



税务快讯

企业所得税申报表“升级” 2017 年版

2018 年 1 月 5 日，国家税务总局公布了业界期待已久的 2017 年版企业所得税年度纳税申报表（[国家税务总局公告 2017 年第 54 号](#)）。对于 2017 年度及以后年度，查账征收企业所得税汇算清缴的纳税申报将适用该新版申报表，而不再适用原先的 2014 年版申报表。

伴随近年来全国税务系统“放管服”改革的持续开展，国家税务总局为了促进办税便利化，同时基于最新的税收法规变化，遵循“精简表单、优化结构、方便填报”的原则，对 2014 年版申报表做了修改。2017 年版的申报表由原先的 41 张表单减少为 37 张，其主要变化包括：

精简部分表单

为便利申报纳税，缩减纳税人填报时间，2017 年版申报表取消了下列 4 张附表，其中的部分填报内容简并到相应的上级表单：

- 《固定资产加速折旧、扣除明细表》（A105081）
- 《财产损失（专项申报）税前扣除及纳税调整明细表》（A105091）
- 《综合利用资源生产产品取得的收入优惠明细表》（A107012）
- 《金融、保险等机构取得的涉农利息、保费收入优惠明细表》（A107013）

修订部分优惠政策相关表单

《**捐赠支出纳税调整明细表**》（**A105070**）：根据企业所得税法第九条的修改，从 2018 年 1 月 1 日起，公益性捐赠支出超过年度利润总额 12% 的部分，准予结转以后三年内扣除。因此，新设计的表单增加了对本年度以及前三年度有关“以前年度结转可扣除的捐赠额”（新增第 2 列）和“可结转以后年度扣除的捐赠额”（新增第 7 列）信息的填报。

《**研发费用加计扣除优惠明细表**》（**A107012**）：2017 年起，科技型中小企业的研发费用加计扣除比例从 50% 上调至 75%，因此新表单增加“基本信息”栏目，对分别适用 50% 和 75% 加计扣除比例的一般企业与科技型中小企业加以区分。此外，新表单还根据财税[2015]119 号

等文件的相关规定，将“自主研发”项下允许加计扣除的研发费用调整设置为七类填报口径，并单独区分“委托研发”项目，同时新增“特殊收入”扣减加计扣除研发费用等项目的填报要求。修订后的表单填报次序更清晰，更易于理解。

《高新技术企业优惠情况及明细表》（A107041）：结合 2016 年初修订的《高新技术企业认定管理办法》及其工作指引，优化调整三类指标的填报：

收入指标 - 鉴于修订后的工作指引明确企业总收入不包括不征税收入，新表单增加不征税收入信息的填报；

人员指标 - 鉴于修订后的管理办法降低了人员指标要求，不再区分“科技人员”和“研发人员”，新表单进行相应调整；

研发费用指标 - 除本年度研发费用以外，新表单增加了填报前两年度研发费用的要求，并据此将研发费用总额与销售收入的本年占比修改为近三年占比。

此外，考虑到经济特区和上海浦东新区的新设立高新技术企业可额外享受定期减免税政策，新表单在“减免税额”一栏将此类企业与其他高新技术企业分开填列。

《软件、集成电路企业优惠情况及明细表》（A107042）：由于软件、集成电路企业的税收优惠资格认定的审批已经取消，因此新表单删除了认定证书编号的填报要求，改为由纳税人根据实际情况勾选对应的企业类型和所得税减免方式。在“关键指标情况”一栏，新表单不再对 2011 年前和 2011 年及以后设立的企业进行区分填报，同时简化收入指标，23 行至 31 行由享受特定优惠类型的企业按实际适用情况选择填写。

其他

- 基于简并优化的原则，对部分表单的填报数据进行调整，例如：

《基础信息表》（A000000） - 为减少涉税信息重复填报，删除注册资本、是否境外中资控股、会计档案存放地、会计核算软件、对外投资情况等多项内容；转而增加了重组事项、分红情况等信息要求。

- 关联最新税收政策，调整数据填报要求，例如：

《重组及递延纳税明细表》（A105100） - 配合近年来国家相继出台的重组业务相关递延纳税政策（如财税[2016]101 号文件有关技术入股的递延纳税政策），新表单增列“技术入股”、“股权/资产划转”、“非货币资产对外投资”行次，相关内容不再并入“其他”项下，提高了重组业务涉税信息的填报精度，也方便税务机关分析统计。

