



税务快讯

“营改增”新文件明确若干行业问题



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德勤百年庆 开创新纪元

2017年12月25日，财政部和国家税务总局颁布[财税\[2017\]90号](#)文件（简称“90号文”），对金融服务、交通运输等行业存在争议的细节问题进行了明确，并对增值税进项抵扣、特定行业免税政策等做出了新的规定。

除特别指明外，下列政策均从2018年1月1日起开始实施。

一般纳税人进项抵扣

- **租入**固定资产、不动产，既用于一般计税项目，又用于简易计税项目、免征增值税项目、集体福利或个人消费的，可全额抵扣租金的进项税额。
- 道路通行费按照**收费公路通行费增值税电子普通发票**上注明的增值税额抵扣进项税，这一规定是为了呼应2018年收费公路通行费增值税发票电子化这一举措。若纳税人未能取得增值税电子普通发票，高速公路通行费在2018年1月1日至6月30日期间，一级、二级公路通行费在2018年1月1日至12月31日期间，可按原方法计算抵扣进项税。

金融服务业

资管产品

- 贷款服务 - 以2018年1月1日起产生的**利息及利息性质的收入**为销售额。

- 转让 2017 年 12 月 31 日前取得的股票（不包括限售股）、债券、基金、非货物期货 - 可以选择按以下任一方式确定买入价计算销售额：
 - 按照**实际买入价**计算销售额；
 - 以 **2017 年最后一个交易日的股票收盘价**（2017 年最后一个交易日处于停牌期间的股票，为停牌前最后一个交易日收盘价）、**债券估值**（中债金融估值中心有限公司或中证指数有限公司提供的债券估值）、**基金份额净值**、**非货物期货结算价格**作为买入价计算销售额。

担保费收入

扩大担保和再担保业务的免税范围，即为**农户、小型企业、微型企业及个体工商户**借款、发行债券提供融资担保以及对应的再担保取得的担保费收入免征增值税。其中，再担保合同对应多个原担保合同的，原担保合同应全部适用免征增值税政策；否则，该再担保合同应缴纳增值税。上述免税政策的有效期为 2018 年 1 月 1 日至 2019 年 12 月 31 日。

交通运输业

已售票但逾期未消费取得的运输逾期票证收入，按照“交通运输服务”征税；办理退票取得的退票费、手续费收入，按照“其他现代服务”征税。

经纪代理业

航空运输销售代理企业提供境外航段机票代理服务，适用差额征税政策，差额扣除的有效凭证包括境内方出具的发票或行程单，以及境外方的签收单据或境外公证机构的确认证明。

其他行业

- 将承包地流转给农业生产者用于农业生产的免征增值税政策追溯适用于 2016 年 5 月 1 日到 2017 年 6 月 30 日期间。
- 从 2016 年 5 月 1 日起，社会团体收取的会费免征增值税。

德勤评论

全面“营改增”实施一年半以来，政府部门针对“营改增”过程中的细节问题，出台了多个补丁文件，确保“营改增”的顺利开展。90 号文的出台，明确了租入固定资产进项抵扣的处理，对不同行业增值税实践中存在的争议问题进行了细化规定，扩大了特定免税政策的适用范围或期限，进一步为“营改增”企业带来利好，有望减轻纳税人的税收负担。我们建议企业密切关注后续“营改增”相关文件的出台，以便及时更新与自身业务相关的税务处理。

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

Government Issues More Guidance Clarifying Issues Arising from VAT Reform



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On 25 December 2017, China's Ministry of Finance (MOF) and the State Administration of Taxation (SAT) jointly issued guidance (Circular 90) on issues arising from the country's VAT reform (which was rolled out nationwide to all sectors as from 1 May 2016). The circular provides new rules on input VAT credits and VAT exemptions, and clarification on certain controversial VAT issues for industries such as financial services and transportation.

Unless otherwise specified, the new rules apply as from 1 January 2018.

Input VAT credits for general taxpayers

- For **leasing** expenses relating to fixed assets and real property, the input VAT is fully creditable if the assets or property are used for both taxable items subject to the general taxing method and taxable items subject to the simplified taxing method, or VAT exemption, or for collective welfare or personal consumption purposes.
- For road tolls, the creditable input VAT will be the amount shown on the relevant **VAT general e-invoices**. This provision reflects the introduction and promotion of VAT general e-invoices for road tolls in 2018. If VAT general e-invoices cannot be obtained, the previous method (i.e. calculation of input VAT based on toll invoices) can be used to calculate the creditable input VAT for expressway tolls for the six-month period from 1 January 2018 to 30 June 2018, and for first-class and second-class highway tolls for calendar year 2018.

Financial services

Asset management products

- For loan services, the taxable sales amount will be the **interest income and income of a similar nature** generated as from 1 January 2018.
- For transfers of stock (excluding restricted stock), bonds, funds and non-commodity futures purchased before 31 December 2017, the taxable sales amount may be calculated based on one of the following purchase prices:
 - **Actual purchase price**; or
 - **Price/value on the last trading day of 2017: stock closing price** (if trading in the stock is suspended on this date, the relevant price is the closing price on the last day of trading before the suspension), **bond valuation price** (provided by China Bond Valuation Center Co., Ltd or China Securities Index Co., Ltd), **net value of the fund-share** and **settlement price of non-commodity futures**.

Guarantee income

The VAT exemption for guarantee and re-guarantee services is temporarily expanded to include income from the provision of guarantees and re-guarantees for **farmers, small enterprises, micro enterprises and businesses operated by individuals (i.e. "individual industrial and commercial households")**. If the re-guarantee contract covers more than one original guarantee contract, all the original guarantee contracts must be VAT exempt; otherwise, the re-guarantee contract is not eligible for a VAT exemption. The above treatment is effective for the two-year period from 1 January 2018 to 31 December 2019.

Transportation services

Income from expired tickets (i.e. tickets that have been sold but not used) is subject to VAT under the category "transportation services". Income from refunded tickets (e.g. refund fees and service fees) is subject to VAT under the category "other modern services".

Brokerage and agency services

Air transportation brokerage enterprises providing overseas tickets brokerage services must calculate output VAT based on the net income from such services. Valid vouchers to support a deduction from income include invoices or schedules provided by domestic enterprises, and signed receipts provided by foreign enterprises or confirmation provided by foreign notaries.

Other industries

The VAT exemption for income from subcontracting land to agricultural workers for agricultural production purposes may be applied retroactively to the period from 1 May 2016 to 30 June 2017.

Membership fees received by social organizations are VAT exempt, as from 1 May 2016.

Comments

Since the VAT reform was rolled out nationwide to all sectors, the government has issued a series of documents that provide guidance on issues arising from the reform process. The government's aim is to ensure that the reform is carried out as smoothly as possible.

Circular 90 clarifies the treatment of input VAT credits for the lease of fixed assets and real property, addresses controversial issues arising from VAT practices in different industries and expands the applicable range or period for specific VAT exemption policies. Thus, it should provide additional benefits for enterprises affected by the VAT reform and further relieve the burdens on taxpayers. Taxpayers should monitor the issuance of future guidance and update their tax practices accordingly.

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

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