



税务快讯

2018年部分行业留抵税额退还政策发布

为落实今年3月28日国务院常务会议对部分行业在一定时期内未抵扣完的进项税额予以一次性退还的决定，财政部、国家税务总局于6月27日发布**财税[2018]70号文件**（以下简称“70号文”），对相关事项作出明确。根据文件规定，本次享受退税的纳税人名单及拟退税额将于8月31日前报财政部和国家税务总局备案，留抵税额退还工作将于9月30日前完成。

行业范围

本次期末留抵税额退还政策适用于以下两类行业：

- 装备制造等先进制造业和研发等现代服务业

具体包括18个大类行业（请点击[此处](#)以阅读行业目录清单），其中优先考虑**新一代信息技术、高档数控机床和机器人、航空航天装备、海洋工程装备及高技术船舶、先进轨道交通装备、节能与新能源汽车、电力装备、农业机械装备、新材料、生物医药及高性能医疗器械**等10个重点领域，以及**高新技术企业、技术先进型服务企业和科技型中小企业**。

- 电网企业

纳税人条件

享受退还期末留抵税额政策的纳税人，其纳税信用等级须为A级或B级。

退税额计算

可退还的期末留抵税额=纳税人申请退税上期的期末留抵税额×退还比例

“可退还的期末留抵税额”以纳税人 2017 年底期末留抵税额为上限。

其中，“退还比例”以相应期间内已抵扣的增值税专用发票、海关进口增值税专用缴款书、解缴税款完税凭证注明的增值税额占同期全部已抵扣进项税额的比重计算——1) 2015 年之前办理税务登记的纳税人，相应期间为 2015 年-2017 年；2) 2015 年 1 月 1 日及以后办理税务登记的纳税人，相应期间为其实际经营期间。

时间安排

各省财政和税务部门于 2018 年 8 月 31 日前将退还期末留抵税额的纳税人名单及拟退税金额报财政部和国家税务总局备案，于 2018 年 9 月 30 日前完成退还期末留抵税额工作。

评论

根据中国现行的增值税规定，通常情况下留抵税额只可用于抵减未来期间的销项税额而不得予以退还，由此可能造成留抵税额对企业的资金占用，对前期投入规模大，建设周期长，且产出较为滞后的企业而言尤为如此。近年以来，国家已在少数特定行业或地区对留抵税额退还政策进行了有益的探索，而在全国范围内的跨行业大规模实施留抵税额退还尚属首次；因此，此次政策的实施将对留抵税额退还的未来推广起到重要的经验积累和参考作用。虽然 70 号文仅适用于 2018 年的留抵税额一次性退还，但我们理解财税部门有可能在分析总结此次留抵税额退还的实施情况基础上制定并完善未来的相关政策。

对先进制造业、高技术产业和电网企业而言，70 号文的发布无疑是一项极大利好，退还期末留抵税额可以直接增加现金流，从而有效解决资金占用问题。考虑到退税规模等因素，很可能并非所有符合条件的企业均能够享受此次留抵税额退还政策。有鉴于此，建议相关企业采取相应行动：

- 尽早评估自身情况（包括行业属性、纳税信用等级等），检查是否存在期末留抵税额及其核算是否准确，以判断企业是否符合享受本次留抵税额退还的条件以及退税规模；对于集团企业，建议针对各个实体进行检查；
- 符合条件的企业应密切留意当地税务机关有关 70 号文的后续规定的发布，积极与税务机关保持沟通，了解留抵税额退还政策的适用流程与规则并作出妥善应对，确定其是否被纳入退还期末留抵税额的纳税人名单；
- 被纳入名单的纳税人应继续保持与税务机关的密切沟通，积极配合有关的资料提报要求（如适用），以确保留抵税额的顺利退还。

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

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Tax Newsflash

2018 Guidance issued on refund of uncredited input VAT to certain industries

China's Ministry of Finance (MOF) and the State Administration of Taxation (SAT) issued guidance (Caishui [2018] No. 70 (Circular 70)) on 27 June 2018 that clarifies the decision announced during the executive meeting of the State Council on 28 March regarding the one-time refund of uncredited input VAT for enterprises in certain industries. The uncredited input VAT refers to excess of input VAT over output VAT.

