



税务快讯

税务总局明确增值税税率下调、转登记小规模纳税人等相关执行措施

2018年4月23日和25日，国家税务总局相继公布2018年第[17号](#)、[18号](#)、[20号](#)公告，明确了5月1日起增值税税率下调，以及符合条件的增值税一般纳税人转登记为小规模纳税人等（参见[德勤税务评论](#)）有关事项的执行办法，并对增值税纳税申报表有关内容进行调整。由于所属期为2018年5月的增值税将于6月初进行申报，因此有关增值税纳税申报表的内容调整（即17号公告）从2018年6月1日起施行，其余公告规定从5月1日起施行。

税率调整后的开票处理

[5月1日前](#)如果已经按17%或11%税率开具增值税发票，5月1日后发生销售折让、中止或者退回等情形需要开具红字发票的，一般纳税人是否能够按照原适用税率开具红字发票？

18号公告对此作出了肯定的答复，并进一步明确如果5月1日前开票有误需要重新开具的，先按照原适用税率开具红字发票后，再重新开具正确的蓝字发票。

与之类似，一般纳税人在增值税税率调整前未开具增值税发票的增值税应税销售行为，需要补开增值税发票的，也应当按照原适用税率补开。

转登记小规模纳税人

申请转登记条件

同时符合以下两项条件的一般纳税人，可以在2018年12月31日前申请转登记为小规模纳税人，或选择继续作为一般纳税人：

- 由于年销售额达到 50 万元或 80 万元的标准，已登记为一般纳税人；
- 转登记日前连续 12 个月（按月申报纳税人）或连续 4 个季度（按季申报纳税人）累计应税销售额未超过 500 万元。转登记日前经营期不满 12 个月或者 4 个季度的，按照月（季度）平均应税销售额估算上款规定的累计应税销售额。

小规模纳税人起始期

自转登记日的下期起，按照小规模纳税人适用简易计税方法计税；转登记日当期仍按照一般纳税人的有关规定计税。

未抵扣进项税额处理

之前发布的文件曾规定，转登记纳税人未抵扣的进项税额作转出处理。此次 18 号公告则进一步规定，转登记纳税人尚未申报抵扣的进项税额，以及转登记日当期的期末留抵税额，暂挂账处理，统一计入“应交税费—待抵扣进项税额”（简称“待抵扣进项税”）科目中核算。

一般纳税人期间的事后调整

转登记纳税人在一般纳税人期间销售和购进业务在转登记日的下期起发生销售折让、中止或者退回，或因税务稽查、补充申报等原因，需要对一般纳税人期间的销项税额、进项税额和应纳税额进行调整的，应调整转登记日当期（即一般纳税人期间最后一期）：

- 调整形成多缴税款，从发生销售折让等有关事项当期的应纳税额中抵减；不足抵减的，结转下期继续抵减；
- 调整形成少缴税款，从“待抵扣进项税”中抵减；抵减后仍有余额的，计入发生销售折让等有关事项当期的应纳税额一并申报缴纳。

转登记后的开票处理

自转登记日的下期起，转登记纳税人发生增值税应税销售行为，应按照小规模纳税人适用的征收率开具增值税发票。

转登记纳税人在一般纳税人期间发生的增值税应税销售行为，未开具增值税发票需要补开的，应当按照原适用税率或者征收率补开增值税发票；发生销售折让、中止或者退回等情形，需要开具红字发票的，按照原蓝字发票记载的内容开具红字发票；开票有误需要重新开具的，先按照原蓝字发票记载的内容开具红字发票后，再重新开具正确的蓝字发票。

转登记纳税人的出口退（免）税

自转登记日下期起，纳税人的出口货物劳务、服务，适用增值税免税政策，改按小规模纳税人的有关规定进行增值税纳税申报。

在判断出口时间时，报关出口或涉及保税区出口的货物劳务，以出口货物报关单或出境货物备案清单上注明的出口日期为准；非报关出口销售的货物、增值税零税率跨境应税行为，以出口发票或普通发票的开具时间为准。

纳税人在一般纳税人期间的出口货物劳务、服务，尚未申报抵扣或申报免退税的进项税额及期末留抵税额，可继续参与出口退（免）税计算。

增值税申报表调整

为了反映增值税税率的下调，增值税纳税申报表附列资料的相关栏次项目名称等进行了调整。

评论

财税[2018]32 号和 33 号文件颁布后，关于增值税税率下调后的增值税发票开具，增值税纳税申报表填报和小规模纳税人转登记及其后续处理等问题一直备受纳税人的关注。17 号、18 号和 20 号公告为受影响的纳税人以及税务机关提供了详细、具体的实践操作指引，以便相关政策的落地实施。

