



税务快讯

研发费用税前加计扣除归集范围再获明确



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

2017年11月22日，国家税务总局公布 [2017年第40号公告](#)（以下简称“40号公告”），在[财税\[2015\]119号](#)以及[国家税务总局公告2015年第97号](#)（以下分别简称“119号文”、“97号公告”）的基础上，对研发费用税前加计扣除归集范围的执行口径作出进一步明确。40号公告将适用于2017年度及以后年度的汇算清缴。

新规要点

人员人工费用

劳务派遣：根据119号文和97号公告的规定，外聘研发人员的劳务费用可计入加计扣除范围。40号公告明确上述外聘研发人员包括与劳务派遣企业签订劳务用工（合同）的形式；按照协议（合同）约定支付给劳务派遣企业，且由劳务派遣企业实际支付给外聘研发人员的工资薪金等费用，属于外聘研发人员的劳务费用。

股权激励：40号公告明确，研发人员的股权激励支出，符合有关条件（参见[税务总局公告2012年第18号](#)）可税前扣除的，可以计入加计扣除的范围。

折旧/摊销费用

对于加速折旧情形，97号公告规定按会计、税收折旧孰小原则确认计入加计扣除范围的折旧费用。为提高政策的可操作性，40号公告更改为直接以税前扣除的折旧费用作为计算加计扣除的基础。

与上述类似，40号公告明确，计算应纳税所得时选择缩短摊销年限的研发用无形资产，也以税前扣除的摊销费用作为计算加计扣除的基础。

其他相关费用

对于可享受加计扣除的其他相关费用，40号公告新增了职工福利费、补充养老保险费、补充医疗保险费等三项费用。

委托研发安排

为统一各地理解和执行口径，40号公告强调，委托研发中可以享受加计扣除的仅为委托方；无论委托方是否享受研发费用税前加计扣除政策，受托方均不得加计扣除。

同时，公告明确，委托方计算加计扣除的基础，应为委托方实际支付给受托方的费用的80%，而并非按受托方实际发生费用的80%计算。

研发活动范围

40号公告明确失败的研发活动所发生的研发费用也可享受加计扣除，体现了加计扣除政策鼓励研发活动，而并非单纯强调结果的理念。

跨年度事项

97号公告规定，企业研发活动直接形成产品或作为组成部分形成的产品对外销售的，研发费用中对应的材料费用不得加计扣除。此外，研发过程中形成的下脚料、残次品、中间试制品等特殊收入也应从研发费用加计扣除基数中进行扣减。然而，如果上述销售收入与研发费用发生在不同年度，则可能产生追溯调整的问题。为便于操作，40号公告明确上述情形下可直接冲减销售当年的研发费用加计扣除基数；其中，对于材料费用不足冲减的，可结转以后年度继续冲减。

资本化时点

对于研发活动形成无形资产的，研发费用开始资本化的时点与会计处理保持一致。

政府补助

企业取得的政府补助，若会计处理时直接冲减研发费用，且税务处理时未将其确认为应税收入的，则应以冲减政府补助后的研发费用余额计算加计扣除金额。

经营租赁仪器设备

通过经营租赁方式租入的用于研发活动的仪器、设备租赁费可以作为直接投入费用计入研发费用中。若该仪器、设备同时用于研发活动和非研发活动，需对其使用情况做必要记录并以合理的方式分配计入研发费用，未分配的不得加计扣除。

执行时间和适用对象

40号公告适用于2017年度及以后年度汇算清缴。对于以前年度的税务处理，不进行追溯调整。但企业涉及追溯享受情形的，也可按40号公告执行。

另外，40号公告中的相关规定，亦适用于科技型中小企业研发费用加计扣除的相关事项（相关政策参见财政部、国家税务总局、科技部于2017年5月2日印发的[财税\[2017\]34号文件](#)）。

