

税务快讯

研发费用加计扣除新政策有关问题的明确



2015年12月29日，国家税务总局发布《关于企业研究开发费用税前加计扣除政策有关问题的公告》([国家税务总局公告2015年第97号](#)，以下简称《公告》)，明确了[财税\[2015\]119号](#)（以下简称119号文，参见2015年11月4日发布的[德勤税务快讯](#)）有关研发费用税前加计扣除新政策的执行口径。《公告》适用于2016年度及以后年度企业汇算清缴。

为了推动企业加大研发力度，财政部、国家税务总局和科技部于2015年11月2日联合下发119号文，规定从2016年1月1日起，大幅放宽适用研发费用加计扣除优惠政策的行业范围，扩大加计扣除基数包含的费用项目，并对相关政策事项进行了调整。《公告》的发布进一步明确了此次研发费用加计扣除新政策的执行口径，就会计核算，申报及备案管理等提出了若干具体要求。

《公告》要点

不适用加计扣除政策行业的判定

119号文列明了不适用加计扣除优惠政策的七个行业。《公告》明确，这七个行业企业是指以上述行业业务为主营业务，其研发费用发生当年的主营业务收入占企业按《企业所得税法》第六条规定计算的收入总额减除不征税收入和投资收益的余额50%（不含）以上的企业。

委托研发

《公告》明确，企业委托个人研发的，委托方在适用研发费用加计扣除时，应取得个人出具的发票等合法有效凭证。

对于不得加计扣除的委托境外机构或个人进行研发所发生的费用，《公告》明确境外机构或个人为依照外国和地区（含港澳台）法律成立的企业和取得收入的组织，以及外籍（含港澳台）个人。

研发人员的范围

对于其相关人工支出可适用加计扣除政策的研发人员，《公告》将其分为研究人员、技术人员和辅助人员三类，并对各自进行了定义。其中，辅助人员不包括为研发活动从事后勤服务的人员。

《公告》同时明确，研发人员既可以是本企业的员工，也可以是外聘人员。外聘人员包括与本企业签订劳务用工协议（合同）或临时聘用的人员，以及劳务派遣的人员。

研发费用的归集

- **加速折旧费用**

《公告》规定，企业用于研发活动的仪器、设备适用加速折旧税收政策的，在计算研发费用加计扣除基数时，只能按其会计折旧额计入，且这部分金额不得超过其税前实际扣除的折旧额。

- **多用途对象费用**

《公告》规定，企业应对同时从事或用于研发活动和非研发活动的人员活动及仪器、设备、无形资产的使用情况做必要记录，并将其实际发生的相关费用按实际工时占比等合理方法在研发费用和生产经营费用间分配，未分配的不得加计扣除。

- **“其他相关费用”限额计算**

119号文规定在计算研发费用加计扣除基数时，“其他相关费用”不得超过该基数的10%。《公告》明确，在适用研发费用加计扣除时，“其他相关费用”应按不同项目作分别归集，且单个项目的“其他相关费用”不得超过按以下公式计算的限额：

*该项目除“其他相关费用”以外的费用之和*10%/ (1-10%)*

- **特殊收入的扣减**

《公告》明确，研发过程中形成的下脚料、残次品、中间试制品等特殊收入应从研发费用加计扣除基数中进行扣减，以减至零为限。

另外，企业研发活动直接形成产品或作为组成部分形成的产品对外销售的，研发费用中对应的材料费用应从加计扣除基数中剔除。

- **不允许加计扣除的项目**

延续之前的政策，《公告》明确，不得在税前扣除的费用和支出项目（包括作为不征税收入处理的财政性资金用于研发活动所形成的费用），不得计入研发费用加计扣除的基数。

核算要求、税务申报及备案的管理

为引导企业准确核算，同时便于税务机关后续管理与核查，《公告》细化了对纳税人的核算和申报要求（如下表所示），并提供了相关样表。

文档名称	合规责任	填报信息
“研发支出”辅助账	在研发项目立项时设置，由企业留存备查	按研发项目填制，包含会计凭证日期、编号、借贷金额、成本费用明细等信息
“研发支出”辅助账汇总表	年末汇总分析填报，并在报送《年度财务会计报告》的同时随附注一并报送主管税务机关	包含企业年度各研发项目成本费用明细、资本化、费用化金额等
研发项目可加计扣除研究开发费用情况归集表	根据研发支出辅助账汇总表填报，在年度纳税申报时随申报表一并报送	包含企业年度全部研发项目申请加计扣除的研发费用分类发生额及总额，加计扣除额等