建议各相关企业根据上述公告内容，结合自身业务需要，采取相应行动：

- 对于已登记为一般纳税人的企业，但年销售收入（连续 12 个月或连续 4 个季度）在 500 万元以下的，建议根据自身的经营情况考虑是否转登记为小规模纳税人，从而适用最为有利的增值税计税方式（即一般计税方法还是简易计税方法）。具体而言，企业可以比较分析两种计税方法下的不同税负水平，考量有关商业因素（如客户是否需要增值税专用发票、是否更倾向于一般纳税人身份的供应商等），评估对企业核算及内部体系的影响等；
- 建议企业及时调整相关系统设置，做好发票开具、管理和增值税核算等方面的衔接工作，以确保增值税核算和申报的合规性；
- 对于临近 5 月 1 日时点发生的应税交易，企业应关注相关的开票税率是否适用正确。如果在开具发票的过程中碰到问题，企业应及时和主管税务机关及有关开票机具供应商联系加以解决。

德勤间接税团队会继续密切关注增值税法规的发展。如有任何问题，欢迎随时和我们联系。

作者：

上海

高立群

合伙人

+86 21 6141 1053

ligao@deloitte.com.cn

唐晔

总监

+86 21 6141 1081

catang@deloitte.com.cn

屈郡

高级经理

+86 21 6141 1087

junqu@deloitte.com.cn

如您有任何问题，请联系德勤团队：

亚太区间接税服务领导人

香港

展佩佩

合伙人

+852 2852 6440

sachin@deloitte.com.hk

华北区

北京

周翊

合伙人

+86 10 8520 7512

jchow@deloitte.com.cn

华东区

上海

高立群

合伙人

+86 21 6141 1053

ligao@deloitte.com.cn

华南区

广州

张少玲

合伙人

+86 20 2831 1212

jazhang@deloitte.com.cn

华西区

重庆

汤卫东

合伙人

+86 23 8823 1208

ftang@deloitte.com.cn



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Tax Newsflash

SAT clarifies implementation issues for VAT rate cuts and conversion to small-scale VAT payer status

China's State Administration of Taxation (SAT) issued three circulars (Bulletins 17, 18 and 20) on 23 and 25 April 2018 that clarify implementation issues relating to the VAT rate cuts that go into effect on 1 May, the consequences of conversion to small-scale VAT payer status (see [Deloitte Tax Analysis dated 6 April 2018](#)) and the changes to the format of the VAT return. On 1 May, the VAT rate for taxpayers originally subject to the 17% and 11% rates will drop to 16% and 10%, respectively (no rate changes apply to taxpayers subject to the 6% rate).

The first VAT return after the rate reductions become effective will be due in early June; therefore, the changes relating to VAT returns (i.e. Bulletin 17) will apply as from 1 June; the measures in Bulletins 18 and 20 become effective on 1 May 2018.

Post-rate cut invoicing

Since all domestic VAT invoices must be issued through the tax authorities electronic invoicing system, general VAT payers have been asking whether the system will continue to support the issuance of invoices that contain the pre-1 May tax rates (i.e. 17% and 11%) in certain circumstances (e.g. sales allowances or returns for transactions that were concluded before 1 May).

Bulletin 18 confirms that even after 1 May, a general VAT payer will be able to issue a "red-letter VAT invoice" (which functions as an amendment to the original VAT invoice to reduce the sales price) with the 17% or 11% rate through the invoicing system for any sales allowance or returns for transactions that were taxable before 1 May. In instances where the original VAT invoice was issued incorrectly, the general VAT payer may issue a red-letter VAT invoice to effectively cancel the original invoice and then issue a new VAT invoice at the applicable 17% or 11% rate.

Similarly, after 1 May, a general VAT payer will be able to issue a VAT invoice at the old rate for transactions that were taxable before 1 May but where a VAT invoice had not yet been issued.

Conversion to small-scale VAT payer status

Eligible applicants

A taxpayer that fulfills both of the following conditions may elect to convert from a general VAT payer to a small-scale VAT payer by 31 December 2018:

- The taxpayer registered as a general VAT payer because it reached the annual sales threshold of RMB 500,000 or RMB 800,000; and
- The cumulative taxable sales for the 12-month period (for taxpayers subject to monthly VAT filing) or four-quarter period (for taxpayers subject to quarterly VAT filing) immediately before the conversion date does not exceed RMB 5 million. If the taxpayer's period of operations before the conversion date is shorter than 12 months or four quarters, the cumulative taxable sales test is replaced by a projected sales test for a 12-month or four-quarter period based on the taxpayer's actual average monthly or quarterly sales.

