

税务快讯

税收新规出台鼓励 技术创新



财政部和国家税务总局于2015年6月11日联合发布了《关于推广中关村国家自主创新示范区税收试点政策有关问题的通知》（财税[2015]62号，以下简称“62号文”）和《关于高新技术企业职工教育经费税前扣除政策的通知》（财税[2015]63号，以下简称“63号文”），推广实施有关鼓励技术创新的税收优惠政策。两份文件均自2015年1月1日起执行。

62号文

62号文将中关村国家自主创新示范区的有关税收试点政策推广至所有国家自主创新示范区、合肥自主创新综合试验区和绵阳科技城（以下统称“示范地区”）实施；目前全国已设立了包括北京中关村，湖南长株潭，上海张江，深圳，江苏苏南，天津滨海，武汉东湖在内的七个国家自主创新示范区。

62号文提及的税收优惠政策如下：

关于股权激励个人所得税政策：一般情况下，员工获得股权激励应在获得股权时缴纳个人所得税，计税价格参照获得股权时的公平市场价格确定。对示范地区内的高新技术企业给予本企业相关技术人员的股权激励，技术人员一次缴纳税款有困难的，62号文规定，经主管税务机关审核，相关技术人员可分期缴纳个人所得税，但最长不得超过5年。

关于企业转增股本个人所得税政策：以未分配利润、盈余公积、资本公积向个人股东转增股本时，一般可能被视为个人股东取得股息所得，因而适用20%税率征收个人所得税。示范地区的中小高新技术企业以未分配利润、盈余公积、资本公积向个人股东转增股本时，个人股东一次缴纳个人所得税确有困难的，62号文规定，经主管税务机关审核，可分期缴纳，但最长不得超过5年。

此项规定不适用于上市中小高新技术企业或在全国中小企业股份转让系统挂牌的中小高新技术企业向个人股东转增股本的情形。

关于有限合伙制创业投资企业法人合伙人企业所得税政策：企业所得税法规定，创业投资企业投资于未上市的中小高新技术企业2年（即24个月）以上的，其投资额的70%在股权持有满2年的当年可抵扣该创业投资企业的应纳税所得额。

62号文将此税收优惠推广至注册在示范地区的有限合伙制创业投资企业投资于未上市中小高新技术企业的情形。由于合伙企业本身并不是企业所得税的纳税人，因此62号文将此项优惠给予合伙企业的法人合伙人，用来抵扣法人合伙人从该有限合伙制创业投资企业分得的应纳税所得额。抵扣额按照法人合伙人对未上市中小高新技术企业的投资额（即创业投资企业对中小高新技术企业的投资额和法人合伙人占创业投资企业的出资比例的乘积）的70%来计算确定。

关于技术转让所得企业所得税政策：企业所得税法规定，在一个纳税年度内，居民企业技术转让所得不超过500万元的部分，免征企业所得税；超过500万元的部分，减半征收企业所得税。财政部和国家税务总局曾发文规定，一般情况下“技术转让”是指转让技术的所有权或5年以上（含5年）全球独占许可使用权。在62号文对“技术转让”的解释中并未提及“全球独占许可”的要求，这意味着扩大了注册在示范地区的居民企业可享受所得税减免优惠的技术转让范围。

63 号文

一般情况下，企业的职工教育经费支出可税前扣除的限额为工资薪金总额的 2.5%（超过部分准予在以后纳税年度结转扣除）；但对于注册在特定区域（如北京中关村国家自主创新示范区）的高新技术企业，其职工教育经费扣除限额可提高至工资薪金总额的 8%。63 号文的发布将 8% 的扣除限额推广至全国范围内的高新技术企业。鉴于高新技术企业已经享受 15% 的所得税税率优惠（企业所得税法定税率为 25%），63 号文将为高新技术企业带来更大的优惠力度。

相关文件：

[关于推广中关村国家自主创新示范区税收试点政策有关问题的通知 \(财税\[2015\]62 号\)](#)

[关于高新技术企业职工教育经费税前扣除政策的通知 \(财税\[2015\]63 号\)](#)

作者：

北京

张博

合伙人

+86 10 8520 7511

juliezhang@deloitte.com.cn

上海

马昀昀

经理

+86 21 6141 1121

rachma@deloitte.com.cn

如您有任何问题，请联系：

全球企业税服务主管合伙人

上海

蒋颖

合伙人

+86 21 6141 1098

vivjiang@deloitte.com.cn

华北区

北京

朱桢

合伙人

+86 10 8520 7508

andzhu@deloitte.com.cn

华东区

上海

徐祖明

合伙人

+86 21 6141 1278

jexu@deloitte.com.cn

华南区

香港

展佩佩

合伙人

+852 2852 6440

sachin@deloitte.com.hk



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

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Tax Newsflash

New Guidance Issued to Stimulate Technological Innovation



China's Ministry of Finance (MOF) and the State Administration of Taxation (SAT) jointly issued two sets of guidance on 11 June 2015 (Caishui [2015] No. 62 and 63 (Circulars 62 and 63)) that contain tax incentives designed to stimulate technological innovation. Both circulars apply retroactively as from 1 January 2015.

