



税务快讯

上海发布经济恢复和重振方案——加大 增值税留抵退税支持力度

因我不同
成就不凡

始于 1845

2022 年 5 月 29 日，上海市政府公布《上海市加快经济恢复和重振行动方案》（以下简称《行动方案》）。《行动方案》从企业纾困解难、推进复工复产、稳定外贸外资、促进居民消费、发挥投资作用、强化资源保障、加强民生保障、优化营商环境等诸多方面提供 50 条政策意见，为下一阶段的经济复苏工作奠定了综合性的制度框架基础。为切实帮助在这次疫情中遇到困难的企业，《行动方案》提出了一系列包括退税减税等在内的纾困措施，其中明确将进一步加大增值税留抵退税支持力度：

“在已出台的制造业、科学研究和技术服务业、电力热力燃气及水生产和供应业、软件和信息技术服务业、生态保护和环境治理业、交通运输仓储和邮政业等 6 个行业企业的存量留抵税额全额退还、增量留抵税额按月全额退还基础上，按照国家政策要求，在更多行业实施增值税存量和增量全额留抵退税。提前退还中型企业、大型企业增值税存量留抵税额，在 2022 年 6 月 30 日前实现符合条件的各类型企业增值税存量留抵税额‘愿退尽退’”

——《行动方案》第 8 项

我们的观察

上述六大行业企业的留抵退税政策，即财政部和国家税务总局于今年发布的第 14 号公告，允许符合条件的小微企业和制造业等 6 个行业纳税人

按月全额退还增值税增量留抵税额，并一次性退还存量留抵税额（请点击[这里](#)了解详情）。之后，财税部门进一步加快留抵退税政策实施进度，明确在 2022 年 6 月 30 日前基于纳税人自愿申请集中退还存量留抵税额。

在 14 号公告的基础上，《行动方案》提到了在 6 个行业以外的更多行业实施增值税存量和增量全额留抵退税^注，虽然具体实施范围和时间表还有待国家政策进一步明确，但无疑更多行业将有望享受增值税留抵退税政策红利，有助于改善现金流，减轻疫情给企业经营带来的负面影响。

（注：根据国务院 5 月 31 日发布的《扎实稳住经济的一揽子政策措施》，在现有政策基础上研究将批发零售、农林牧渔、住宿餐饮、居民服务、教育卫生、文化体育和娱乐业等纳入按月全额退还增量留抵税额、一次性全额退还存量留抵税额政策范围。）

另一方面，我们注意到在全国范围内财税部门将打击骗取留抵退税违法犯罪行为作为 2022 年常态化打击虚开骗税工作的重点，五月份以来国内多地报道数起骗取留抵退税案件，对违法纳税人给予了处罚。

基于以上，我们建议上海地区企业尽早进行留抵退税的评估和准备工作，同时也需留意相关的合规风险，应注意审核销项税额、进项税额和留抵税额计算的准确性以及进项发票等支持凭证的真实性和完整性。我们也将持续关注上海市各区增值税留抵退税政策后续的具体操作和动向，并及时与您分享。

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Tax Newsflash

Shanghai announces enhanced refunds of unutilized input VAT



With a two-month COVID-19 lockdown coming to an end, the government of Shanghai announced on 29 May 2022 action plans to stimulate post-lockdown economic recovery. As part of the action plans, the Shanghai government has implemented enhanced refunds of unutilized input VAT (i.e., creditable input VAT in excess of output VAT) for Shanghai businesses.

Shanghai's local refund regime generally is consistent with Bulletin [2022] No. 14 (Bulletin 14), which was released in March 2022 by the Ministry of Finance (MOF) and the State Taxation Administration (STA) (please click [here](#) to view our tax newsflash on Bulletin 14). Bulletin 14 allows qualifying businesses in six sectors (manufacturing, science research and technology services, electricity/heat/gas/water generation and supply, software and information

technology services, ecology and environment protection, and transportation, warehousing, and postal services) to claim refunds of:

- Newly increased unutilized input VAT (which is determined by comparing the unutilized input VAT at the end of an assessment period against the unutilized input VAT on 31 March 2019); and
- Unutilized input VAT incurred prior to 1 April 2019.

The MOF and STA also published two bulletins in April and May 2022 requesting local tax authorities to accelerate the refunds of unutilized input VAT incurred prior to 1 April 2019. The Shanghai government's action plans confirm accordingly that all qualifying Shanghai businesses may submit refund applications (for unutilized input VAT incurred prior to 1 April 2019) in the June 2022 VAT filing period, and the tax authorities will use their best efforts to complete the refund process by 30 June 2022. This is far ahead of the original schedule in Bulletin 14, which stated that medium and large-sized businesses could start applying for such refunds in the VAT filing periods of July and October 2022, respectively.

The Shanghai government's action plans also disclose that the refund regime may be expanded to cover more sectors, subject to approval by China's central government. According to a notice published by the State Council on its website on 31 May 2022, the following seven sectors may join the refund regime, although more details (e.g., effective date, scope) still must be confirmed:

- Wholesale and retail;
- Agriculture, forestry, husbandry, and fishery;
- Hospitality and catering;
- Personal services (e.g., housekeeping, laundry, dependent care, etc.) and repair services for automobiles, computers, and home appliances;
- Education, health, and social work-related services;
- Culture and sports; and
- Entertainment.

The STA, along with five other government agencies, jointly released a notice in May 2022 announcing their intention to strengthen audits and investigations of fraudulent unutilized input VAT refund claims, and the STA has disclosed a number of noncompliant cases in multiple provinces where penalties were imposed. Certain taxpayers may be subject to scrutiny by the tax authorities after submitting refund applications and thus should begin preparations as early as possible in order to be fully prepared before applying for refunds. Taxpayers should review their internal documents and consider the following issues to ensure the correct computation of unutilized input VAT:

- Whether the output VAT is computed based on the correct sales amount and tax rate;
- Whether the taxpayer has valid documents to support the credit of input VAT; and
- Whether any non-creditable input VAT (e.g., the input VAT on certain materials purchased and consumed for VAT-exempt sales) has been taken into account in computing the unutilized input VAT.

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