



## 税务快讯

### 增值税改革深化措施进一步明确

继 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透露增值税相关措施是 2018 年减税降费政策的重要组成部分后，3 月 28 日召开的国务院常务会议进一步确定了深化增值税改革的相关措施。

会议决定，从 **2018 年 5 月 1 日** 起，降低制造业等行业增值税税率，提高小规模纳税人年销售额标准，并对先进制造业等行业符合条件的企业一次性退还留抵进项税额。具体包括：

- 将制造业等行业增值税税率从 17% 降至 16%，将交通运输、建筑、基础电信服务等行业及农产品等货物的增值税税率从 11% 降至 10%。

尽管目前适用 17% 和 11% 税率的其他行业（如批发零售业、不动产销售或租赁等）未被明确提及，但普遍预期这些行业的适用税率也会被降至 16% 和 10%。

- 统一增值税小规模纳税人标准：将工业企业和商业企业小规模纳税人的年销售额标准由 50 万元和 80 万元上调至 500 万元，并在一定期限内允许已登记为一般纳税人的企业转登记为小规模纳税人，让更多企业享受按较低征收率计税的优惠。
- 对装备制造等先进制造业、研发等现代服务业符合条件的企业和电网企业在一定时期内未抵扣完的进项税额予以一次性退还。

上述三项措施预计将减轻市场主体税负超过 4000 亿元，成为 2018 年“两会”后减税降费政策的首个制度红利。除直接减税效应外，上述措施充分发挥了税收促发展、调结构的作用——降低制造业等行业的税率，以及让更多企业享受按较低征收率计税的优惠，可以促进实体经济的发展；统一全行业小规模纳税人年销售额标准，有利于提高税收管理

效率、降低征管成本；退还留抵税额，可以直接增加企业现金流，有效带动先进制造业和高技术产业的持续快速发展。

上述措施出台后，预测财税部门将陆续发布相关文件，明确具体的执行办法。各行业企业应抓紧时间评估政策对自身的影响，并采取相应行动：

- 对于制造、交通运输、建筑和基础电信行业企业，建议及时调整相关系统设置，做好发票管理和增值税核算等方面的衔接工作，并梳理修改销售合同。
- 对于符合条件的一般纳税人企业，建议复核供应链，并根据自身的经营情况考虑是否转登记为小规模纳税人，从而在一般计税方法和简易计税方法中选择最为有利的方式进行适用。
- 对于先进制造企业、研发企业和电网企业，建议检查并确保现有的进项税已经完全认证，以保证充分享受政策红利。

今年政府工作报告明确了增值税税率三档并两档的改革大方向，但此次调整后增值税税率仍然存在 6%、10%和 16%三档，因此建议企业密切关注后续政策，以便及时更新与自身业务相关的税务处理。

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 China Announces VAT Rates Cuts

On 28 March 2018, a decision was made during the executive meeting of China's State Council to introduce a package of VAT-related measures, including reductions in the 17% and 11% VAT rates to 16% and 10%, respectively. This decision follows from the announcement by Premier Li Keqiang on 5 March 2018 at the First Session of the 13th National People's Congress that VAT would be the main focus of the 2018 tax cuts in the country. The VAT package is estimated to result in a tax cut of over RMB 400 billion.

The following rules will apply as from **1 May 2018**:

- The VAT rate for the manufacturing industry will be reduced from 17% to 16%, and the rate for transportation, construction, basic telecommunications services and agricultural products will be reduced from 11% to 10%.

It generally is expected that the tax rate cuts also will apply to other sectors that currently are subject to the 17% rate (e.g. trading, wholesale/retailing) and the 11% rate (e.g. sale or leasing of real estate), even though these sectors are not specifically mentioned in the press release issued after the State Council meeting.

- Currently, VAT taxpayers are classified as general VAT payers or small-scale VAT payers based on their annual taxable sales, with different sales thresholds applying depending on the type of entity (e.g. manufacturing, trading, etc.). Small-scale VAT payers are subject to a simplified taxing method with 3% VAT rate as compared to a general taxing method with 6%-17% rate applying to general VAT payers. Once a small-scale VAT payer's annual taxable sales reach the threshold, it must change its VAT payer status and register as a general VAT payer. Under the new package of measures, the annual taxable sales thresholds for manufacturing enterprises and trading enterprises will be consolidated and increased from RMB 500,000 and RMB 800,000, respectively, to RMB 5 million.

The new measures will also allow qualifying general VAT payers to convert their status to small-scale VAT payers within a specified time period so that they can apply for the simplified taxing method and 3% rate to account for VAT liabilities.

- A one-time input VAT refund for input VAT in excess of output VAT will be available to eligible advanced manufacturing enterprises, R&D enterprises and electricity grid enterprises. Under the current VAT rules, any excess of input VAT over output VAT generally cannot be refunded and only may be carried forward to offset output VAT arising in future periods.

The consolidated and increased threshold of annual taxable sales for small-scale VAT payers will allow more taxpayers to adopt the simplified taxing method, thus reducing their VAT management and compliance costs. The refund of excess input VAT will improve the cash flow of relevant enterprises.

The Ministry of Finance and State Administration of Taxation are expected to release more implementation guidance in the

near future, but potentially affected businesses should begin now to assess the potential impact of the above measures on their operations and consider actions, such as the following:

- Manufacturing, transportation, construction and basic telecom service enterprises should begin to adapt their systems to the new rates as soon as possible to ensure a smooth transition of invoice management and VAT filing, and modify sales contracts, where necessary.
- Qualifying general VAT payers should review their supply chains and, based on the business arrangement, consider whether to convert their status to small-scale VAT payers to apply for the simplified taxing method.
- Advanced manufacturing enterprises, R&D enterprises and electricity grid enterprises should make sure that the available input VAT is valid and has been verified to enjoy the refund.

It should be noted that, based on the 2018 government work report released during the National People's Congress, the VAT rates will be streamlined by reducing the number of VAT rates from three to two. However, based on the decision of the State Council, there still will be three VAT rates, i.e. 6%, 10% and 16%; further adjustments, therefore, are possible, so enterprises should monitor developments closely.

Deloitte's indirect tax service team will continue to follow the progress of China's VAT reform. We have been assisting and supporting relevant authorities on the introduction of VAT-related regulations, as well as helping clients to prepare for changes. Please feel free to contact us if you have any questions.

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