



## 税务快讯

# 深圳市公布 2020 纳税年度大湾区个税补贴申报指南

因我不同  
成就不凡

始于 1845

继广州等地陆续更新出台 2020 纳税年度粤港澳大湾区个人所得税优惠政策财政补贴管理办法之后（详情参见我们在七月初发布的[税务快讯](#)），深圳市相关部门亦于八月初公布了《深圳市境外高端人才和紧缺人才 2020 年纳税年度个人所得税财政补贴申报指南》。该指南在整体上与 2019 纳税年度保持一致，但就部分政策内容进行了完善。本期快讯将对相关政策变化要点进行简要概括。在深圳地区工作且符合条件的个人可于 **2021 年 8 月 16 日至 2021 年 9 月 30 日** 期间根据上述指南提出补贴申请。

### 申报人条件

与上年一致，申报 2020 年纳税年度深圳市境外高端人才和紧缺人才个人所得税财政补贴的个人须符合身份、工作、资格、纳税、其他等五个方面的条件：

#### A. 身份条件

申报人一般应为外国国籍人士、符合条件的港澳台居民、取得国外长期居留权的回国留学人员，或具备海外华侨身份。

与 2019 年相比，2020 年版指南在身份条件方面做出以下新的规定：

- 对于“取得香港入境计划（优才、专业人士及企业家）的香港居民”，明确其受养人不包括在内。
- 对于“取得国外长期居留权的回国留学人员”，取消了提供留学回国人员证明的要求。
- 海外华侨，指已取得住在国长期或永久居留权，并曾在住在国连续居留满两年，两年内累计居留不少于 18 个月，或尚未取得住在国长期或永久居留权，但已取得住在国连续 5 年以上（含 5 年）合法居留资格，5 年内在住在国累计居留不少于 30 个月的中国公民。

2020 年版指南明确，上述“住在国长期居留权”是指 5 年及以上的居留权；此外，在判断海外华侨身份时，2020 年版指南增加了对出入境记录的资料要求。

#### B. 工作条件

申报人工作条件与上年一致，即纳税年度内在深圳工作天数累计满 90 天，且符合以下条件之一：

- 与深圳市用人单位签订劳动（聘用）合同。
- 由境外雇主派遣的，境外雇主与深圳市接收单位签订派遣合同。
- 提供独立个人劳务，并与深圳市纳税单位签订劳务合同。

#### C. 资格条件

申报人应当符合有关的人才认定类别条件（例如，入选国家、省、市重大人才工程；属于深圳市重点发展产业、重点领域就业创业的中高层管理人员等）。

与 2019 年相比，2020 年版指南在资格条件方面做出以下新的规定：

- 2019 年版指南中，取得中国永久居留权的外籍人士即可被视为符合资格条件，2020 年版指南删除了这一条款。
- 新增“医疗卫生技术骨干人才”资格条件。
- 将“入库培育企业、高成长性科技创新型中小企业”的相关人才调整为“专精特新企业”的相关人才。“专精特新企业”是指国家、广东省、深圳市工业和信息化部门认定的专精特新“小巨人”或“专精特新”中小企业。
- 2019 年版指南中，在判断重点发展产业、重点领域就业创业人才时，部分产业归属（如现代服务业）以企业的商事登记、产品或主营业务等信息为准。2020 年版指南则明确以相关部门提供的推荐企业名单为准。

#### D. 纳税条件

申报人必须在深圳市依法纳税，且在深圳市已纳税额大于测算税额（参见下文“补贴额计算”）。与 2019 年相比，2020 年版指南取消了享受补贴的外籍人士在深圳市应纳税所得额不得低于 50 万元的限制。

## E. 其他条件

申报人其他条件主要包括申报人须遵守法律法规、科研伦理和科研诚信，不得有重大违法或失信记录等；且在 2021 年度未享受明确列举的人才优惠奖励或补贴，即所列举优惠项目不得与个人所得税财政补贴同时享受。

2019 年版指南中，已享受“深圳总部企业人才扶持资金”的个人不得享受大湾区个人所得税财政补贴；2020 年版指南则未列举上述项目。

### 补贴额计算

与上年一致，补贴额为 2020 年纳税年度内申报人在深圳市就工资薪金所得、劳务报酬所得、稿酬所得、特许权使用费所得、经营所得、特定补贴性所得的已纳税额大于测算税额的部分。测算税额按应纳税所得额×15%计算（即“标准税率法”）。

