



税务快讯

部分先进制造业退还增量留抵税额政策放宽

2019 年 9 月 4 日，财政部和国家税务总局公布《[关于明确部分先进制造业增值税期末留抵退税政策的公告](#)》（财政部、税务总局公告 2019 年第 84 号，以下简称“84 号公告”）。在今年 3 月公布深化增值税改革系列措施（即[财政部 税务总局 海关总署公告 2019 年第 39 号](#)，以下简称“39 号公告”），从 4 月 1 日起在全行业试行增值税期末留抵税额退税制度的基础上，84 号公告进一步放宽了部分先进制造业在留抵税额退税时间和退税金额方面的限制，将对相关行业的生产投资起到激励作用。84 号公告的有关规定追溯自 6 月 1 日起实施。

公告要点

- 按照《国民经济行业分类》，生产并销售[非金属矿物制品、通用设备、专用设备及计算机、通信和其他电子设备](#)销售额占全部销售额的比重超过 50% 的纳税人（即 84 号公告所称“部分先进制造业纳税人”），自 2019 年 6 月 1 日起，如同时符合以下条件，可以自 2019 年 7 月及以后纳税申报期向主管税务机关申请退还增量留抵税额：
 - 增量留抵税额（即与 2019 年 3 月 31 日相比新增加的期末留抵税额）大于零；
 - 纳税信用等级为 A 级或者 B 级；
 - 申请退税前 36 个月未发生骗取留抵退税、出口退税或虚开增值税专用发票情形；
 - 申请退税前 36 个月未因偷税被税务机关处罚两次及以上；
 - 自 2019 年 4 月 1 日起未享受即征即退、先征后返（退）政策。
- 允许退还的增量留抵税额=增量留抵税额×进项构成比例

进项构成比例，为 2019 年 4 月至申请退税前一税款所属期内已抵扣的增值税专用发票（含税控机动车销售统一发票）、海关进口增值税专用缴款书、解缴税款完税凭证注明的增值税额占同期全部已抵扣进项税额的比重。

- 部分先进制造业纳税人申请退还增量留抵税额的其他规定，继续按照 39 号公告执行（有关 39 号公告的内容请参见相应的[德勤税务评论](#)）。

评论

长期以来，国内的增值税制度一般只允许期末留抵税额结转至下期抵扣而不得退税，由此导致的增值税资金占用成为了深化增值税改革着力解决的问题之一。为此，我国近年来加快对留抵税额退税制度的试点，尤其从今年 4 月 1 日起将留抵税额退税试点拓展至全行业范围。

为进一步推进制造业高质量发展，财税部门在 84 号公告中针对部分先进制造业增值税一般纳税人给予了更为优惠的增量留抵退税政策：

39 号公告		84 号公告
适用行业	全行业	部分先进制造业
时间限制	纳税人须连续 6 个月增量留抵税额均大于零，故 4 月 1 日政策实施后，首次申请退税时间最早为 2019 年 10 月纳税申报期； 此后，为继续符合前述条件，两次退税之间仍须至少间隔 6 个月，故第二次申请退税时间最早为 2020 年 4 月纳税申报期	增量留抵税额大于零即可，无连续 6 个月的时间间隔要求，故 6 月 1 日政策实施后，首次申请退税时间最早为 2019 年 7 月纳税申报期* 此后亦无时间间隔要求，当月（季）增量留抵税额大于零，便可于次月（季）纳税申报期申请退税
金额限制	<ul style="list-style-type: none">连续 6 个月增量留抵税额均大于零时，第 6 个月增量留抵税额须不低于 50 万元；退税比例为 60%，即可 退税额=增量留抵税额× 进项构成比例×60%	<ul style="list-style-type: none">无最低增量留抵税额要求；无退税比例要求

*由于 84 号公告于 9 月初公布，预计纳税人实际的首次申请退税时间可能为 9 月或 10 月纳税申报期

通过上述比较不难发现，符合 84 号公告退税条件的纳税人可能获得退税的时间更早，金额更高。另外，84 号公告对于提升退税效率也进行了强调，要求对符合留抵退税条件的，税务机关在完成退税审核后，开具税收收入退还书，直接送交同级国库办理退库，以确保纳税人及时获得退税款。

建议

84 号公告的发布无疑体现了国家对先进制造业的鼓励。有鉴于此，相关企业应积极评估这一优惠措施的实际影响，考虑在充分享受政策优惠的前提下，是否需要企业的商业安排（如涉及采购、生产、融资以及资金调度等的计划）进行适当的调整。

对于有意申请退还增量留抵税额的企业，我们建议应尽早做好准备工作，具体包括：

- 审慎评估自身的状况。检查是否存在期末留抵税额及其核算是否准确，基于企业具体行业情况以及增值税纳税情况对自身是否满足可以申请增量留抵退税的条件进行评估。
- 在自我评估的基础上，进一步考虑采取适当措施（如调整采购计划及发票勾选认证进度）的必要性和可行性。
- 强化增值税的日常合规管理，确保进项税额和留抵税额核算准确，以防止因违规问题导致退税资格的丧失。
- 符合退税条件的，尽快着手对相关申请退税的数据进行整理汇总以方便及时填报。如果同时满足 39 号和 84 号公告退税条件，考虑优先依据 84 号公告申请相关留抵退税。
- 积极与主管税务机关进行沟通，以了解具体申请流程及其相关的实践事项。

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China | Tax & Business Advisory | Indirect Tax | 6 September 2019

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Tax Newsflash

Preferential VAT refund policy expanded for certain manufacturing businesses

On 4 September 2019, China's Ministry of Finance and the State Taxation Administration released a bulletin (Bulletin 84) that introduces a more favorable refund policy of "newly increased unutilized input VAT" for certain manufacturing businesses, retroactively effective as from 1 June 2019. The new policy, which is designed to stimulate investment in various manufacturing industries, allows qualified businesses to obtain larger VAT refunds and to obtain them earlier.