Effect of conversion

After a general VAT payer converts to a small-scale VAT payer, the taxpayer will continue to be considered a general VAT payer for the assessment period in which the conversion date falls. Small-scale VAT payer status will apply to the assessment period following the conversion date.

Treatment of input VAT that is yet to be credited

When an eligible general VAT payer converts to a small-scale VAT payer, any input VAT that has been incurred but not yet claimed for credit and the balance of the creditable input VAT in excess of output VAT for the assessment period in which the conversion date falls must be recorded in a temporary account; the credit for such input VAT will be suspended.

Adjustments to pre-conversion transactions

A taxpayer may make retroactive adjustments of its taxable transactions that took place before it converted to a small-scale VAT payer in certain instances (e.g. sales allowance or returns, additional assessments arising as a result of a tax audit, etc.), Bulletin 18 confirms that these adjustments must all be accounted for in the last assessment period where the taxpayer was still a general VAT payer:

- If the adjustments result in overpaid VAT, the overpaid VAT may be offset against the current and future VAT payable;
- If the adjustments result in underpaid VAT, the underpaid VAT may be offset against the balance of input VAT in the temporary account, with any remaining balance paid in the current period.

Invoicing

The invoicing rules for small-scale VAT payers will apply as from the assessment period following the conversion date; in other words, the taxpayer normally cannot issue VAT invoices at 16%/10% or 17%/11% from that period, since it would be subject to a 3% VAT under the simplified taxation method.

However, the taxpayer will be allowed to issue a red-letter VAT invoice at the 16%/10% or 17%/11% rates for any sales allowance or returns on sales that took place when the taxpayer was a general VAT payer. If the original VAT invoice was issued incorrectly, the taxpayer may issue a red-letter VAT invoice to effectively cancel the original invoice and then issue a new VAT invoice at the 16%/10% or 17%/11% rates.

Similarly, the taxpayer will be permitted to issue a VAT invoice at a 16%/10% or 17%/11% rate for transactions that took place when the taxpayer was a general VAT payer but for which a VAT invoice had not been issued.

Export VAT exemption and refund

Starting from the assessment period following the conversion date, the export VAT rules for small-scale VAT payers will apply so that no export VAT refund will be granted, though VAT is not charged on the taxpayer's exports. The assessment period for an export transaction normally is based on the export date indicated on an export customs declaration form (for goods exported through customs) or the invoicing date on an export invoice (for exports of services).

For goods or services exported when the taxpayer was still a general VAT payer, the related input VAT that was incurred but not credited or refunded, as well as the balance of creditable input VAT in excess of output VAT, may be taken into account in calculating the export VAT refund.

Changes to format of VAT return

The relevant columns/items of the appendixes of the VAT return have been adjusted to reflect the VAT rate reductions.

Comments

The three bulletins provide much-needed guidance on the consequences of the VAT rate reductions and the consolidation of the annual sales threshold of small-scale VAT payers. Affected companies should consider the following actions:

- Eligible general VAT payers whose annual taxable sales do not exceed RMB 5 million should carry out an analysis to determine which taxation method (i.e. general or simplified taxation method) is more favorable and whether they should convert to small-scale VAT payer status. The analysis should compare the tax burdens under the two methods, examine the relevant business factors (e.g. whether customers would request VAT special invoices, whether suppliers with general VAT payer status are preferred, etc.), and evaluate the impact on their accounting and internal systems.
- Companies should adjust relevant systems, as needed, and address any transition matters regarding the issuance and management of invoices, as well as VAT accounting for compliance purposes.
- Companies should ensure that they use the correct VAT rate for invoicing transactions that take place around 1 May and communicate closely with the competent tax authorities to resolve any invoicing problems.

Authors:

Shanghai

Liqun Gao

Partner

+86 21 6141 1053

ligao@deloitte.com.cn

Candy Tang
Director
+86 21 6141 1081
catang@deloitte.com.cn

June Qu
Senior Manager
+86 21 6141 1087
junqu@deloitte.com.cn

If you have any questions, please contact:

Indirect Tax Services
Asia Pacific Leader
Hong Kong

Sarah Chin
Partner
+852 2852 6440
sachin@deloitte.com.hk

Northern China
Beijing
Yi Zhou
Partner
+86 10 8520 7512
jchow@deloitte.com.cn

Eastern China
Shanghai
Liqun Gao
Partner
+86 21 6141 1053
liqao@deloitte.com.cn

Southern China
Guangzhou
Janet Zhang
Partner
+86 20 2831 1212
jazhang@deloitte.com.cn

Western China
Chongqing
Frank Tang
Partner
+86 23 8823 1208
ftang@deloitte.com.cn



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