

税务快讯

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电信业纳入营改增范围

财政部与国家税务总局于2014年4月30日公布财税[2014]43号文件（简称“43号文”），明确自2014年6月1日起将电信业纳入营改增范围；而在现行政策下，电信业按照3%的税率缴纳营业税。

政策要点

征税范围及税率

在中国境内提供电信服务的单位及个人按照以下税率缴纳增值税：

	增值税税率	范例
基础电信服务	11%	利用固网、移动网、卫星、互联网，提供语音通话服务，以及出租或者销售带宽的业务
增值电信服务	6%	<ul style="list-style-type: none">利用固网、移动网、卫星、互联网、有线电视网络，提供短信和彩信服务、电子数据和信息的传输及应用服务互联网接入服务卫星电视信号落地转接服务

特定安排的税务处理

财税[2013]106号文件中有关营改增的一般规定同样适用于电信业。在此基础上，43号文另外针对电信业的一些特定交易安排进行了如下规定：

- 1) 如一般纳税人在提供电信业服务时，附带赠送用户识别卡、电信终端（如手机）等货物或者电信业服务的，应将其取得的全部价款和价外费用进行分别核算，按照各自适用的税率（即：货物适用17%税率，基础电信服务适用11%税率，增值电信服务适用6%税率）计算缴纳增值税。

电信服务商通常会采用包含多项服务与货物的电信业务销售模式（即业务销售附带赠送实物或其它业务）。根据目前的流转税政策，此类服务中免费赠送的项目既不属于营业税的纳税范围，也不属于增值税的纳税范围。营改增后，上述分别核算的规定将使此类销售模式的税务处理变得更为复杂，从而增加电信服务商的税务遵从成本。

- 2) 境内单位和个人向境外单位提供电信服务免征增值税。虽然 43 号文并未提及，但预计与国税总局 2013 年 52 号公告中类似的免税待遇备案程序及资料要求可能会同样适用于上述免税政策的办理。
- 3) 以积分兑换形式赠送的电信业服务，不征收增值税。
- 4) 在 2015 年 12 月 31 日以前，境内单位中的一般纳税人通过卫星提供的语音通话服务、电子数据和信息的传输服务，可以选择按照简易计税方法计算缴纳增值税（即按含税销售额的 3% 直接计算应纳增值税额，不得扣除进项税额）。

评论

电信业纳入营改增范围早已受到业界的广泛期待，对于快速发展的电信业而言是其行业进展中的重要一步。由于电信业所适用的 11%/6% 增值税率较之现行的 3% 营业税率有了显著增加；因此，如电信服务商无法通过调整价格的方式将增加的增值税成本转嫁给客户，则服务商需要确保其有足够的增值税进项税以用于抵扣，从而降低税率增加带来的消极影响。另一方面，鉴于营改增后电信设备供应商收取的增值税可由其下游客户（即电信服务商）抵扣，这对于电信设备供应商而言则是有望刺激其业务发展的利好消息。

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中文

Tax Newsflash

May 9, 2014

VAT reform to be extended to telecommunications service



China's Ministry of Finance and State Administration of Taxation (SAT) announced on 30 April 2014 that telecommunications services will be included within the scope of the VAT reform as from 1 June 2014 (i.e. Caishui [2014] No. 43 (Circular 43)). Telecommunications services currently are subject to the Business Tax (BT) at a rate of 3%.

Highlights

Scope and rates

Telecommunications service providers (both entities and individuals) in China will be subject to VAT at the following rates:

	VAT rates	Examples
Basic telecommunications	11%	Voice transmissions using fixed-line networks, mobile networks, satellites or internet; and the sale or lease of bandwidth
Value-added telecommunications	6%	<ul style="list-style-type: none"> • SMS/MMS or transmission of electronic data, as well as the application of such data, using fixed-line networks, mobile networks, satellites, internet or cable TV networks; • Internet access services; and • Receipt and delivery of satellite TV signals

Tax treatment under certain arrangements

The general rules applying to the VAT reform (Circular 106) will continue to apply to telecoms VAT payers, with the following additional guidance provided in Circular 43:

- 1) If the general VAT payer provides telecommunications services, as well as free goods such as SIM cards and telecoms terminal equipment (notably handsets) or other free telecoms services to the customer, it must separately account for each service and goods and allocate the price and additional charges (if any) to each component to apply the VAT rates (i.e. 17% for goods, 11% for basic telecoms and 6% for value-added telecoms) for output VAT calculation purposes.
Telecom operators commonly bundle the provision of goods and services. Under existing rules, the "free supply" of items in a bundled package does not fall within the scope of BT or VAT. The VAT reform will make the treatment more complex and will increase the compliance burden on telecoms providers.
- 2) Telecom service provided by domestic parties to foreign entities will be exempt from VAT. Although not specified in Circular 43, similar filing procedures and document requirements (as set out in SAT Bulletin [2013] No. 52) likely will have to be followed in applying for the VAT exemption.
- 3) A free supply of telecom service resulting from a customer's redemption of "points" under a loyalty program will not be subject to VAT.
- 4) By 31 December 2015, domestic entities that qualify as general VAT payers will be able to elect to apply the simplified taxing method (i.e. by multiplying the gross revenue by 3% without any input VAT credit) to calculate VAT payable for satellite transmission services of voices and electronic data/information.

Comments

The expansion of the VAT reform to include telecommunications services has been widely anticipated and is an important step given the rapid growth in this sector. The 11%/6% VAT

rates are a significant increase for the telecom sector when compared with the 3% BT that currently applies. If telecom companies are unable to pass on the increased VAT cost to their customers through pricing adjustments (as is likely to be the case), the real challenge will be to ensure there are sufficient VAT inputs to mitigate the negative impact. On the other hand, providers of telecom equipment should see some improvement in their business as the VAT they charge no longer will be a cost to their customers (i.e. telecom companies).

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