



税务快讯

增值税税率进一步降低

2019年3月5日上午，李克强总理在第十三届全国人大第二次会议上作政府工作报告。报告指出，2019年我国将进一步深化增值税改革，完善增值税制度，确保所有行业税负只减不增。具体减税措施包括：

- 将制造业等行业增值税税率从16%降至**13%**，将交通运输业、建筑业等行业的增值税税率从10%降至**9%**，确保主要行业税负明显降低。
- 保持6%一档的税率不变，但通过采取对生产、生活性服务业增加税收抵扣等配套措施，确保所有行业税负只减不增。
- 抓好落实年初出台的小微企业普惠性减税政策，包括：
 - 对月销售额10万元以下（含本数）的增值税小规模纳税人，免征增值税；
 - 对小型微利企业年应纳税所得额不超过100万元的部分，减按25%计入应纳税所得额，按20%的税率缴纳企业所得税；对年应纳税所得额超过100万元但不超过300万元的部分，减按50%计入应纳税所得额，按20%的税率缴纳企业所得税。

评论

2012年起，我国开始分步骤推进营改增。从2016年5月全国范围内全面实行营改增至今，增值税税率也经历了一系列调整——2017年7月，13%税率取消，并入11%税率；2018年5月，17%税率降至16%，11%税率降至10%。

本轮降税后，增值税税率预期仍然存在6%、9%和13%三档。根据今年政府工作报告，增值税改革将会继续向税率三档并两档、税制简化方向推进。然而，税率进一步简并的时间，以及最终税率将会具体定在哪两档，仍未明确，企业需对此保持关注。

值得注意的是，虽然此次政府工作报告指出，要确保所有行业税负只减不增，但是对于服务行业，由于应税税率不变，上游供应商税率可能出现下降，所以在含税采购价格不变的前提下，将导致可抵扣进项税额的减少，以及不含税成本的上升。有鉴于此，建议相关企业考虑与供应商进行价格磋商的可行性，以分享降税利益，并密切关注后续可能出台的生产、生活性服务业增加税收抵扣等的配套措施，以综合判断政策影响及解决之道。

同时，关于此次税率调整，相关具体问题还有待进一步明确，包括新税率的生效时间，出口退税率的相应调整（针对生产企业和贸易企业的具体措施是否有所不同），适用新旧税率的过渡期等。我们预计，财政部和税务总局近期内可能会陆续发布相关文件，明确具体的执行办法。

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 rates to be reduced

During Premier Li Keqiang’s presentation of the government work report at the second session of China’s 13th National People’s Congress on 5 March 2019, he announced that the government intends to further reduce the value added tax (VAT) rates. The effective dates of the reductions are yet to be clarified.

According to the Premier's presentation, the following VAT-related measures will be (or already have been) implemented in 2019 to provide tax relief to all sectors and ensure the tax burden of key industries (e.g. manufacturing) are significantly lowered:

- Reduction of the VAT rate from 16% to **13%**, which mainly will benefit the manufacturing sector, and reduction of the 10% rate to **9%**, which currently applies to industries, such as transportation, construction, etc.;
- Increasing the input VAT which may be credited for the service sector, even though the 6% VAT rate for that sector will remain unchanged; and
- Introduction of a VAT exemption as from 1 January 2019 for small-scale VAT payers with monthly sales not exceeding RMB 100,000. (In addition, reduced income tax rates are granted to qualifying small enterprises with low profits, i.e. a 5% effective income tax rate on taxable income not exceeding RMB 1 million and a 10% rate on taxable income between RMB 1 million and RMB 3 million.)

Comments

China launched its VAT reform in 2012 and finally transitioned all services from the scope of business tax (which previously was imposed on most service activities) to VAT in May 2016. Since then, there have been two rounds of major adjustments to the VAT rates: the 13% VAT rate was abolished and consolidated into the 11% rate in July 2017 and the 17%/11% rates were reduced to 16%/10% in May 2018.

After this latest round of adjustments, there will be three VAT rates: 6%, 9% and 13%. However, Premier Li stated the three-rate system would be further streamlined to a two-rate system, although it is unclear what those rates will be, and when and how the adjustments will take place.

It should be noted that goods suppliers for service enterprises may enjoy a lower VAT rate (i.e. from 16% to 13%) so that a service enterprise's material costs could become higher with lower creditable input VAT if the VAT-inclusive purchase price of the goods remains unchanged. Therefore, service enterprises should consider price re-negotiations with goods suppliers to potentially obtain the benefits of the VAT rate reductions.

The government is expected to release more details about the VAT rate reduction, such as the effective dates and guidance on transitional arrangements, corresponding changes to the VAT export refund rates, etc. Businesses should closely monitor regulatory developments.

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 reform-related regulations, and assisting clients to prepare for various changes. If you have any questions, please feel free to contact us.

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