



## 税务快讯

### 增值税税率档次有望再“瘦身”：三档并两档

2018年3月5日，李克强总理在第十三届全国人大第一次会议上作年度政府工作报告。报告透露，2018年政府将延续减税降费安排，预计全年减税将达8000多亿元。在2018年政府工作报告建议中，增值税相关措施是此次减税政策的重要组成部分，具体包括：改革完善增值税，按照**三档并两档**方向调整税率水平，重点**降低制造业、交通运输等行业税率**，提高小规模纳税人年销售额标准等。

增值税税率简并一直是各界热议的一项话题。2016年营改增全面实施以后，中国的增值税税率共有四档，分别是17%（主要适用于普通货物销售和加工修理修配），13%（主要适用于农产品、自来水、天然气等货物的销售），11%（主要适用于交通运输业、建筑业和房地产业等）和6%（主要适用于金融、现代服务和生活服务业等）。自2017年7月1日起，13%的税率取消，相关适用货物的增值税税率从13%降至11%，至此中国的增值税税率也减少到三档。

一般认为，增值税税率档次过多，将影响增值税中性作用的发挥，易扭曲市场主体的经济行为。从合规管理角度出发，多税率设置也不利于各方对复杂交易的适用税率作出一致判断。因此，不少施行增值税或类似税制的国家或地区往往选择尽可能减少税率档次。例如，英国除20%的增值税标准税率外，低税率仅设置5%一档；中国的周边国家和地区中采用单一税率的亦不在少数，例如韩国、澳大利亚、印度尼西亚的增值税税率均为10%，日本为8%，新加坡为7%。

此次政府工作报告提出税率简并的方向为三档并两档，这一举措实施后将有助于发挥增值税的税制优势，减少有关税率适用的争议。报告还特别提出，将重点降低制造业和交通运输业等行业的税率。因此，预计未来17%和11%两档税率有可能在简并为一档的同时，还将进一步降低。具体税率的确定还有待相关部门在考虑不同行业的实际税负和财政收入需求的基础上作出综合分析判断。

另外，有关提高小规模纳税人年销售额标准的政策建议，则意味着有更多规模较小的增值税纳税人有望能够选择适用简易计税方法。此类纳税人可以根据自身的经营情况，在一般计税方法和简易计税方法中选择较为有利的方式进行适用。

在营改增全面实施近两年，增值税立法提上日程的大背景下，税率简并作为增值税改革的重要内容，在政府工作报告中明确提出，是纳税人普遍欢迎的重大利好消息。建议企业密切关注新法规的出台，准备对合规工作进行相应的调整，适应增值税的核算和申报要求。企业也需要判断自身和上下游企业可能受到的影响，复核供应链安排，必要时与供应商和客户进行充分的沟通。

德勤间接税团队会继续密切关注增值税法规的发展。我们一直协助和支持有关部门制定增值税改革相关的具体规定，也帮助大量客户为迎接增值税改革做好准备。如有任何问题，欢迎随时和我们联系。

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## Tax Newsflash

### VAT Rate Structure Likely to be Reduced from Three to Two

On 5 March 2018, Chinese Premier Li Keqiang delivered the government work report on the First Session of the 13th National People's Congress. According to the report, the government will further reduce taxes and fees on businesses and individuals, with a target tax reduction of more than RMB 800 billion in 2018. VAT-related matters will be the main focus of the tax reduction initiative, including: **improving the overall VAT regime, reducing the number of VAT rates from three to two, reducing the VAT rate applicable to the manufacturing and transportation industries** and increasing the threshold of annual taxable sales of small-scale VAT payers.

The streamlining of the VAT rates has been a key topic for all industries. Four VAT rates applied following the 2016 VAT reform: 17% (sale of products excluding those under 13%, and provision of processing and repair services); 13% (sale of agricultural products, public utilities, etc.); 11% (provision of transportation and construction services, and sale of real estate, etc.) and 6% (provision of financial, modern and lifestyle services, etc.). The 13% VAT rate was eliminated on 1 July 2017, with taxation of supplies under that rate now subject to the 11% rate.

The multiple VAT rate system generally is considered an obstacle to ensuring that VAT plays a neutral role in the economy and it distorts the economic behavior of market entities. From a compliance perspective, multiple rates create challenges for taxpayers and the tax authorities when determining the applicable VAT rate for complex transactions. For this reason, many countries that levy VAT or similar taxes typically use a simpler VAT rate system. For example, the UK has a standard VAT rate of 20% and a reduced rate of 5%, and some of China's neighbors use a single-rate system; e.g. the goods and services tax/VAT rate in Australia, Indonesia and Korea is 10%, 8% in Japan and 7% in Singapore.

The further streamlining of China's VAT rates from three to two will help strengthen the VAT system and reduce disputes about applicable rates. The government work report also emphasizes the need to drop the VAT rate for the manufacturing and transportation industries. Therefore, it is likely that the 17% and 11% rates may be restructured into a single lower rate following a comprehensive analysis by the relevant authorities that takes account of the tax burdens of various industries and fiscal revenue considerations.

The proposal to increase the threshold of annual taxable sales of small-scale VAT payers indicates that more taxpayers would be considered as small-scale VAT payers which are able to apply for the simplified taxing method. Such taxpayers can elect to use either the general taxing method or the simplified method based on their business arrangements.

The restructuring of the VAT rates is a key part of the VAT reform. The fact that it was addressed in the government work report is good news for taxpayers. Potentially affected enterprises should monitor future developments and adjust their internal procedures, as needed, to adapt to changes in VAT accounting and declaration requirements, and also review their supply chains by assessing the possible impact of VAT rate changes on upstream/downstream parties and communicate with suppliers and customers.

Deloitte's indirect tax service team will follow the progress of the VAT rate restructuring initiative, and will provide regular updates. We have been assisting and supporting relevant authorities on VAT reform-related regulations and helping clients prepare for changes. Please contact us if you have any questions.

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