



## 税务快讯

### 增值税税率简并及“营改增”有关征管问题的新规

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2017年4月19日，国务院总理李克强主持召开国务院常务会议，[决定继续推进“营改增”，简化增值税税率结构](#)。从今年7月1日起，将取消13%这一档税率，将属于该档税率的农产品、天然气等增值税税率从13%降至11%。

另外，国家税务总局于2017年4月20日发布了[第11号公告](#)（以下简称“11号公告”），针对“营改增”试点运行中反映的有关征管问题进行了澄清和解释。除了有关进项抵扣凭证认证/确认期限和建筑业小规模纳税人自开增值税专用发票的规定以外，11号公告的大部分规定自2017年5月1日起施行。此前已发生未处理的事项，按照该公告规定执行。

#### 13%的增值税税率将从今年7月1日起取消

目前，我国增值税征税税率为四档，包括17%，13%，11%和6%，此外还涉及简易征收率的使用。多档税率并存主要由于历史原因形成，在实务操作中对企业的税务合规，选择正确的税务处理提出较大的挑战。因此，简并税率，简化税务合规成本一直是业界和税务机关关注的问题之一。

本次税率简并后，将取消13%的增值税税率，主要涉及到以下三大类产品：

1. 粮食、食用植物油、饲料、化肥等；
2. 自来水、暖气、天然气等公用事业产品；
3. 图书、报纸、杂志等文化类产品。

值得注意的是，此次将农产品、天然气等增值税税率从 13% 降至 11% 的同时，为了避免因进项抵扣减少而增加税负，对农产品深加工企业购入农产品维持原扣除力度不变。

以上是国务院常务会议的决定，具体规定和操作细则尚待有关财税部门发布。

### 建筑行业部分征管事项

- 建筑企业与发包方签订建筑合同后，以内部授权或者三方协议等方式，授权集团内其他纳税人（即第三方）为发包方提供建筑服务，并由第三方直接与发包方结算工程款的，由第三方缴纳增值税并向发包方开具增值税发票，与发包方签订建筑合同的建筑企业不缴纳增值税，发包方可凭实际提供建筑服务的纳税人开具的增值税专用发票抵扣进项税额 - 这条规定目的在于解决建筑行业普遍存在的中标企业把部分实际工作通过内部授权或者三方协议等方式，授权集团内其他企业实际提供服务的安排下增值税专用发票的开具和进项抵扣的合规问题。
- 纳税人在同一地级行政区范围内跨县（市、区）提供建筑服务，不适用国家税务总局 2016 年 17 号公告，即不属于 17 号公告所称跨县（市、区）提供建筑服务；因此，无需按 17 号公告向建筑服务发生地主管税务机关预缴税款。
- 自 2017 年 6 月 1 起，将建筑业纳入增值税小规模纳税人自行开具增值税专用发票试点范围。月销售额超过 3 万元（或季销售额超过 9 万元）的建筑业增值税小规模纳税人提供建筑服务、销售货物或发生其他增值税应税行为，需要开具增值税专用发票的，通过增值税发票管理新系统自行开具。

### 混合销售和兼营业务

混合销售与兼营不同税率业务的税务处理一直是实务操作中比较复杂且容易引起争议的领域。

11 号公告明确，纳税人销售活动板房、机器设备、钢结构件等自产货物的同时提供建筑、安装服务，不属于混合销售行为，应分别核算货物和建筑服务的销售额，分别适用不同的税率或者征收率。

另外，11 号公告还明确了电梯销售和服务企业碰到的一些典型行业问题，具体包括：

- 一般纳税人销售电梯的同时提供安装服务，其安装服务可以按照甲供工程选择适用简易计税方法计税；
- 纳税人对安装运行后的电梯提供的维护保养服务，按照“其他现代服务”缴纳增值税。

### 银行卡跨机构资金清算服务的开票处理

银行卡跨机构资金清算通常要涉及到发卡机构、清算机构（如银联）和收单机构三方。“营改增”后，金融机构收取刷卡手续费产生的进项税可以由商户抵扣，而应由哪一家金融机构向商户开具增值税专用发票及三方金融机构之间应如何开票成为业内探讨的焦点。

11 号公告明确了以下处理方式：

- **发卡机构**：以其向收单机构收取的发卡行服务费为销售额，并按照此销售额向清算机构开具增值税发票；
- **清算机构**：以其向发卡机构、收单机构收取的网络服务费为销售额，并按照发卡机构支付的网络服务费向发卡机构开具增值税发票，按照收单机构支付的网络服务费向收单机构开具增值税发票。另外，清算机构从发卡机构取得的增值税发票上记载的发卡行服务费，一并计入清算机构的销售额，并由清算机构按照此销售额向收单机构开具增值税发票；
- **收单机构**：以其向商户收取的收单服务费为销售额，并按照此销售额向商户开具增值税发票。

