

税务快讯

税务总局明确高新技术企业所得税优惠若干实施问题



Making another century of impact
德勤百年庆 开创新纪元

继高新技术企业认定管理办法和工作指引在 2016 年得以修订之后，国家税务总局于近期出台 [24 号公告](#)，对高新技术企业享受 15% 优惠税率的有关实施细节作出明确，该公告适用于 2017 年度及以后年度的企业所得税汇算清缴。

公告概述

优惠期间

24 号公告明确，企业自高新技术企业证书注明的发证时间所在年度起享受税收优惠。

高新技术企业资格期满当年，在通过重新认定前，企业可暂按 15% 的税率预缴，但在当年年底前（非年度汇算清缴前）仍未取得高新技术企业资格的，应按规定补缴税款。

举例而言，一家企业取得的高新技术企业证书注明发证时间为 2016 年 11 月，在 2019 年 11 月到期。则该企业享受 15% 税率的年度为 2016、2017 和 2018 年。该企业在 2019 年季度预缴时仍可按 15% 税率预缴，但如果该企业在 2019 年年底前未重新获得高新技术企业证书，则应按 25% 税率补缴少缴税款。

税务机关日常管理的范围、程序和追缴期限

- 24 号公告明确，税务机关不仅对企业在申请认定环节是否符合高新技术企业认定条件负有管理职责；在取得高新技术企业认定后，税务部门仍有权对企业实施后续管理。

- 如税务机关在后续的日常管理过程中发现企业在高新技术企业认定过程中或享受优惠期间不符合有关认定条件的，税务部门应提请认定机构复核。
- 经复核确认不符合认定条件的，认定机构取消高新技术企业资格，并通知税务机关追缴其证书有效期内自不符合认定条件年度起已享受的税收优惠。

资料要求

根据现行规定，已经认定的高新技术企业在每年 5 月底前，需报送上一年度高新技术企业发展情况报表；同时应向税务机关提交企业所得税优惠事项备案表、高新技术企业资格证书等资料履行备案手续，以享受 15% 税率的优惠政策。除此以外，企业还应妥善保管相关资料，作留存备查。

根据修订后的高新技术企业认定管理办法和工作指引，24 号公告对上述留存备查资料进行了相关调整，其中主要包括：

- 新增知识产权相关材料、年度主要产品(服务)发挥核心支持作用的技术属于《国家重点支持的高新技术领域》规定范围的说明、研发费用管理资料、研发费用结构明细表等要求；
- 对研发费用相关资料，明确企业除留存当年资料以外，还应同时留存前两个会计年度的资料。

执行时间和衔接问题

24 号公告适用于 2017 年度及以后年度企业所得税汇算清缴。

但对于 2016 年 1 月 1 日前，已按修订前的高新技术企业认定管理办法和工作指引认定的高新技术企业，在留存备查资料等方面不适用 24 号公告，仍执行原有规定。

解读与建议

近年来，中国政府致力于对创新科技型企业的扶持，继推出科技型中小企业 75% 的研发费用加计扣除优惠之后，24 号公告的出台细化了高新技术企业所得税优惠政策的实施规则，对高新技术企业优惠政策的贯彻落实将起到保障和促进作用。

值得注意的是，取得高新技术企业资格并非一劳永逸，高新技术企业应考虑建立定期复核和预警机制，确保备查资料准确、完整并得到及时的更新，从而防止在后续管理中因不符合认定条件而带来的税款追缴等风险。对于拟申请高新技术认定的企业，也应将上述合规要求事先纳入企业的成本考量，以便作出合理的商业安排。