- 调整部分填报口径和逻辑关系，例如：

《企业所得税年度纳税申报表（A 类）》（A100000，即主表） / 《弥补亏损明细表》（A106000） - 符合条件的企业投资者以股权形式投资（包括通过合伙创投企业投资的情形）于特定的科技企业，可根据投资额的一定比例抵扣其应纳税所得额，不足抵扣的可向以后年度无限期结转。现行政策并未明确提及上述抵扣是否先于亏损弥补进行。之前版本的申报表均默认按先作抵扣，再作亏损弥补的计算逻辑进行设计。然而，2017 年版的申报表主表交换了两者的顺序。由于亏损弥补存在五年限制，因此新版计算逻辑于纳税人应更为有利。《弥补亏损明细表》中有关“可弥补亏损所得”的填报口径也做出了同步的调整。

自全国税务系统深化税收征管体制改革以来，税务机关对纳税人的税务风险管理已经逐渐转向利用大数据平台的分析，从而更高效地对纳税风险进行识别和应对。尽管新发布的 2017 年版所得税年度申报表的表单数量减少，但是包含的信息量却有所提高，表单之间的逻辑关系更为缜密，如果纳税人稍不留意错填、漏填，就会产生税务风险。因此本次年度申报表的修订对纳税人的申报准确性提出了更高的要求，纳税人应对此予以重视，考虑如何采取必要措施提高纳税申报的效率，尤其应关注涉税信息的填报精密度明显增强的领域（例如重组业务事项）。需要提醒注意的是，纳税人如果涉及到以往年度的纳税申报调整，仍应当按照相应年度的企业所得税年度申报表进行信息填报调整，而不能直接按照 2017 版年度所得税申报表做追溯调整。

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Tax Newsflash

SAT Releases 2017 Enterprise Income Tax Return Forms

China's State Administration of Taxation (SAT) published Bulletin 54 on 5 January 2018 that contains the long-awaited 2017 versions of the Enterprise Income Tax (EIT) Return Forms, which replace the forms issued in 2014. The new forms are to be used for filing the EIT returns for 2017 and thereafter.

The main changes made to the forms are as follows:

Elimination of four forms

To relieve the filing burden on taxpayers, the number of EIT forms has been reduced from 41 to 37. The information previously required in the four eliminated forms has been partially consolidated into other forms:

- Detailed Information Form for Fixed Asset Accelerated Depreciation (Form A105081);
- Detailed Information Form for Asset Loss (Special Report) Deductions and Relevant Tax Adjustments (Form A105091);
- Detailed Information Form for Tax Incentives on Revenue Derived from Products through Comprehensive Utilization of Resources (Form A107012); and

- Detailed Information Form for Tax Incentives on Agriculture-Related Interest Income and Insurance Premiums Earned by Financial and Insurance Institutions (Form A107013).

Amendments to Forms Relating to Donation Expenditure and Certain Preferential Policies

Detailed Information Form on Tax Adjustments for Donations (Form A105070): Article 9 of the EIT Law has been amended as from 1 January 2018 to provide that a company's annual donations for public interest purposes that exceed 12% of the company's accounting profit of the year may be fully deductible; however, the excess must be carried forward to the subsequent three years. The new form adds two columns: "Deductible donations brought forward from previous years" (Column 2) and "Deductible donations carried forward to future years" (Column 7).

Detailed Information Form on Super Deduction of Research and Development (R&D) Expenses (Form A107012): The R&D super deduction rate for small and medium-sized science and technology enterprises (SMSTEs) was increased from 50% to 75% on 1 January 2017. The new EIT form distinguishes between SMSTEs and non-SMSTEs (whose R&D super deductions rate remain at 50%) by adding a column for "basic information."

In accordance with guidance on the R&D super deduction issued in 2015 (i.e. Caishui [2015] No. 119), the new EIT form classifies the R&D expenses eligible for the super deduction into seven categories, and requires the taxpayer to provide information for certain items (e.g. contract R&D expenses, income to offset the R&D expenses, etc.).

Detailed Information Form on Tax Incentives for High-New Technology Enterprises (HNTEs) (Form A107041): To qualify for HNTE status, an enterprise must meet certain requirements in terms of its revenue, personnel and R&D expenses. The new form is updated according to the Administrative Measures of HNTE Recognition (HNTE Measures), which were revised in 2016:

Revenue – The new form adds a requirement for a taxpayer to provide information on nontaxable revenue.