此外，2020 年版申报指南对补贴额进行了以下限制：

- 若申报人申领过 2020 年批次深圳市、各区高层次人才奖励补贴，实际个人所得税补贴额需扣除该类奖励补贴总额；个人所得税补贴额低于该类奖励补贴总额的，不再给予补贴。
- 补贴额最高为 500 万元。

### 申报期限

申报人应于 2021 年 8 月 16 日至 2021 年 9 月 30 日期间通过广东省政务服务网提出申请。涉及工资薪金所得的，须经单位审核，单位审核无误后于 2021 年 9 月 30 日前提交申请。

此外，如果申报人 2019 年纳税年度符合条件而未在规定时间内提出申请，可在上述申报期限内提出补办申请。

### 观察与建议

总体来看，深圳市 2020 年度的补贴申请条件与上一年大体一致，但仍存在一些细节变化。与此同时，仍有部分操作事项并未在指南中提及，例如在资格条件方面，海外华侨提供出入境记录须遵循哪些具体要求；90 天的工作天数应如何计算等等。此外，2020 年发布的深人社规[2020]4 号文件允许申报人从 2020 年纳税年度起选择按“标准税率法”或“累进税率法”计算补贴额，是否会后续补充有关“累进税率法”使用规则亦有待明确。

另一方面，我们观察到深圳市自然人电子税务局的特色应用模块下已经增加了针对大湾区个税补贴申请的“人才补贴（奖励）个税数据查询及授权预填”功能。待补贴申请系统正式上线后，申报人在申请之前可能需要在该模块下先行完成个税记录查询和发送授权。我们预期相关模块的操作指引也将在近期出台，值得有关申报人予以关注。

鉴于深圳市的 2020 年纳税年度个人所得税补贴申请期（即 2021 年 8 月 16 日至 9 月 30 日）即将开始，我们建议有关的企业和个人采取以下行动：

- 由于不了解政策而未申请 2019 年度补贴的企业或个人，应尽快梳理自身情况以免错失享受补贴的机会。符合条件的个人，应在充分整理资料和信息基础上，抓紧补办 2019 年度的补贴申请；若现阶段不符合条件，可以考虑是否对现行安排作出适当调整。
- 对于去年已尝试申请 2019 年度补贴但未成功的个人，建议在全面评估的基础上寻求可能的解决或改进方案。去年已成功申请补贴的个人则建议尽快了解 2020 年版的申报指南和相关系统的操作，识别政策更新的潜在影响和可能的实操困难并及时作出调整，以便顺利开展今年的补贴申请工作。
- 对于涉及工资薪金所得税款的补贴申请，相关企业需要在 9 月 30 日之前完成审核工作。有关企业可以提醒其符合条件的雇员尽早提交申请，为后续的审核工作预留时间。鉴于系统上线后，部分外籍申报人还可能会由于语言障碍等遇到实操问题，企业可考虑自行或聘请外部顾问为有关人员提供必要的协助。

我们将继续密切关注后续政策进展与系统上线后的实操动向。如果相关企业和个人想要了解更多信息，欢迎随时与我们联系。

作者：

**李菲菲**

合伙人

+86 755 3353 8160

[ffli@deloitte.com.cn](mailto:ffli@deloitte.com.cn)

**王英倩**

经理

+86 755 3353 8173

[vickyqwang@deloitte.com.cn](mailto:vickyqwang@deloitte.com.cn)

如您有任何相关问题，请联系我们：

**民营企业与私人客户服务**

**中国领导合伙人**

许柯

合伙人

+86 21 6141 1031

[frakxu@deloitte.com.cn](mailto:frakxu@deloitte.com.cn)

**雇主人力资源全球服务**

**中国领导合伙人**

梁晴

合伙人

+86 21 6141 1059

[mliang@deloitte.com.cn](mailto:mliang@deloitte.com.cn)

**华北区**

**王欢**

私人客户服务/

雇主人力资源全球服务

合伙人

+86 10 8520 7510

[huawang@deloitte.com.cn](mailto:huawang@deloitte.com.cn)

**华东区**

**俞萌**

私人客户服务/

雇主人力资源全球服务

合伙人

+86 21 6141 1277

[iryu@deloitte.com.cn](mailto:iryu@deloitte.com.cn)