The new preferential refund policy introduced by Bulletin 84 applies only to businesses that manufacture and sell non-metallic mineral products, computers, communications equipment and other equipment. In addition, the taxpayer's sales from such products and equipment must exceed 50% of its total sales.

A qualifying manufacturing business may apply for the increased refund opportunity as of 1 June 2019 for the July 2019 filing period and thereafter.

Background

Prior to 1 April 2019, when a taxpayer had unutilized input VAT (i.e. creditable input VAT in excess of output VAT), normally its only option was to carry forward the unutilized input VAT to offset against output VAT incurred in the subsequent tax period; in other words, it was not possible to obtain a refund of unutilized input VAT.

Bulletin 39 introduced a pilot program, effective as from 1 April 2019, that allowed qualified businesses to obtain a partial refund of unutilized input VAT. This partial refund amount is calculated for a current period by multiplying the "*newly increased unutilized input VAT*" by the "*input VAT component ratio*" and then by a further 60%.

The "*newly increased unutilized input VAT*" is computed by comparing the unutilized input VAT at the end of an assessment period against that on 31 March 2019. The "*input VAT component ratio*" is the percentage of creditable input VAT supported by VAT special invoices (including unified invoice for sales of motor vehicles), customs import VAT certificates and withholding tax clearance certificates to the total creditable input VAT for the period from 1 April 2019 through the tax assessment period preceding the refund application.

The pilot program required that the following conditions be fulfilled:

- The "*newly increased unutilized input VAT*" must be greater than zero for six consecutive months (computed by comparing the unutilized input VAT at the end of an assessment period against that on 31 March 2019) and the amount of newly increased unutilized input VAT at the end of the sixth month must be RMB 500,000 or more;
- The taxpayer must have an "A" or "B" tax credit rating;
- The taxpayer must not have any record of tax fraud on export VAT refunds or refunds of unutilized input VAT, or certain noncompliance with respect to the issuance of VAT

- special invoices, during the 36-month period before the input VAT refund application;
- The taxpayer must not have been subject to penalties for tax evasion more than one time during the 36-month period before the input VAT refund application; and
- The taxpayer must not have benefited from certain industry-specific VAT preferential (refund) policies (e.g. refund of VAT for qualifying software products if the VAT burden is greater than 3%) since 1 April 2019.

Preferential treatment for manufacturing businesses

Bulletin 84 states that qualifying manufacturing businesses do not need to fulfil the six-month interval requirement. Furthermore, there is no minimum RMB 500,000 requirement for the newly increased unutilized input amount, and no 60% cap.

Comparison of refund policies

	Bulletin 39	Bulletin 84
	All industries	Qualifying manufacturing industries
Limitation on application period	<ul style="list-style-type: none"> The newly increased unutilized input VAT must be positive for six consecutive months. Since the policy came into effect on 1 April 2019, the first application can be no earlier than the filing period of October 2019. To fulfill the above condition, there must be a six-month interval between two applications. Thus, the second application could be no earlier than the filing period of April 2020. 	<ul style="list-style-type: none"> The newly increased unutilized input VAT must be positive, and the first application can be made in the filing period of July 2019.* A six-month interval is not required. The taxpayer can apply for a refund of the unutilized input VAT (if any) in the next filing period.
Limitation of amount	<ul style="list-style-type: none"> The unutilized input VAT amount must be positive for six consecutive months, and the unutilized input VAT at the end of the sixth month must be no less than RMB 500,000. The refund amount is capped at 60% (i.e. the refundable unutilized input VAT equals the newly increased unutilized input VAT multiplied by the input VAT component ratio further multiplied by 60%). 	<ul style="list-style-type: none"> There is no minimum requirement for the unutilized input VAT amount and no cap.

*As Bulletin 84 was released in early September, the first opportunity to file an application actually will be the filing period of September or October.

Comments

Manufacturing businesses may apply for larger refund amounts at an earlier stage if they meet the requirements in Bulletin 84. The bulletin also stresses that the tax authorities should ensure that taxpayers receive their refunds in a timely manner by issuing VAT refund confirmation letters and providing the same to the office that issues the refunds.

Bulletin 84 demonstrates the Chinese government's determination to encourage the development of certain advanced manufacturing industries. Potentially affected companies should assess the impact of the new policy and determine whether adjustments need to be made to their business arrangements (e.g. procurement, production, financing, and treasury) to enable them to enjoy the preferential treatment.

Companies that wish to apply for a refund of the unutilized input VAT should consider taking the following actions:

- Conduct a self-assessment on whether the company qualifies for the refund, including examining whether the calculation of unutilized input VAT is correct, whether the company falls within the scope of the prescribed industries and reviewing tax compliance status;
- Consider whether it is necessary to take additional steps to apply for the policy (including adjusting sourcing plans, verifying purchase VAT invoices).
- Strengthen compliance monitoring and ensure that the input VAT and unutilized VAT are correctly booked to avoid losing the qualification due to noncompliance issues;
- If eligible for the refund policy, collect and prepare the relevant data as soon as possible. Companies that meet the requirements in both Bulletin 39 and Bulletin 84 should consider applying for the more favorable treatment in Bulletin 84; and
- Proactively communicate with the in-charge tax authorities to fully understand the application procedure and practices.

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