作者：

陆易

合伙人

勤理^注

+86 21 6141 1488

clu@deloittelegal.com.cn

周瑜杰

高级经理

德勤上海

+86 21 6141 1381

rozhou@deloitte.com.cn

如您有任何问题，请联系研发与政府激励服务团队：

蒋颖

合伙人

德勤上海

+86 21 6141 1098

vivjiang@deloitte.com.cn

陆易

合伙人

勤理^注

+86 21 6141 1488

clu@deloittelegal.com.cn

曹菲

合伙人

德勤北京

+86 10 8520 7525

fcao@deloitte.com.cn

李枫

总监

德勤深圳

+86 755 3353 8527

lisali@deloitte.com.cn

注：勤理律师事务所是一家中国律师事务所，也是 **Deloitte Legal** 全球网络成员。



Deloitte（“德勤”）泛指一家或多家德勤有限公司（即根据英国法律组成的私人担保有限公司，以下称“德勤有限公司”），以及其成员所网络和它们的关联机构。德勤有限公司与其每一家成员所均为具有独立法律地位的法律实体。德勤有限公司（又称“德勤全球”）并不向客户提供服务。请参阅[关于德勤](#)中有关德勤有限公司及其成员所更为详细的描述。

隐私

感谢您对德勤中国服务的关注。德勤中国希望可以继续使用您的个人资料（特别是姓名及联系信息），以向您发送市场和政策最新动态，以及由德勤中国举办、赞助或宣传之研讨会及其他活动的邀请函。如您日后不希望收到由德勤中国发出的信息，请回复电邮并在邮件主题栏中填上“Unsubscribe”。

如欲更新您的个人资料，请[点击](#)此处。

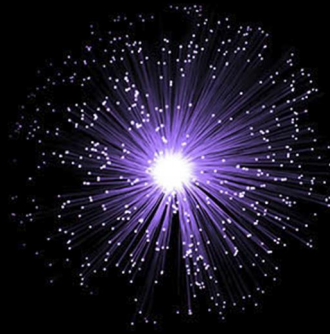
德勤中国泛指德勤·关黄陈方会计师事务所（香港）、德勤·关黄陈方会计师事务所（澳门）、德勤华永会计师事务所（特殊普通合伙）（中国大陆）以及其于香港、澳门及中国大陆从事业务之关联机构。

本通信中所含内容乃一般性信息，任何德勤有限公司、其成员所或它们的关联机构（统称为“德勤网络”）并不因此构成提供任何专业建议或服务。任何德勤网络内的机构均不对任何方因使用本通信而导致的任何损失承担责任。

© 2017 德勤·关黄陈方会计师事务所（香港）、德勤·关黄陈方会计师事务所（澳门）、德勤华永会计师事务所（特殊普通合伙）（中国大陆）版权所有 保留一切权利。

如您日后不希望收到关于该话题的信息，请回复电邮并在邮件主题栏中填上“取消订阅”。

Deloitte.



Tax Newsflash

SAT Issues Clarifying Guidance on Implementation of EIT Incentive for HNTes



Making another century of impact
德勤百年庆 开创新纪元

China's State Administration of Taxation (SAT) issued guidance (Bulletin No. 24) on 19 June 2017 that clarifies the application of the preferential enterprise income tax (EIT) rate available to high and new technology enterprises (HNTes) after amendments were made to the *Administrative Measures for Recognition of High and New Technology Enterprises* and *Guidelines for Administrative Measures for Recognition of High and New Technology Enterprises* in 2016. Bulletin No. 24 applies to EIT filings for the year 2017 and subsequent years.

Overview

Applicable time period

Bulletin No. 24 confirms that an enterprise that is granted an HNTe certificate may benefit from the tax incentive starting from the year indicated in the issue date of the certificate.

An HNTe can prepay its provisional EIT at a rate of 15% (rather than the standard rate of 25%) in the year its certificate expires. However, if the enterprise fails to renew the HNTe certificate by the end of that year (instead of before it makes the final settlement of its EIT liability for that year), the HNTe will be required to pay back taxes for the relevant tax period (at the standard EIT rate, rather than the incentive rate).

For example, assume the issue date of an HNTe certificate is November 2016 and the certificate expires in November 2019. The HNTe can enjoy the 15% preferential tax rate in 2016, 2017 and 2018. For 2019, the enterprise can prepay its quarterly income tax at the 15% rate, but it will have to pay additional taxes at the standard 25% rate if it fails to renew its HNTe certificate before the end of 2019.