解读与建议

40号公告体现了鼓励研发、便利操作的理念，对于相关执行口径作出了有利于纳税人的解释与澄清，将扩大实践中研发费用加计扣除范围，从而对广大企业的研发活动起到进一步的激励作用。对于拟享受研发费用加计扣除优惠的企业，建议结合40号公告的规定，采取以下行动：

- 梳理企业目前的研发费用归集政策与流程，比照新规分析改进或优化财务归集流程或系统处理方式的必要性和可行性，关注40号公告新增加计扣除项目的影 响。
- 分析评估追溯享受加计扣除政策的可行性，以期实现优惠政策的应享尽享。
- 对于现行规则未明确的部分，审慎评估技术立场以及相关操作方式的合理性，及早与主管税务机关进行沟通，并考虑在必要时寻求专业机构的协助。

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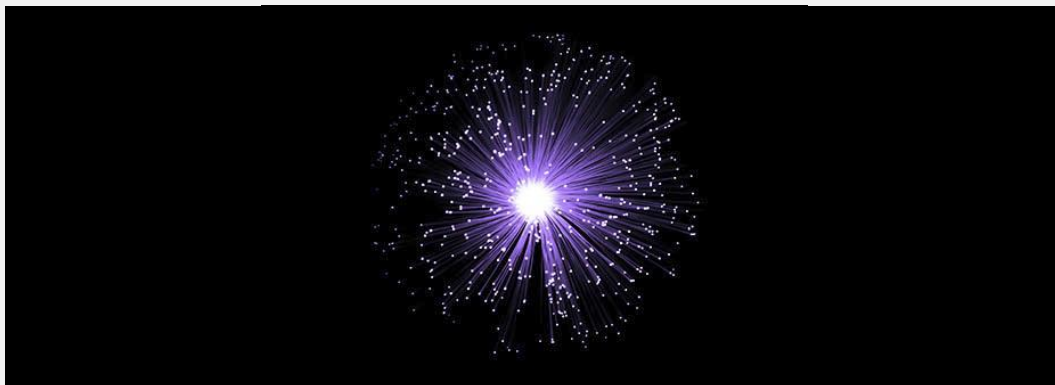
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Tax Newsflash New Guidance Issued on Super Deduction for R&D Expenses

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On 22 November 2017, China's State Administration of Taxation (SAT) issued new guidance (SAT Bulletin [2017] No. 40 or Bulletin 40) on the super deduction for research and development (R&D) expenses. Bulletin 40 supplements previous guidance ([Caishui \[2015\] No. 119](#) (Circular 119) and [SAT Bulletin \[2015\] No. 97](#) (Bulletin 97)) and further clarifies

the scope of expenses that qualify for the R&D super deduction.

Under the super deduction rules, a resident enterprise may deduct 150% of qualifying R&D expenses 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 R&D costs.

Highlights of Bulletin 40

Personnel and labor expenses

External labor: Labor expenses incurred for R&D personnel who are nonemployees working for the company under an independent personal service agreement or a staff assignment arrangement are eligible expenses for purposes of the super deduction. Bulletin 40 clarifies that labor-related expenses, such as wages and salaries, etc., paid to such individuals through human resource agents according to labor dispatch contracts can be classified as labor expenses eligible for the super deduction.

Equity incentives: Bulletin 40 stipulates that equity incentive costs incurred for R&D personnel that qualify for an enterprise income tax deduction (see [SAT Bulletin \[2012\] No. 18](#)) generally will be eligible for the super deduction.

Depreciation/amortization expenses

Where taxpayers use accelerated depreciation for enterprise income tax (EIT) purposes, Bulletin 97 provides that depreciation expenses allowed for the super deduction are the lesser of the accounting depreciation or tax depreciation. To streamline the operation of the super deduction benefit, Bulletin 40 clarifies that depreciation expenses for R&D super deduction purposes should be aligned with expenses allowed for EIT purposes.

