



## 税务快讯

# 小微企业和制造业等行业留抵退税政策进一步放宽



财政部和国家税务总局于 2022 年 3 月 21 日发布 2022 年第 14 号公告（简称“14 号公告”），允许符合条件的小微企业、制造业等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，上述公告将自 2022 年 4 月 1 日施行。

### 适用企业类型

14 号公告的留抵退税政策适用于以下两类企业：

- 小微企业（含个体工商户）；
- 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、仓储和邮政业等六大行业（统称“制造业等行业企业”）。

### 申请退税条件

对于上述两类企业，拟根据 14 号公告申请留抵退税的，需要同时满足下列条件：

- 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、骗取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；
- 2019 年 4 月 1 日起未享受即征即退、先征后返（退）政策。

## 退税金额计算

### 增量留抵退税

允许退还的增量留抵税额=增量留抵税额×进项构成比例×100%

上述“增量留抵税额”分以下情形确定：

- 获得一次性存量留抵退税前，增量留抵税额为当期期末留抵税额与 2019 年 3 月 31 日相比新增加的留抵税额；
- 获得一次性存量留抵退税后，增量留抵税额为当期期末留抵税额。

### 一次性存量留抵退税

允许退还的存量留抵税额=存量留抵税额×进项构成比例×100%

上述“存量留抵税额”分以下情形确定：

- 获得一次性存量留抵退税前，当期期末留抵税额大于或等于 2019 年 3 月 31 日期末留抵税额的，存量留抵税额为 2019 年 3 月 31 日期末留抵税额；
- 获得一次性存量留抵退税前，当期期末留抵税额小于 2019 年 3 月 31 日期末留抵税额的，存量留抵税额为当期期末留抵税额。

纳税人获得一次性存量留抵退税后，存量留抵税额为零。

**举例：**某符合条件的企业 2019 年 3 月 31 日的期末留抵税额为 100 万元，2022 年 4 月申报期申请一次性存量留抵退税时，如果当期期末留抵税额为 120 万元，该纳税人的存量留抵税额为 100 万元；如果当期期末留抵税额为 80 万元，该纳税人的存量留抵税额为 80 万元。该纳税人在 4 月份获得存量留抵退税后，将再无存量留抵税额。

前述各公式中的“进项构成比例”，按 2019 年 4 月至申请退税前一税款所属期已抵扣的增值税专用发票（含带有“增值税专用发票”字样全面数字化的电子发票、税控机动车销售统一发票）、收费公路通行费增值税电子普通发票、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计算。

## 退税起始时间

**增量留抵退税**——符合条件的纳税人可以自 2022 年 4 月纳税申报期起按月申请退还增量留抵税额。

**一次性存量留抵退税**——符合条件的纳税人可以自下列纳税申报期起申请一次性退还存量留抵税额。

微型企业	2022 年 4 月纳税申报期
小型企业	2022 年 5 月纳税申报期
制造业等行业中型企业	2022 年 5 月纳税申报期*
制造业等行业大型企业	2022 年 10 月纳税申报期

\*14 号公告规定有关中型企业可自 2022 年 7 月纳税申报期起申请；财政部、国家税务总局于 4 月中发布进一步加快退税进度的公告，调整为自 2022 年 5 月纳税申报期起。

纳税人可以在规定期限内同时申请增量留抵退税和存量留抵退税。

面临疫情影响和经济下行压力，2022 年我国政府将着力稳市场主体保就业，加大宏观政策实施力度作为工作任务，完善减负纾困政策，夯实经济稳定运行、质量提升的基础，大力改进留抵退税制度便是其中一项重要举措。14 号公告的出台落实了今年政府工作报告中的上述要求，体现了国家对小微企业、制造业等重点产业的支持。根据测算，2022 年留抵退税的规模将达 1.5 万亿元，预期将有效补充相关企业的现金流，为企业的资金周转提供便利并提振市场活力。

从留抵退税政策角度来看，14 号公告的发布是自 2019 年 4 月 1 日试行期末留抵退税制度以来，我国首次公布针对存量留抵税额的退还政策，这将对未来推广存量留抵税额的退还制度起到重要的经验积累和参考作用。与此同时，14 号公告也对现行的留抵退税制度予以了完善，例如根据增值税发票现状拓宽计算进项构成比例时所涉及的扣税凭证种类等。

14 号公告即将于 2022 年 4 月 1 日生效，我们建议相关企业尽早着手评估新政策对自身业务的影响，对于有意根据 14 号公告申请退还留抵税额的企业，应尽早做好准备工作，以充分享受政策利好：

- 及时评估自身状况（包括行业属性、企业规模、增值税年销售额、纳税信用等级等），检查期末留抵税额核算是否准确，判断自身是否满足申请按月全额退还增量留抵税额和一次性退还存量留抵税额的各项条件；
- 如同时满足即征即退、先征后返（退）政策和 14 号公告的留抵退税政策，企业应谨慎评估不同政策下的享惠幅度，选择对自身更为适宜的优惠政策进行处理；需要注意的是，如果企业自 2019 年 4 月 1 日起已享受增值税即征即退、先征后返（退）政策，且此次希望选择申请办理留抵退税的，则相关企业可以在 2022 年 10 月 31 日前将已退还的增值税即征即退、先征后返（退）税款一次性全部缴回，再申请退还留抵税额；
- 符合申请退还留抵税额条件的企业也可以选择不申请退还留抵税额，而是将留抵税额结转至下期继续抵扣，建议相关企业根据自身的具体情况作出适当选择；
- 国家曾在 2018 年出台政策，允许装备制造等部分行业企业申请退还存量留抵税额，实际情况中一些企业由于申请期限等原因未能在当时成功取得退税。此次 14 号公告的发布为此类企业申请退还存量留抵税额再次提供了契机，并且 14 号公告并未设定退税申请截止期，为企业的存量留抵退税创造了友好的实施环境，符合条件的企业应积极与主管税务机关沟通，了解办理流程及其相关实践事项，以顺利获得存量留抵税额的退还。