Scope and procedure and recapture of tax benefits

- Bulletin No. 24 specifically provides that the competent tax authorities may continue to monitor an HNTE after it has been certified to ensure that it remain compliant with the HNTE status requirements.
- If the tax authorities find that an enterprise does not meet the relevant requirements for HNTE status at the time it applies for an HNTE certificate or during the tax incentive period, the tax authorities must refer the case back to the certifying authority to re-review the situation.
- If the certifying authorities determine that an enterprise fails to meet the relevant requirements for HNTE status, it will revoke the status and notify the relevant tax authorities so they can recapture the relevant tax benefits already granted to the enterprise.

Documentation requirements

HNTEs are required to submit documentation on an annual basis. All recognized HNTEs must submit the following documentation by the end of May each year to enjoy the 15% preferential tax rate:

- HNTE development report for the previous year;
- Filing form for EIT incentives; and
- HNTE certificate and any other documents required by the tax authorities.

An HNTE must properly maintain relevant documentation at all times so that it can respond to any future inspection requests.

Bulletin No. 24 adds some additional requirements to the documentation rules. HNTEs must maintain materials substantiating that the technologies that perform a core supportive role for its main products (or services) fall within the scope of the *Key High and New Technology Sectors Supported by the State*, and documents detailing R&D expense management, as well as a breakdown of R&D expenses incurred. Documentation relating to the R&D expenses must be maintained for the current year and the two prior accounting years.

Effective date and transition rules

Bulletin No. 24 applies to the EIT filings for year 2017 and subsequent years.

Enterprises that were granted HNTE status before 1 January 2016 under the old rules before the 2016 amendments in effect at that time are not subject to the new documentation rules and other relevant rules in Bulletin No. 24.

Comments

The Chinese government is committed to supporting and fostering innovative science and technology enterprises. For example, rules issued in 2016 make the HNTE program more accessible to small and medium-sized enterprises (SMEs), and the super deduction for R&D expenses recently was increased to 75% for SMEs. Now Bulletin No. 24 refines the rules governing the EIT incentive for HNTEs, which generally should facilitate access to, and the availability of, the preferential policies.

Nevertheless, enterprises that have obtained HNTE status should be aware of the ongoing monitoring by the authorities and take steps to ensure that their documentation is complete, accurate and timely to avoid the risk of losing their status and/or having to repay benefits granted. Enterprises that intend to apply for an HNTE certificate should take the relevant compliance requirements into account.

Authors:

Clare Lu

Partner

Qin Li*

+86 21 6141 1488

cllu@deloittelegal.com.cn

Roger Zhou

Senior Manager

Deloitte Shanghai

+86 21 6141 1381

rozhou@deloitte.com.cn

If you have any questions, please contact our R&D and Government Incentives team:

Vivian Jiang

Partner

Deloitte Shanghai

+86 21 6141 1098

vivjiang@deloitte.com.cn

Clare Lu

Partner

Qin Li*

+86 21 6141 1488

cllu@deloittelegal.com.cn

Finny Cao

Partner

Deloitte Beijing

+86 10 8520 7525

fcao@deloitte.com.cn

Lisa Li

Director

Deloitte Shenzhen

+86 755 3353 8527

liali@deloitte.com.cn

* Qin Li Law Firm is a Chinese law firm and a member of the Deloitte Legal global network.



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [About Deloitte](#) for a more detailed description of DTTL and its member firms.

Privacy

Thank you for your interest in Deloitte China services. Deloitte China would like to continue to use your personal information (in particular name and contact details) for the purpose of sending you marketing and regulatory updates, invitations to seminars and other events organized, sponsored or promoted by Deloitte China. If you do not wish to receive further communications from Deloitte China, please send a return email to the sender with the word "Unsubscribe" in the subject line.

If you would like to update your personal information, please click [here](#).

Deloitte China refers to Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland and their respective affiliates practising in Hong Kong, Macau and the Chinese Mainland.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively the "Deloitte Network") is by means of this communication, rendering professional advice or services. None of the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2017 Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, and Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland. All rights reserved.

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.