According to Circular 70, the list of taxpayers eligible for an uncredited input VAT refund and the refund amounts must be registered with the MOF and SAT before 31 August 2018, and the uncredited input VAT will be refunded before 30 September.

Eligible industries

The uncredited input VAT refund policy applies to two categories of industries:

- The advanced manufacturing industry, such as equipment manufacturing, and the modern services industry such as R&D. There are 18 industries in this category (click [here](#) for the industry category list in Chinese), with priority given to the following key industries in granting the refund: [new information technology](#); [advanced numerical control machine tools and robots](#); [aerospace equipment](#); [marine engineering equipment and high-tech vessels](#); [advanced railway equipment](#); [energy-saving and new energy vehicles](#); [electronic equipment](#); [agricultural machinery](#); [new materials](#); [biomedical and high-performance medical devices](#); as well as [high-new tech enterprises](#), [advanced](#)

technology service enterprises and small and medium-sized technology-based enterprises.

- Power grid enterprises.

Requirements

Taxpayers applying for an uncredited input VAT refund must have a tax compliance rating of A or B.

Calculation of the refund amount

The "refundable uncredited input VAT amount" is equal to the uncredited input VAT for the assessment period before the taxpayer requests the refund multiplied by the refund ratio. However, it should be noted that the refundable uncredited input VAT amount is capped at the uncredited input VAT amount at the end of 2017.

The "refund ratio" will be calculated as the proportion of the credited input VAT in VAT special invoices, customs import VAT payment receipts and tax payment receipts (for VAT withholding) to the total credited input VAT in the calculating period. For taxpayers registered before 1 January 2015, the calculating period will be years 2015 to 2017, and for taxpayers registered after 1 January 2015, the calculating period will be the actual operating period.

Timeline

The provincial finance and tax authorities will register the list of taxpayers eligible for the uncredited input VAT refund and the refund amounts with the MOF and SAT before 31 August 2018. The actual refund will be granted before 30 September 2018.

Comments

According to the VAT rules, uncredited input VAT normally may be used only to offset future output VAT and cannot be refunded. As a result, uncredited input VAT potentially can create cash flow issues for enterprises, especially those with large initial capital investments and long construction cycles. The government has conducted some studies and pilot programs regarding the uncredited input VAT refund in specific industries/areas, but this is the first time the government has implemented an actual policy for various industries throughout the country. The success of the policy will provide a frame of reference for future rollouts of a refund for uncredited input VAT. Although the scope of Circular 70 is limited to a one-time refund in 2018, we understand the authorities may formulate future policies based on the implementation of this policy.

The issuance of Circular 70 is welcome news for advanced manufacturing industries, high-tech industries and the power grid industry since the refund can release cash immediately, which should help to alleviate cash flow issues. Considering the total available refund amounts are limited, not all enterprises will be able to benefit from the policy. In this regard, enterprises should consider taking the following actions:

- Evaluate the company's eligibility (e.g. whether it is a covered industry, its tax compliance rating, etc.) as soon as possible, determine where any uncredited input VAT exists and the amount in order to ascertain whether the company can satisfy the conditions to qualify for the refund. In the case of groups, an assessment should be made for each group entity.
- Enterprises that are eligible for the refund should ensure they adhere to any subsequent regulations issued by the local authorities, proactively communicate with the local tax bureaus to understand local practices and rules on how to apply for being included on the registered list for the refund and take appropriate steps;
- Enterprises included on the registered list should continue to communicate with the tax authorities and prepare required documents (if applicable) to ensure the relevant amount is successfully refunded.

Deloitte's indirect tax service team will continue to follow the progress of the regulation. Please feel free to contact us if you have any questions.

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