Similarly, if intangible assets are amortized over a shortened period of time for EIT purposes, Bulletin 40 provides that amortization expenses for intangible assets for purposes of the super deduction should be aligned with the calculation of such expenses for EIT purposes.

Other relevant expenses

Bulletin 40 expands the scope of the term "other relevant expenses" to include employee benefits, supplementary pension insurance premiums and supplementary medical insurance premiums so that these are eligible for the R&D super deduction.

Contract R&D arrangement

To standardize the interpretation and implementation of the R&D super deduction for contract R&D arrangements throughout the country, Bulletin 40 emphasizes that only the entrusting party will be eligible for the super deduction; the

entrusted party will not qualify for the super deduction regardless of whether the entrusting party uses the super deduction.

Bulletin 40 also clarifies that the entrusting party must compute the super deduction amount based on 80% of the amount *actually paid* to the entrusted party, rather than 80% of the costs *actually incurred* by the entrusted party.

Scope of R&D activities

Bulletin 40 provides that R&D expenses incurred in unsuccessful R&D activities are eligible for the super deduction, which seems to indicate that the policy is to encourage R&D activities rather than merely reward the success of R&D activities.

Multi-year event

According to Bulletin 97, where R&D activities result in a product or constitute the components of a product which is subsequently sold, the corresponding material costs must be excluded from the R&D expenses for purposes of the super deduction. Any income relating to "leftovers," defective products and / or intermediary trial products resulting from R&D activities must be deducted from the base of the qualifying super deduction of R&D expenses. However, if such sales and R&D expenses are incurred in different tax years, a retroactive adjustment may be required. Bulletin 40 provides that, in such cases, the R&D expenses in the year of sale may be offset by the material expenses/relevant sales income; if there is insufficient amount for offset, the material expenses may be carried forward in the subsequent years to offset R&D expenses.

Timing of capitalization

Where R&D activities result in intangible assets, the point at which the R&D expenses must be capitalized must be consistent with the accounting treatment.

Government subsidies

Where government subsidies received by an enterprise are used to directly offset R&D expenses for accounting purposes, and such subsidies are not recognized as taxable income, the super deduction amount must be computed based on the R&D expenses after netting the government subsidies.

Operating lease of instruments and equipment

Leasing fees paid in connection with instruments and equipment under an operating lease agreement and used for R&D activities can be included in R&D expenses as direct investment expenses for the super deduction. If the instruments and equipment are used for both R&D and non-R&D activities, the use must be properly recorded and the costs reasonably allocated between R&D expenses and non-R&D expenses. Expenses that are not properly allocated according to their use will not qualify for the R&D super deduction.

Effective date and application

Bulletin 40 applies to the annual filing for the year 2017 and thereafter. No retroactive adjustment needs to be made to the tax treatment in prior years. However, any R&D expenses that may be eligible for the super deduction due to retroactive application will be treated in accordance with Bulletin 40.

Bulletin 40 also applies to the super deduction of R&D expenses for small and medium-sized scientific and technological enterprises (see Caishui [2017] No. 34 jointly issued by the Ministry of Finance, SAT and the Ministry of Science and Technology on 2 May 2017).

Comments

Bulletin 40 provides a favorable and practical interpretation of the rules governing the R&D super deduction to encourage R&D activities and facilitate implementation, which will expand the scope of expenses eligible for the super deduction and further encourage enterprises to invest in R&D activities.

Enterprises that wish to benefit from the R&D super deduction policies should consider the following actions:

- Review their current policy and procedures for R&D expenses, analyse the need for any potential improvement to their financial processes or IT systems and monitor impact of new items eligible for the super deduction by Bulletin 40;
- Analyze and evaluate the feasibility of retroactive application of the super deduction policy to maximize benefits; and
- With respect to matters not clarified by the current guidance, carefully assess the reasonableness of the technical position and relevant practices, and communicate with the tax authorities as soon as possible, and if necessary, seek professional advice.

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