Personnel – The old form required a taxpayer to provide both the numbers of "science and technology personnel" and "R&D personnel." The HNTE Measures lowered the personnel requirement and no longer distinguishes between "R&D personnel" and "science and technology personnel," so the new EIT form requires only the number of science and technology personnel.

R&D expenses – In addition to R&D expenses for the current year, the new EIT form requires the same information on the previous two years, with the ratio of R&D expenses to total sales computed based on the aggregate amount in the most recent three years.

The new form adds a separate line for HNTEs that are newly established in the five economic zones (i.e. Hainan, Shantou, Shenzhen, Xiamen and Zhuhai) and Shanghai Pudong because

these HNTes also may enjoy a five-year tax holiday (i.e. two-year EIT exemption followed by three years of a 12.5% tax rate).

Detailed Information Form on Tax Incentives for Software and Integrated Circuit (IC) Enterprises (Form A107042): Since qualifying software and IC enterprises no longer need pre-approval and certification to qualify for EIT incentives, the new form does not require the taxpayer to provide the code of software/IC enterprise certificate. Instead, a qualifying enterprise must check the relevant boxes to confirm the type of tax incentive that may apply based on the actual situation of the enterprise.

Like the old EIT form, the new form still requires an applicable enterprise to provide information on its personnel, R&D expenses and revenue to allow the tax authorities to determine the enterprise's eligibility for the incentive. However, the form streamlines the structure of revenue information (Line 23 to 31), and no longer differentiates between enterprises established before and after 1 January 2011 because the differentiating policies were abolished by 2016 guidance applicable to software/IC enterprises (i.e. Caishui [2016] No. 49).

Miscellaneous

Basic Information Form (Form A000000): Some information requests are eliminated in the new form, including those relating to registered capital, whether the enterprise is incorporated in a foreign jurisdiction but controlled by Chinese enterprises, place(s) where accounting materials are maintained, accounting software, outbound investment, etc., because the relevant information can be obtained by the tax authorities through other channels. However, the new form requires taxpayers to provide information on any reorganization activities and the profit distributions during the fiscal year.

Detailed Information Form on Tax Adjustments in Relation to Reorganization and Tax Deferral Treatment (Form A105100): In the past few years, the Chinese government has introduced various tax deferral options to facilitate company reorganizations. To ensure the relevant information is accurately captured, the new form adds separate lines for three situations where tax deferral may be granted: using technology for a capital contribution, intragroup transfer of shares or assets, and using non-monetary assets for a capital contribution. Tax adjustment information in relation to the three situation no longer is combined and included in the "other" line.

Annual Enterprise Income Tax Return (Type A) (i.e. the main EIT form or Form A100000) / Detailed Information Form on Loss Recovery (Form A106000): Where a qualifying corporate investor makes an equity investment in a qualifying science and technology enterprise (including where the investment is made through a venture capital partnership), the investor is entitled to a tax credit, which is computed as a certain percentage of its equity investment in the qualifying enterprise. Where the tax credit is not fully utilized, any excess may be carried forward indefinitely. Previous EIT guidance was

silent on whether the utilization of the tax credit should be before or after the loss utilization. The 2014 version of the main EIT form required the tax credit to be utilized first, followed by the loss utilization. However, the 2017 form allows a taxpayer to utilize the loss first and then the tax credit. Since the losses will expire in five years while the credit may be carried forward indefinitely, the treatment under the new form should be more beneficial to taxpayers. Form A106000 also is updated accordingly.

Comments

Since the Chinese tax authorities have significantly enhanced big-data storage and processing capabilities in recent years, the new EIT return forms are considered an important tool for the authorities to collect taxpayer information for risk-oriented tax management and audits. Although the number of the forms is reduced, the amount of information to be provided in the forms may not be and the mechanism for data cross-reference among different forms appears more complicated. Therefore, taxpayers should be very careful when completing the EIT forms to avoid any misstatement or omission. Since the EIT filing deadline is 31 May, enterprises should consider how to prepare the filing package more efficiently and whether additional resources will be needed to collect data for areas where information requests have become more sophisticated (e.g. tax treatment of reorganization activities).

It also is worth noting that the 2014 EIT forms still are to be used for any amendments made to the tax returns for certain previous periods.

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