income of the SMSTE.

### Self-evaluation and voluntary reporting

Circular 115 requires enterprises wishing to benefit from the super deduction to carry out a self-evaluation to determine whether they qualify as SMSTEs. Where an enterprise believes that all requirements are met, it may register as such on the National Information Service Platform for SMSTEs (service platform) and complete the online *Information Form for SMSTEs*. The information submitted then will be made public on the service platform for 10 business days. If there is no objection to the announcement, the enterprise will be formally added to the National Information Database for SMSTEs (information database) and assigned an incorporation registration code certifying that it qualifies for the 75% R&D super deduction. If objections are raised, the provincial administrative department of science and technology will be responsible for verifying the status of the enterprise.

### Clarification of evaluation factors for SMSTEs

To qualify as an SMSTE for the purpose of 75% super deduction, an enterprise must meet all of the following requirements:

1. Be an enterprise registered within the territory of the People's Republic of China (excluding Hong Kong, Macau and Taiwan);
2. Employ no more than 500 individuals, have annual sales revenue not exceeding CNY 200 million and total assets not exceeding CNY 200 million;
3. Not have any products and services that fall within a prohibited or restricted category or that have been eliminated by the state;
4. In both the previous year and the current year of registration, not have any major safety or quality incidents,



- not commit any serious illegal acts relating to environmental protection or fraudulent acts relating to scientific studies, and not be included on the list of enterprises that have engaged in “abnormal” operations or the list of dishonest enterprises with serious violations; and
- Achieve an “integrated evaluation” score of at least 60 in accordance with the evaluation indicators for SMSTEs, with the score of its scientific and technical staff above 0.

The integrated evaluation scoring system is as follows:

<b>Category</b>	<b>Indicator</b>
<b>Scientific and technical staff (maximum score of 20)</b>	Proportion of scientific and technical staff to total workforce of an enterprise
<b>R&amp;D investment (maximum score of 50)</b>	Proportion of R&D expenses to total sales revenue or to total amount of costs and expenses
<b>Scientific and technological achievements (maximum score of 30)</b>	Types and quantity of intellectual property rights owned that are still valid and relate to the main products or services of the enterprise, and such intellectual property rights are not subject to dispute

An enterprise that meets the requirements in 1-4 above can be immediately qualified as an SMSTE if it also fulfils any of the following conditions:

- It holds a valid high-new-tech enterprise qualification certificate;
- It has been awarded a national level science and technology prize within the last five years and was ranked in the Top 3 of all enterprises winning the award;
- It has an R&D department that has been identified as one that meets certain standards by departments at or above the provincial or ministerial level; or
- It has played a leading role in formulating international, national or industrial standards in the previous five years.

Circular 115 provides definitions for scientific and technical staff, workforce, R&D expenses, sales revenue and intellectual property rights of an enterprise.

### **Regular updates and random inspections**

An enterprise included in the information database must update the *Information Form for SMSTEs* on the service platform and perform a self-evaluation by 31 March of each year. If any material changes took place or the company’s name changed, the enterprise must report such changes on the service platform within three months.

Each provincial administrative department of science and technology is responsible for carrying out random inspections of enterprises included in the information database. If an enterprise is found to be ineligible or has failed to update its information in a timely manner, its qualification as an SMSTE will be revoked and the enterprise will be disqualified from receiving the R&D incentive.

## Deloitte View

The Chinese government is proactively taking steps to stimulate SMEs and encourage them to engage in more innovative activities and investment by increasing the rate of the R&D super deduction. The enhanced deduction, combined with a shift of major responsibility from preapprovals by science and technology authorities to self-evaluation and voluntary reporting by SMEs, is designed to create an environment where taxpayers have more opportunity to enjoy tax incentives and at the same time have more responsibility for managing their compliance risks.

Applicants for SMSTE status must meet all requirements to qualify for the status and then comply with ongoing reporting obligations, with the provincial administrative departments of science and technology conducting random inspections to ensure compliance.

Enterprises that intend to enjoy the increased R&D super deduction should carry out feasibility and risk assessment studies to ensure they are able to meet the requirements and carry out self-evaluations in accordance with Circular 115. The government is likely to be issuing more guidance on the rules, so affected enterprises should monitor developments and seek professional assistance as needed.

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