

税务快讯

扩大适用增值税零税率政策出口服务范围



为进一步鼓励服务出口，财政部和国家税务总局 2015 年 10 月 30 日颁布财税[2015]118 号文件，决定对影视服务、离岸服务外包等出口服务适用增值税零税率政策。

法规概要

118 号文明确自 2015 年 12 月 1 日起，境内单位和个人向境外单位提供下列应税服务的，适用增值税零税率政策：

- 广播影视节目（作品）的制作和发行服务
- 技术转让服务、软件服务、电路设计及测试服务、信息系统服务、业务流程管理服务，以及合同标的物在境外的合同能源管理服务
- 离岸服务外包业务（包括信息技术外包服务（ITO）、技术性业务流程外包服务（BPO）、技术性知识流程外包服务（KPO））

目前，境内单位和个人向境外单位提供上述应税服务大都适用增值税免税政策。而适用增值税零税率政策的服务仅限于境内单位和个人提供的国际运输服务、向境外单位提供的研发服务和设计服务。

德勤解读

在增值税一般计税方法下，对适用零税率政策的应税服务，其相应的增值税进项税可以获得抵扣或退还，相比增值税免税政策下进项税不得抵扣或退还的处理方式而言，零税率政策显然更为优惠；尤其是一些设备和材料投入较大的服务项目，适用零税率后增值税实际税负的下降可能较为显著。因此，118号文的出台扩大了增值税零税率的适用范围，应该会受到服务出口企业的普遍欢迎。

我们期待国家税务总局尽快发布应税服务适用增值税零税率政策的具体管理办法。

相关文件：

[关于影视等出口服务适用增值税零税率政策的通知\(财税\[2015\]118号\)](#)

德勤中国间接税服务团队会进一步关注118号文及增值税零税率具体管理办法的执行情况，并将及时与您分享。如您有任何问题，请随时和德勤间接税团队联系。

间接税服务主管合伙人

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

[主页](#)



德勤华永会计师事务所（特殊普通合伙）

中国 上海

延安东路 222 号

外滩中心 30 楼

Deloitte (“德勤”) 泛指德勤有限公司（一家根据英国法律组成的私人的担保有限公司，以下称“德勤有限公司”)，以及其一家或多家成员所。每一个成员所均为具有独立法律地位的法律实体。请参阅 www.deloitte.com/cn/about 中有关德勤有限公司及其成员所法律结构的详细描述。

隐私

感谢您对德勤中国服务的关注。德勤中国希望可以继续使用您的个人资料(特别是姓名及联系信息),以向您发送市场和政策最新动态,以及由德勤中国举办、赞助或宣传之研讨会及其他活动的邀请函。如您日后不希望收到由德勤中国发出的信息,请回复电邮并在邮件主题栏中填上"Unsubscribe"。

如欲更新您的个人资料,请点击[此处](#)。

德勤中国泛指德勤·关黄陈方会计师事务所(香港)、德勤·关黄陈方会计师事务所(澳门)、德勤华永会计师事务所(特殊普通合伙)(中国大陆)及其于香港、澳门及中国大陆从事业务之关联机构。

© 2015 德勤·关黄陈方会计师事务所(香港)、德勤·关黄陈方会计师事务所(澳门)、德勤华永会计师事务所(特殊普通合伙)(中国大陆)版权所有保留一切权利



China | Tax & Business Advisory | Indirect Tax | 3 November 2015

[中文](#)

Tax Newsflash



VAT Zero-rated Services: Scope Expanded

On 30 October 2015, the Ministry of Finance (MOF) and the State Administration of Taxation (SAT) jointly issued Circular 118 (i.e. Caishui [2015] No. 118), expanding the scope of zero-rated services. This expansion in scope is intended to stimulate "exports" of the services covered.

Details

The following services, if provided to overseas enterprises, will be eligible for "zero-rating", effective from 1 December 2015:

- Production and distribution of radio, film and television programs (works);
- Technology transfer services, software services, circuit design and testing services, information system services, business process management services, and energy management contract services in relation to which the relevant contract object was located overseas; and
- Offshore outsourcing services including information technology outsourcing (ITO), business process outsourcing (BPO) and knowledge process outsourcing (KPO).

At present, only "international transportation services" and "R&D/design services provided to overseas enterprises" are eligible for zero-rating. Accordingly, at present, most of the services listed in Circular 118, are VAT exempt, not zero-rated.

Comments

The change from "VAT exempt" to "zero rate" benefits taxpayers providing the relevant services because Input VAT incurred in relation to such zero-rated services is recoverable, whereas Input VAT incurred in relation to VAT exempt services is not. The change should be welcomed by all taxpayers in the applicable service sectors, in particular, taxpayers which make large investments, e.g., in equipment, when setting up to provide the relevant services.

Detailed rules concerning the implementation of Circular 118 are yet to be issued. It is hoped that these will quickly be released.

Relevant circular:

[Notice of Zero-rate Application on Exports of Certain Services such as TV/films services \(Caishui \[2015\] No. 118\)](#) (Chinese version)

Our indirect tax team will closely monitor this development and keep you updated thereon. In the meantime, if you have any questions thereon, please feel free to contact us.

Indirect Tax Service Line 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

Li Qun Gao

Partner

+86 21 6141 1053

ligao@deloitte.com.cn

Southern China

Guangzhou

Janet Zhang

Partner

+86 20 2831 1212

jazhang@deloitte.com.cn

[Homepage](#)



Deloitte Touche Tohmatsu Certified Public Accountants LLP

30/F Bund Center

222 Yan An Road East

Shanghai 200002, China

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/cn/en/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Privacy

Thank you for your interest in Deloitte China services. Deloitte China would like to continue to use your personal information (in particular name and contact details) for the purpose of sending you marketing and regulatory updates, invitations to seminars and other events organized, sponsored or promoted by Deloitte China. If you do not wish to receive further communications from Deloitte China, please send a return email to the sender with the word "Unsubscribe" in the subject line.

If you would like to update your personal information, please click [here](#).

Deloitte China refers to Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland and their respective affiliates practising in Hong Kong, Macau and the Chinese Mainland.

© 2015 Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, and Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland. All rights reserved.