同时，《公告》规定享受研发费用加计扣除政策的企业应留存下列备查资料：

- 自主、委托、合作研究开发项目计划书和企业有权部门关于自主、委托、合作研究开发项目立项的决议文件；
- 自主、委托、合作研究开发专门机构或项目组的编制情况和研发人员名单；
- 经科技行政主管部门登记的委托、合作研究开发项目的合同；
- 从事研发活动的人员和用于研发活动的仪器、设备、无形资产的费用分配说明（包括工作使用情况记录）；
- 集中研发项目研发费决算表、集中研发项目费用分摊明细情况表和实际分享收益比例等资料；
- “研发支出”辅助账；
- 企业如果已取得地市级（含）以上科技行政主管部门出具的鉴定意见，应作为资料留存备查；
- 省税务机关规定的其他资料。

解读与建议

虽然 119 号文大幅放宽了研发费用加计扣除政策的适用范围，未来将有更多的企业有望受惠于此；然而从《公告》的规定来看，享受这一优惠政策的企业仍须承担一定的合规负担。以“研发支出”辅助账为例，企业需要提供各笔相关会计分录的详细信息，这可能会对企业的财务核算系统提出较高的要求。同时，由于税务机关未来会加强相关核查（年核查率不低于享受该优惠政策企业户数的 20%），企业面临的合规风险也会随之上升。因此，建议拟享受研发费用加计扣除优惠的企业考虑以下行动方案：

- 尽早复核企业现行的研发支出财务核算系统及归集流程，结合“研发支出”辅助账样表针对大量财务信息的填制要求，判断现行系统是否能够对企业及时、准确、便捷地按税法规定归集可加计扣除的研发费用提供有效支持，并在此基础上制定并实施现行系统的改进或优化方案。
- 及时按照《公告》的规定收集、准备相关文档资料以履行各项合规义务，尤其针对实践中可能容易引起税企争议的事项（例如有关支出在研发项目和非研发项目之间的分配）应审慎评估企业立场的合理性和证据的充分性，必要时可以考虑寻求专业机构的支持，或事先与税务机关进行适当的沟通。

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Tax Newsflash

SAT Issues Additional Guidance on Super Deduction for R&D Expenses



On 29 December 2015, China's State Administration of Taxation (SAT) issued additional guidance (Bulletin 97, see [full text in Chinese](#)) on the super deduction for research and development (R&D) expenses.

Circular 119 (see [full text in Chinese](#)) was issued by the Ministry of Finance and SAT on 2 November 2015 to encourage more businesses to invest in R&D; Circular 119 expands the scope of the super deduction for R&D expenses incurred by domestic enterprises and streamlines the administrative procedures relating to the super deduction, effective 1 January 2016 (see [the Deloitte Tax Newsflash dated 13 November 2015](#)). Bulletin 97 provides further clarification on certain implementation issues and applies to enterprise income tax filings for 2016 and subsequent years.

Highlights of Bulletin 97

Industries ineligible for the super deduction

Circular 119 provides a list of industries ineligible for the super deduction. To determine whether a company falls within the scope of the list for a specific year, Bulletin 97 provides a test to ascertain whether the company's revenue from industries on the list accounts for more than 50% of the company's total revenue in that year. The total revenue must be calculated according to article 6 of the enterprise income tax law, but must exclude nontaxable income and investment income.

Contract R&D

For contract R&D arrangements where the contractor is an individual, Bulletin 97 requires the principal to obtain an invoice from the individual to support a claim for the super deduction.

For contract R&D arrangements where the contractor is a foreign party, Circular 119 provides that the super deduction will not be allowed. Bulletin 97 clarifies that the term "foreign parties" refers to enterprises or other organizations registered in a jurisdiction outside Mainland China and to foreign individuals (including individuals from Hong Kong, Macau and Taiwan).

Scope of R&D personnel

Bulletin 97 clarifies the scope of R&D personnel whose costs are eligible for the super deduction, by defining three subgroups: research, technical and support personnel. Staff who perform logistics functions will not qualify as support personnel.