Circular 62

Circular 62 expands the scope of following preferential tax policies previously piloted in Beijing Zhongguancun National Independent Innovation Demonstration Zone (NIIDZ) to all other NIIDZs, He-Wu-Beng Independent Innovation Comprehensive Pilot Zone (in Anhui province) and Mianyang Science and Technology City (in Sichuan province) (collectively, the "application areas"); there are seven NIIDZs across the country: Beijing Zhongguancun, Chang-Zhu-Tan (in Hunan province), Shanghai Zhangjiang, Shenzhen, South Jiangsu, Tianjin Binhai and Wuhan Donghu (in Hubei province).

The incentives are as follows:

Deferred payment of individual income tax (IIT) on stock awards: Stock awards granted to employees generally are subject to IIT at the time the awards are granted, with the taxable amount calculated by reference to the fair market value of the stock awarded. For stock awards granted by High-New Technology Enterprises (HNTEs) registered in the application areas to their qualifying technical employees, Circular 62 allows the IIT to be paid by installment over a five-year period if the employee has difficulty in settling the tax liabilities immediately (subject to the approval of the in-charge tax authorities).

Deferred payment of IIT on capitalization of undistributed profits or reserves: The conversion of undistributed profits or reserves to capital generally is considered a dividend distribution and, therefore, triggers a 20% IIT for individual shareholders. Where such a capitalization is made by a small and medium sized High-New Technology Enterprise (SMHNTE) registered in an application area, Circular 62 allows the IIT to be paid by installment over a five-year period if the individual shareholder has difficulty in settling the tax liabilities immediately (subject to the approval of the in-charge tax authorities).

The deferred payment option is not available where a SMHNTE is listed on a Chinese stock exchange or quoted on the National Equities Exchange and Quotations.

Deduction granted to corporate partners of venture capital partnerships investing in unlisted SMHNTEs: The Enterprise Income Tax (EIT) Law grants a deduction to venture capital companies that invest in unlisted SMHNTEs, provided the investment has been held for at least two years (i.e. 24 months). Qualifying venture capital companies may deduct 70% of the investment amount from its taxable income.

Circular 62 expands the incentive to corporate partners in a venture capital limited partnership registered in the application areas that invests in unlisted SMHNTEs. Since a partnership is not a taxable entity itself, Circular 62 allows the deduction to "pass-through" to a corporate partner and offset the taxable income allocated to the partner from the partnership. However, the deduction must be calculated by multiplying 70% of the investment made by the partnership to the SMHNTE by the investment ratio of the partner in the partnership.

Expanded scope of "technology transfer" for EIT incentive: The first RMB 5 million of income derived by a Chinese resident company from a transfer of technology in a tax year is tax-exempt, with the remainder subject to a 50% reduction in the EIT rate. The MOF and the SAT have interpreted the term "technology transfer" to mean a transfer of "ownership" of or a "worldwide exclusive licensed right to use, for a period of five years or more," qualifying technology. Circular 62 removes the words "worldwide exclusive licensed" suggesting that the scope of a qualifying technology transfer is broadened for companies registered in the application areas.

Circular 63

The general limit of deduction of employee education expenses is 2.5% of the total deductible employee salaries and remuneration (with any excess available for carry forward to future years), increased to 8% for High-New Technology Enterprises (HNTEs) in certain areas (e.g. Zhongguancun NIIDZ in Beijing). Circular 63 expands the scope of the 8% limit so that it applies nationwide and now all HNTEs may apply the higher limit. This change makes HNTE status more advantageous from a tax perspective, given that HNTEs already enjoy a reduced enterprise income tax rate of 15% (rather than the statutory rate of 25%).

Relevant circulars:

[Notice on Certain Issues Concerning Expanding the Application of Pilot Tax Policies in Zhongguancun National Innovation Demonstration Zone \(Caishui \[2015\] No.62\) \(Chinese version\)](#)

[Notice on Deduction of Employee Education Expenses of High and New Technology Enterprises for EIT Purposes \(Caishui \[2015\] No.63\) \(Chinese version\)](#)

Authors:

Beijing

Julie Zhang

Partner

+86 10 8520 7511

juliezhang@deloitte.com.cn

Shanghai

Rachel Ma

Manager

+86 21 6141 1121

rachma@deloitte.com.cn

If you have any questions please contact:

Global Business Tax Services Country Leader

Shanghai

Vivian Jiang

Partner

+86 21 6141 1098

vivjiang@deloitte.com.cn

Northern China

Beijing

Andrew Zhu

Partner

+86 10 8520 7508

andzhu@deloitte.com.cn

Eastern China

Shanghai

Jeff Xu

Partner

+86 21 6141 1278

jexu@deloitte.com.cn

Southern China

Hong Kong

Sarah Chin

Partner

+852 2852 6440

sachin@deloitte.com.hk

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Deloitte Touche Tohmatsu Certified Public Accountants LLP

30/F Bund Center

222 Yan An Road East

Shanghai 200002, China

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