**华南区（内地）**

**李菲菲**

私人客户服务/

雇主人力资源全球服务

合伙人

+86 755 3353 8160

[ffli@deloitte.com.cn](mailto:ffli@deloitte.com.cn)

**华南区（香港）**

**陈蕴**

私人客户服务

合伙人

+852 2852 5886

[cancha@deloitte.com.hk](mailto:cancha@deloitte.com.hk)

华南区  
谢梓博  
雇主人力资源全球服务  
合伙人  
+852 2238 7499  
[tojasper@deloitte.com.hk](mailto:tojasper@deloitte.com.hk)

华西区  
汤卫东  
私人客户服务/  
雇主人力资源全球服务  
合伙人  
+86 23 8823 1208  
[ftang@deloitte.com.cn](mailto:ftang@deloitte.com.cn)

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## Tax Newsflash

# Shenzhen announces guidelines for individual income tax subsidies in the Greater Bay Area for the 2020 tax year



After Guangzhou and several other cities in China's Guangdong-Hong Kong-Macao Greater Bay Area (GBA) introduced new administrative measures relating to individual income tax (IIT) subsidies encouraging highly skilled and urgently needed foreign talent to work in the GBA, Shenzhen released similar measures for the 2020 tax year ("2020 guidelines") on 2 August 2021. Qualified individuals working in Shenzhen may apply for the GBA IIT subsidies from 16 August to 30 September 2021 in accordance with the 2020 guidelines.

In general, the 2020 guidelines are in line with the guidelines for the 2019 tax year, except for certain updates that provide further details. A brief overview of the guidelines is set forth below.

### Applicant qualifications

Similar to the 2019 tax year, applicants must meet certain requirements in order to be eligible for the subsidy.

#### A. Proof of citizenship or residency

The applicant generally must be a foreign citizen, a resident of Hong Kong, Macao, or Taiwan, a Chinese citizen who studied abroad and has obtained a long-term residence permit in a foreign country, or a Chinese citizen who lives abroad. Updates for the 2020 tax year are as follows:

- For residents of Hong Kong who entered Hong Kong through the Hong Kong admission scheme for talent, professionals, and entrepreneurs, any related dependents of such residents are not eligible for the subsidy.
- For Chinese citizens who studied abroad and obtained a long-term residence permit in a foreign country, they are no longer required to submit the "certificate for proof of studying abroad" issued by China's embassies and consulates.
- Chinese citizens who live abroad are 1) Chinese citizens who have obtained a long-term or permanent residence permit in a foreign country and have resided in that country for two consecutive years (and must have stayed in that country for at least 18 cumulative months within the two years), or 2) Chinese citizens who have obtained a residence permit in a foreign country and have resided in that country for five consecutive years (and must have stayed in that country for at least 30 cumulative months within the five years). Applicants must provide travel records as proof that they satisfy these requirements.

The guidelines further clarify that "long-term" refers to five years or more.

## **B. Work requirements**

The work requirements are the same as for the 2019 tax year, requiring at least 90 working days in Shenzhen during the tax year and one of the following conditions must be met:

- A signed labor (employment) contract with a Shenzhen employer;
- A signed assignment letter between an overseas employer and its associated company in Shenzhen; or
- A signed labor contract with a Shenzhen taxpayer for independent personal services.

## **C. Talent qualifications**

An applicant must have certain qualifications to be eligible for the subsidy, such as having worked on select national, provincial, or municipal projects, or being in the role of senior management of an enterprise involved in Shenzhen's key development industries, etc.

The 2020 guidelines provide the following new developments:

- Foreign citizens who have obtained permanent residency in China were considered eligible for the subsidy for the 2019 tax year, but this has been removed for the 2020 tax year.
- Applicants in the field of health and medical technologies may apply for the subsidy for the 2020 tax year.
- As for identifying those who work in key development industries, whether the enterprise which the applicant is associated with falls inside the scope of qualified industries will depend on a recommendation list provided by the relevant authorities.

## **D. Tax payments and conditions**

The applicant must pay IIT in Shenzhen and the amount of tax paid must be greater than the benchmark IIT (see below).

The 2019 guidelines required the taxable income of a foreign applicant must be no less than RMB 500,000; however, the 2020 guidelines do not have such requirement.