### 进项凭证认证/确认时限延长到 360 天

根据目前增值税规定，增值税一般纳税人取得的增值税专用发票、机动车销售统一发票须在开具之日起 180 日内进行认证或登陆增值税发票选择确认平台进行确认，并在认证或确认当月进行申报抵扣进项税额。相应地，增值税一般纳税人取得的海关进口增值税专用缴款书也应在开具之日起 180 天内申请稽核比对后申报抵扣。

在实务操作中，纳税人由于各种原因未能在规定的 180 天内完成需要进行的认证比对等工作而失去进项抵扣的情况时有发生，造成一定的税务损失。11 号公告将上述发票以及海关进口增值税专用缴款书的认证/确认/稽核比对时限从自凭证开具之日起 180 天延长至 360 天，会对企业的进项抵扣带来较为正面的影响。

该规定从 2017 年 7 月 1 日起开始施行。

### 其他规定

- 纳税人 2016 年 5 月 1 日前发生的营业税涉税业务，需要补开发票的，可于 2017 年 12 月 31 日前开具增值税普通发票（税务总局另有规定的除外）；
- 植物养护服务，按照“其他生活服务”缴纳增值税。

### 德勤观察和建议

“营改增”全面推行近一年以来，国家财税部门不断出台后续规定就在实务操作中发现和反映的部分问题进行澄清。11 号公告发布的十条规定，对部分行业的典型问题给出了较明确的税务处理意见，另外延长增值税扣税凭证抵扣期限、延长全面“营改增”之前的营业税应税业务补开发票时间等措施，对减少税企争议、降低纳税人的合规成本等方面起到了积极的作用。建议相关纳税人关注并了解 11 号公告的内容，并根据本企业的实际情况，采取相应的措施（例如复核和调整价格、修改合同、与上下游企业进行沟通等）。

另外，增值税税率简并也已基本明确，税率简并后，农产品、天然气等增值税税率从 13% 降至 11%，无疑将减轻相关企业的税负，有利于行业的发展。建议相关企业密切关注后续文件的出台，并进行积极的准备，以更好地利用该政策带来的减税效益。

德勤税务服务团队会继续跟进营改增的有关进展，给您提供及时的更新并分享我们的洞察。

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## Tax Newsflash

### VAT Rate Bands Reduced and New Guidance Issued on Industry-specific Issues

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In the State Council executive meeting held on 19 April 2017, the Chinese government announced that the structure of the VAT rates would be simplified, and on the following day, the State Administration of Taxation (SAT) issued guidance (Bulletin 11) that clarifies the VAT treatment of certain industries.

As from 1 July 2017, the 13% VAT rate will be eliminated and the rate for agricultural products, natural gas and certain cultural products will become subject to the 11% rate. The SAT is expected to issue further guidance on the rate restructuring.

Bulletin 11 generally applies as from 1 May 2017, except for articles 9 and 10, which address the issuance of VAT special invoices by small-scale VAT taxpayers in the construction industry and the deadlines for verifying VAT input invoices, respectively. Article 9 will apply as from 1 June 2017 and article 10 as from 1 July 2017.

## VAT rate restructuring

Currently, there are four VAT rates in China: 17%, 13%, 11% and 6% (a separate rate applies to taxpayers that are subject to the simplified VAT regime). This multiple rate system has created numerous challenges for taxpayers, particularly in determining which VAT rate applies, so the streamlining of the VAT rate brackets and simplifying tax compliance have become a key focus for the government authorities.

The elimination of the 13% VAT rate will mainly affect the following categories of products:

- 1) Agricultural products, including grain/food, edible vegetable oils, feed, chemical fertilizers, etc.;
- 2) Public utilities, including tap water, heating, natural gas, etc.; and
- 3) Cultural products, including books, newspapers, magazines, etc.

It should be noted that the reduction in the VAT rate to 11% will decrease the deductible input VAT, so to avoid the VAT payable increment, the input VAT deduction ratio will remain unchanged for taxpayers that purchase agricultural products for further processing.

