



税务快讯

战疫纾困 税收政策在行动

继2月5日国务院常务会议决定实施一批支持疫情防控保障物资供应的财税金融政策之后，财政部、国家税务总局于2月7日迅速公布2020年第8、9、10、11号公告，明确从2020年1月1日起实施一系列相关的财税政策，着力于保障疫情防控物资供应、减轻受疫情影响企业损失、鼓励疫情防控有关公益捐赠、完善疫情防控相关个税政策等方面。相关政策追溯自今年1月1日起施行，截止日期将视疫情情况另行公告。

保障物资供应

企业所得税

- 疫情防控重点保障物资生产企业为扩大产能新购置的相关设备，允许一次性税前扣除

增值税

- 疫情防控重点保障物资生产企业按月申请全额退还增值税增量留抵税额（即与2019年12月底相比新增加的期末留抵税额）
- 运输疫情防控重点保障物资取得的收入，免征增值税

“疫情防控重点保障物资生产企业”由省级及以上发改、工信部门确定；“疫情防控重点保障物资”由国家发改委、工信部确定



减轻企业负担

企业所得税

- 交通运输、餐饮、住宿、旅游（即旅行社及相关服务、游览景区管理）企业2020年度亏损，可结转年限由5年延长至8年；

以2020年度有关主营业务收入占收入总额（剔除不征税收入和投资收益）是否达到50%判断企业所属行业

增值税

- 公共交通运输服务、生活服务，以及为居民提供必需生活物资快递收派服务免征增值税



鼓励公益捐赠

企业所得税/个人所得税

- 通过符合条件的公益性社会组织或者国家机关，捐赠用于应对新型冠状病毒感染的肺炎疫情的现金和物品，允许全额扣除
- 直接向承担疫情防治任务的医院捐赠上述物品，凭医院开具的捐赠接收函允许全额扣除

增值税等

- 将自产、委托加工或购买的货物，通过前述方式无偿捐赠用于应对新型冠状病毒感染的肺炎疫情的，免征增值税、消费税、城建税、教育费附加、地方教育附加



彰显个体关怀

- 参加疫情防治工作的医务人员和防疫工作者按照各级政府规定标准取得的临时性工作补助和奖金，免征个人所得税
- 省级及以上政府规定的对参与疫情防控人员的临时性工作补助和奖金，比照执行
- 单位发给个人用于预防新型冠状病毒感染的肺炎的药品、医疗用品和防护用品等实物（不包括现金），不计入工资、薪金收入，免征个人所得税

此次由新型冠状病毒引发的肺炎疫情来势凶猛，在严重阻碍企业和个人的生产经营和日常生活的正常秩序的同时，预期将对经济形势带来较大的不利影响。作为一项重要的调控工具，税收政策理应在这场“战疫”中承担起扶危济困的责任。在此前已经公布的延期申报纳税等措施的基础上，国家再次密集出台支持性税收政策，将发挥税收工具综合性的特点：一方面降低防护物资生产供应和公益捐赠的税收成本，以缓解目前相关物资紧缺的当务之急；另一方面通过延长亏损结转年限、免征增值税等措施减轻受疫情影响的困难企业负担，为企业渡过疫情难关做好准备；有关个人所得税的免税政策更是一项“暖心”举动，对社会价值的引导将起到积极的作用。

伴随疫情进程，此次疫情对相关企业的影晌也将逐步显现。在面临疫情危机时，企业应如何应对并作出有效的调整，随之会产生哪些财税问题？这些问题的出现将成为制定下一步税收政策的重要基础。因此，我

我们建议有关企业合理表达自身诉求，积极关注后续的相关税收政策动态，善用税收支持性政策，让其助力我们抗击疫情，共克时艰。

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Tax Newsflash

Emergency tax measures implemented to address novel coronavirus outbreak

On 7 February 2020, China's Ministry of Finance and the State Taxation Administration published tax relief measures (Bulletins 8, 9, and 10) to help mitigate the economic impact of the novel coronavirus outbreak on businesses and individuals. The measures—which affect enterprise income tax (EIT), individual income tax (IIT), and value added tax (VAT), apply retroactively as from 1 January 2020, and although they are expected to be temporary, no expiration date has been set and will depend on the extent to which the epidemic is brought under control.

Supplies of goods for virus prevention and epidemic control

Several measures are introduced to increase the production capacity of goods and supplies required to combat the novel coronavirus:

- "Key manufacturers" may deduct (rather than depreciate) expenditure incurred for the acquisition of the necessary manufacturing equipment for EIT purposes.
- Key manufacturers may claim refunds of any "incremental unutilized input VAT" on a monthly basis. Such VAT refers to the excess of unutilized input VAT at the end of each month over the unutilized input VAT at 31 December 2019.
- Services provided for transporting "key goods/supplies" are exempt from VAT.

The list of "key manufacturers" and "key goods/supplies" will be determined by the relevant government departments.

Donations

The tax relief measures announced in Bulletins 8, 9, and 10 allow a full deduction for EIT and IIT purposes for the following

donations of cash and goods for coronavirus prevention and medical treatment:

- Cash and goods that are donated through qualifying social organizations or national and local governments; and
- Goods that are donated directly to designated hospitals and supported by donation receipts issued by the hospitals.

Additionally, the donation of such goods is exempt from VAT, consumption tax, city construction and maintenance tax, and national and local education surcharges.

Tax relief for certain sectors

The tax loss carryforward period for the transportation, catering, hospitality, and travel sectors has been extended from five to eight years for losses incurred in calendar year 2020. To qualify for the longer carryforward period, an enterprise's eligible revenue (i.e., annual revenue from the listed sectors) must be at least 50% of its total annual revenue (excluding nontaxable income and investment income).

Certain services are exempt from VAT, including public transportation services, lifestyle services (e.g., catering, hospitality, education, medical treatment, entertainment), and delivery services provided to residents for daily necessities.

Tax relief for individuals

Medical personnel involved in the response to the novel coronavirus outbreak are exempt from IIT on special subsidies and bonuses paid in accordance with standards prescribed by the local governments.

All employees (regardless of sector or whether they are medical personnel) are exempt from income tax on employer-provided medicines or supplies for coronavirus prevention and medical treatment.

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