



税务快讯

国务院废止《营业税暂行条例》 修改《增值税暂行条例》



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

2017年12月1日，国务院公布关于废止《中华人民共和国营业税暂行条例》（简称《营业税暂行条例》）和修改《中华人民共和国增值税暂行条例》（简称《增值税暂行条例》）的[决定](#)（简称《决定》）。《决定》自公布之日起施行。

《增值税暂行条例》的修改主要体现在以下方面：

- 将“营改增”应税行为正式列入《增值税暂行条例》；
- 将近期的一些增值税新政加入《增值税暂行条例》（如增值税税率的简并）；
- 删除部分已经不适用的条款（如关于交通运输服务凭票抵扣7%等）。

我们将此次修改所主要涉及的《增值税暂行条例》新旧条款进行了比对和汇总，请点击[此处](#)了解详情。

《决定》的公布和实施，标志着《营业税暂行条例》的正式废止，而《增值税暂行条例》的修改亦是“营改增”后的必然产物。下一步工作将持续聚焦深化增值税税制改革、规范完善增值税税制，包括税率进一步简并，优惠政策整合等事项仍处于政策预期。同时，按照落实税收法定原则的要求，相关部门将推进完成增值税立法程序，实现增值税立法。目前，财政部和国家税务总局正在紧锣密鼓地为增值税立法做准备，包括积极开展行业调研和收集国内外专家的立法建议和意见。我们建议企业密切关注后续增值税立法进程和相关文件的出台。

德勤税务服务团队会继续跟进相关进展，给您提供及时的更新并分享我们的洞察。

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Tax Newsflash

State Council Announces Amended VAT Regulations and Formal Abolition of Business Tax Regulations



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On 1 December 2017, China's State Council released the amended interim Value Added Tax regulations (VAT regulations) and announced the formal abolition of the interim business tax regulations (business tax regulations), effectively immediately.

Although service activities previously subject to business tax were moved within the scope of VAT as from 1 May 2016 (the date the VAT reform became effective for all industries), two sets of VAT rules effectively remained applicable following the VAT reform. The VAT regulations applied only to VAT payers that were subject to VAT before the VAT reform pilot (old VAT payers), while the VAT reform rules (notably Circular 36 and various subsequent circulars) impact both old and new VAT payers. One of the major amendments to the VAT regulations is to incorporate the VAT reform rules so that the amended regulations apply to all VAT payers.

The regulations include the following measures:

- Entities and individuals that are engaged in the selling of goods or supplying of services, the provision of processing and repair/replacement services, the sale of intangible and immovable assets, and the import of goods in China are considered VAT payers.
- The VAT rate is 17% for taxpayers that are engaged in the selling of goods, the provision of processing/repair services, the leasing of tangible assets and the import of goods. An

11% rate applies to taxpayers engaged in the selling of transportation and real estate, the provision of postal services, basic telecommunications and construction services, the leasing of immovable assets, the transfer of land-use rights and the sale or import of certain goods. The 6% rate applies to taxpayers engaged in the supplying of other services and the selling of intangible assets (other than land-use rights). The zero rate applies to entities and individuals engaged in the supplying of certain cross-border services and intangible assets, as well as to exports, unless otherwise provided by the State Council. The 13% VAT rate is eliminated, in accordance with recent changes in VAT policies, and certain outdated provisions are removed (e.g. the credit of input VAT based on 7% of transportation expenses).

- Detailed rules are provided for the calculation of input and output VAT and situations when input VAT may not be credited against output VAT.
- A VAT special invoice cannot be issued for the sale of goods or the provision of services to an individual consumer, or for the sale of VAT-exempt goods or services.
- The State Council or the Ministry of Finance, and the State Administration of Taxation, with the consent of the State Council, have the authority to make VAT rules.

Click [here](#) for a comparison of the new and old interim VAT regulations.

Now that the VAT regulations have been issued, the government will focus on the drafting of VAT legislation. Stakeholders await confirmation of whether new policies will be introduced (e.g. to further streamline the VAT rate band system or to consolidate existing VAT preferential treatments). The Ministry of Finance and State Administration of Taxation are in the process of gathering comments on these and other issues from various industries and experts.

Deloitte's indirect tax service team will follow the progress of VAT legislation and continue to share our insights on developments.

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