## Changes related to the construction industry

Bulletin 11 sets out and endorses a common practice in the construction industry, which is for a construction company ("contract-signing party") to authorize a company ("service provider") within its group to provide construction services after it signs a construction contract with the contractor. The service provider will be paid directly by, and issue the relevant VAT invoices to, the contractor. The contract-signing party does not pay VAT. The contractor can deduct the input VAT on the basis of the VAT special invoices issued to it by the service provider. The purpose of this procedure is to resolve two potential tax compliance issues that arise in these situations. The issues concern (i) which party has the obligation to issue VAT special invoices; and (ii) whether input VAT credits are available for a contractor in the construction industry when the contracting party assigns part of the services to another service provider by way of an internal authorization or a tripartite agreement.

Bulletin 11 clarifies that where a taxpayer provides construction services in counties other than where they are located, but within the same prefectural level, the taxpayer is not required to prepay provisional VAT to the national tax bureau at the place where the construction services are provided.

Bulletin 11 also provides that, as from 1 June 2017, taxpayers in the construction industry will be included in the pilot program whereby small-scale VAT taxpayer are allowed to self-issue VAT special invoices. Small-scale VAT taxpayers in the construction industry will be able to issue the invoices themselves via the new VAT invoice management system, provided their gross monthly sales exceed RMB 30,000 (or quarterly sales exceed RMB 90,000).

## Mixed sales and concurrent sales

The VAT treatment of mixed sales and concurrent sales is a complex and controversial topic. Bulletin 11 clarifies that the provision of construction and installation services in conjunction with the sale of self-manufactured portable dwellings, equipment and steel structural components will not be considered a mixed sale. Accordingly, the sales revenue for the supply of goods and services should be calculated separately and taxed at different VAT rates.

The bulletin also clarifies issues unique to elevator sales and service companies:

- The simplified taxation method may be adopted where general taxpayers provide installation services in conjunction with the sale of elevators; and
- Post-installation maintenance services are subject to VAT under the category of "other modern services."

## VAT invoicing practices for inter-agency bankcard clearing services

Bankcard clearing services typically involve three financial institutions: the bankcard issuer, a clearing agency (such as UnionPay) and a receipt agency. Following the VAT reform, the input VAT associated with service fees charged by financial institutions to merchants for using bankcards can be deducted. However, questions have arisen as to which financial institution should issue a VAT special invoice to a merchant, and how VAT invoices should be issued among the above financial institutions.

Bulletin 11 makes the following clarifications about the VAT treatment of these institutions:

- **Bankcard issuer:** Recognize the sales revenue based on the service fee charged to the receiving agency, and issue a VAT invoice to the clearing agency.
- **Clearing agency:** Recognize the sales revenue based on the networking service fee charged to the bankcard issuer and receiving agency, and issue VAT invoices to each of them. In addition, clearing agency also must recognize the sales revenue based on the invoice issued by the bankcard issuer, and issue an invoice in the same amount to the receiving agency.
- **Receiving agency:** Recognize the sales revenue based on the service fee charged to the merchant, and issue a VAT invoice to the merchant.

## Input VAT verification period extended to 360 days

Bulletin 11 extends the verification period for VAT special invoices from 180 days to 360 days, effective 1 July 2017. Under the current VAT rules, general VAT taxpayers are required to verify VAT special invoices and motor vehicle sale uniform invoices within 180 days after the invoice issuance date, and declare the input VAT deduction in the month of verification. Similarly, customs import VAT payment

certificates must be authenticated and deducted within 180 days after the invoice date.

Failure to comply with the 180-day deadline will result in the disallowance on an input VAT deduction. The extension of the deadline will be welcomed by taxpayers.

## Other

Bulletin 11 also provides that if a taxpayer needs to issue invoices for services that were subject to business tax before the VAT reform became effective (i.e. 1 May 2016), general invoices may be issued before 31 December 2017.

## Deloitte view

In the year since the VAT reform was fully rolled out, the government and the tax authorities have released guidance on a regular basis to clarify issues arising in practice. Bulletin 11 provides clear guidance on the VAT treatment of certain industry-specific issues, and extends the deadline for verifying input VAT and for issuing invoices relating to certain services supplied before the VAT reform. The new rules in Bulletin 11 will help minimize disputes between taxpayers and the tax authorities and lower compliance costs for taxpayers. Affected taxpayers should become aware of Bulletin 11 and take appropriate actions based on their particular circumstances (e.g. reviewing and adjusting prices, revising contracts, communicating with up/downstream counterparties, etc.).

The reduction in the VAT rate from 13% to 11% for certain products will reduce the tax burden of relevant taxpayers and benefit the industries as a whole. Taxpayers should monitor the development of future guidance and prepare for the upcoming changes to take advantage of the VAT rate reductions.

Deloitte's tax service team will closely follow the progress of China VAT reform and continue to share our insights on developments arise.

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