## E. Other conditions

Other conditions include that the applicant must abide by all laws and regulations as well as scientific research ethics and integrity. The applicant must not have records of major violations of the law or dishonest acts. In addition, the applicant may not benefit from any other listed rewards or subsidies under the preferential talent policy at the same time as the GBA IIT subsidy.

The 2019 guidelines prescribed that applicants must not have been granted subsidies related to headquarter enterprises in Shenzhen. The 2020 guidelines do not have such subsidies listed as a prohibition.

### Computation of subsidies

Similar to the 2019 tax year, the GBA IIT subsidy is calculated per individual using the amount of 2020 IIT paid on qualifying income less the benchmark IIT, which is computed by multiplying the relevant taxable income by 15% (i.e., the standard rate method).

In addition, the 2020 guidelines limit the IIT subsidies at RMB 5,000,000.

### Filing period

The applicant may submit a 2020 subsidy application from 16 August to 30 September 2021 through the Guangdong Provincial Government Services website. Moreover, the retrospective application for the 2019 tax year will be accepted in above period.

### Comments

Overall, the conditions for the GBA IIT subsidy for the 2020 tax year generally are the same as for the 2019 tax year, except for certain updates that provide further detail. At the same time, there are still some operational matters not mentioned in the guidelines. For example, there is no guidance on how to count working days (for the 90 days working requirement). In addition, according to the circular of Shen Ren She Gui [2020] No. 4 issued in 2020, an applicant may calculate the subsidy amount using the standard tax rate method or the progressive tax rate method from the tax year 2020 onward. It remains unclear whether there will be additional provisions to provide details about the progressive tax rate method.

Enterprises and individuals should consider the following:

- Individuals that did not apply for the GBA IIT subsidies for the 2019 tax year should review their actual conditions and, if necessary, file a retrospective application for the 2019 tax year as soon as possible. For those that do not meet the requirements at this stage, they should consider the feasibility of making necessary adjustments in order to qualify in the future.
- Regarding unsuccessful applications for the GBA IIT subsidy for the 2019 tax year, comprehensive assessments should be done for possible solutions or improvements.
- Employers should remind their eligible employees to submit applications as soon as possible to allow sufficient time for review and final approval.



For foreign employees that encounter language barriers in the application process, employers should consider providing any necessary assistance.

Authors:

**Feifei Li**  
Partner  
+86 755 3353 8160  
[fli@deloitte.com.cn](mailto:fli@deloitte.com.cn)

**Vicky Wang**  
Manager  
+86 755 3353 8173  
[vickyqwang@deloitte.com.cn](mailto:vickyqwang@deloitte.com.cn)

If you have any questions, please contact:

**Deloitte Private**  
**Asia Pacific and National Leader**

**Frank Xu**  
Partner  
+86 21 6141 1031  
[frakxu@deloitte.com.cn](mailto:frakxu@deloitte.com.cn)

**Global Employer Service**  
**National Leader**

**Maria Liang**  
Partner  
+86 21 6141 1059  
[mliang@deloitte.com.cn](mailto:mliang@deloitte.com.cn)

**Northern China**

**Huang Wang**  
Deloitte Private/  
Global Employer Service  
Partner  
+86 10 8520 7510  
[huawang@deloitte.com.cn](mailto:huawang@deloitte.com.cn)

**Eastern China**

**Irene Yu**  
Deloitte Private/  
Global Employer Service  
Partner  
+86 21 6141 1277  
[iryu@deloitte.com.cn](mailto:iryu@deloitte.com.cn)

**Southern China (mainland China)**

**Feifei Li**  
Deloitte Private/  
Global Employer Service  
Partner  
+86 755 3353 8160  
[fli@deloitte.com.cn](mailto:fli@deloitte.com.cn)

**Southern China (Hong Kong)**

**Candy Chan**  
Deloitte Private  
Partner  
+852 2852 5886  
[cancha@deloitte.com.hk](mailto:cancha@deloitte.com.hk)

**Southern China**

**Tony Jasper**  
Global Employer Service  
Partner  
+852 2238 7499  
[tojasper@deloitte.com.hk](mailto:tojasper@deloitte.com.hk)

**Western China**

**Frank Tang**  
Deloitte Private/  
Global Employer Service  
Partner  
+86 23 8823 1208  
[ftang@deloitte.com.cn](mailto:ftang@deloitte.com.cn)

Get in touch



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