Bulletin 97 further clarifies that R&D personnel may be either employees or nonemployees who are working for the company under an independent personal service agreement or a staff assignment arrangement.

Special issues

- **Accelerated depreciation:** For R&D instruments or equipment to which accelerated depreciation was applied for tax purposes, the depreciation expense that is eligible for the super deduction will be the lesser of the tax depreciation or the depreciation recorded in the financial books.

- **Expenses incurred for dual purposes:** For expenses incurred for both R&D and non-R&D purposes (e.g. costs of staff who perform both R&D and non-R&D activities, or equipment used for both R&D and non-R&D purposes), the company must reasonably allocate the expenses according to the relevant working hours (or other reasonable allocation criteria) and must maintain the usage/working information to support the allocation. The super deduction will not be allowed if dual-purpose expenses are not allocated between R&D and non-R&D costs.
- **Limitation on other expenses directly related to R&D activities:** Circular 119 provides that "other expenses directly related to R&D activities" cannot exceed 10% of the total R&D expenses that are eligible for the super deduction. Bulletin 97 clarifies that the ceiling must be calculated on a project-by-project basis, as follows:

R&D expenses eligible for super deduction, excluding other expenses directly related to R&D activities x 10% / (1-10%)

- **Offsets to expenses:** Before a company calculates the amount of the super deduction, any income from selling scraps or certain test products resulting from the R&D activities must be deducted from the total amount of R&D expenses; however, this offset cannot reduce the R&D expenses below zero.

For situations where the R&D activities result in a single large machine that is immediately ready for sale, the cost of materials must be excluded from the R&D expenses eligible for the super deduction.

- **Nondeductible expenses:** Bulletin 97 confirms that nondeductible expenses (e.g. expenses funded by certain government subsidies that are considered "nontaxable income") are not eligible for the super deduction.

Documentation and filing requirements

Bulletin 97 provides the following documentation requirements, accompanied with sample forms:

Documents	Taxpayer obligations	Information to be provided
Supporting form for R&D expenses	Set up and maintain the form for each R&D project	Date, coding and detailed entries for relevant accounting vouchers; information in relation to each expense; etc.
Form summarizing supporting forms for R&D expenses	Submit the form as an appendix to the financial statements to the tax authorities for each year	Annual breakdown of R&D expenses for each project; the amount to be capitalized; etc.
Informational form for R&D expenses eligible for super deduction for R&D projects	Submit the form with the annual income tax return filing to the tax authorities for each year	Annual total of R&D expenses (breakdown by each expense item, instead of by project); the amount of the super deduction; etc.

In addition, the following documents must be maintained by the company claiming the super deduction for R&D expenses:

- R&D project plans and relevant documents supporting internal decisions (e.g. board resolutions);
- Information in relation to the R&D taskforce, and a list of names of R&D personnel;
- R&D contracts registered with the government authorities in charge of science and technology (if required);
- Information in relation to the allocation of expenses (including records of working hours) where the personnel costs or other expenses (e.g. depreciation of instruments, amortization of intangibles) are incurred for both R&D and non-R&D purposes;
- Information in relation to the R&D expense allocation and benefits shared among parties that conducted R&D activities through a cost-sharing arrangement;
- Supporting form for R&D expenses;
- Written opinions from the government authorities in charge of science and technology regarding the R&D project (if any); and
- Other documents required by the tax authorities at the provincial level.

Comments and recommendations

With the substantial expansion of the scope of the application of the super deduction by Circular 119, more businesses likely will be able to benefit from the incentive. Nevertheless, it appears that a company still must meet certain documentation requirements to claim the benefits of the deduction; for example, the supporting form for R&D expenses requires extensive accounting information in respect of R&D projects.

It also is worth noting that the tax authorities have been asked to enhance the post-event inspections of taxpayers that claim the super deduction, and at least 20% of companies claiming the super deduction will be audited for each year.

Affected businesses should consider the following actions:

- Review the current financial accounting system for R&D expenditures to assess whether it enables the company to meet the relevant documentation requirements effectively and efficiently, identify any weaknesses and make improvements accordingly; and
- Prepare and maintain the documents required to claim the super deduction, review the reasonableness of positions taken by the company, appropriately communicate with the tax authorities on unclear issues and seek professional advice where necessary.

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