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## Tax Newsflash

### Preferential VAT refund policy expanded



On 21 March 2022, China's Ministry of Finance and the State Taxation Administration issued Bulletin [2022] No. 14 (Bulletin 14), which expands the scope of the more preferential refund policy for "newly increased unutilized input VAT" to small and micro-sized businesses in all sectors and medium and large-sized businesses in specified sectors. Prior to Bulletin 14, such refunds were available only to certain manufacturing businesses. Bulletin 14 also allows qualifying businesses a one-off refund of any unutilized input VAT incurred prior to 1 April 2019. Bulletin 14 is effective as from 1 April 2022.

#### Background

Prior to 1 April 2019, when a taxpayer had unutilized input VAT (i.e., creditable input VAT in excess of output VAT), its only option generally 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.



A pilot program, effective as from 1 April 2019, allowed qualifying businesses in all sectors to obtain a partial refund of the "newly increased unutilized input VAT," which was computed by comparing the unutilized input VAT at the end of an assessment period against that on 31 March 2019. This policy was later modified to provide larger refund amounts at an earlier stage for qualifying manufacturing businesses.

## Highlights of Bulletin 14

### *Qualifying businesses*

Bulletin 14 applies to two categories of businesses:

- Small and micro-sized businesses in all sectors; and
- Medium and large-sized 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 qualify for the preferential policy in Bulletin 14, a business falling in the above categories must satisfy the following conditions:

- The business must have an "A" or "B" tax credit rating;
- The business 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 business 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 business 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.

### *Refund of newly increased unutilized input VAT*

The refundable amount is equal to the newly increased unutilized input VAT multiplied by the input VAT component ratio multiplied by 100%.

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. If the enterprise has successfully claimed the one-off refund of the unutilized input VAT incurred prior to 1 April 2019 (see below), the unutilized input VAT on 31 March 2019 will be reduced to zero.

The input VAT component ratio is the percentage of input VAT that has been claimed for credit and 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 input VAT claimed for credit for the period from 1 April 2019 through the tax assessment period preceding the refund application. Since a fully digitalized VAT invoice pilot program has been introduced, Bulletin 14 confirms that fully digitalized VAT special invoices are considered to be VAT special invoices to compute the ratio.

### *One-off refund of unutilized input VAT incurred prior to 1 April 2019*

The refundable amount is equal to the lower amount between the unutilized input VAT at the end of the assessment period preceding the refund application and that on 31 March 2019 multiplied by the input VAT component ratio multiplied by 100%.

*Example:* A qualifying business had CNY 1 million of unutilized input VAT on 31 March 2019. The business applied for a one-off refund of unutilized input VAT incurred prior to 1 April 2019 in the VAT filing period of April 2022. The input VAT component ratio is assumed to be 100%.

- If the unutilized input VAT at the end of the assessment period of March 2022 is CNY 1.2 million, the refundable amount would be CNY 1 million; or
- If the unutilized input VAT at the end of the assessment period of March 2022 is CNY 0.8 million, the refundable amount would be CNY 0.8 million.

For taxpayers whose VAT is collected on monthly basis, a VAT filing period generally refers to the first 15 days of each month. The VAT liabilities for a calendar month must be assessed and filed within the filing period of the next month.

#### *First filing period to claim refunds*

The refund of newly increased unutilized input VAT can be claimed on monthly basis. A qualifying business may start claiming refunds in the April 2022 filing period.

The first filing periods to claim the one-off refund of unutilized input VAT incurred prior to 1 April 2019 are listed in the table below. A qualifying business may choose to claim the refund in the first filing period or any other future filing period.

<b>Business category</b>	<b>First filing period</b>
Micro-sized businesses	April 2022
Small-sized businesses	May 2022
Medium-sized businesses in specified sectors	May 2022
Large-sized businesses in specified sectors	October 2022

#### **Comments**

According to a government report released in early March 2022, enhancements to the refund of unutilized input VAT is one of the key tasks of the central government in the tax policy arena for 2022. The total refunds of unutilized input VAT is estimated to reach CNY 1.5 trillion in 2022. Bulletin 14 has been issued to fulfill the above task and reflects the government's continuing support to small and micro-sized businesses and certain industries, which may benefit from the new policy with improved cash flows.

Since the introduction of the program to allow refunds of unutilized input VAT, this is the first time the tax authorities have allowed refunds of unutilized input VAT incurred prior to 1 April 2019. The tax authorities are expected to gain more experience from the implementation of Bulletin 14 and then may consider whether to expand the scope further to benefit more sectors.

Affected businesses should consider the following:

- Businesses should evaluate their eligibility for the refund under Bulletin 14 as soon as possible, including a review of their status against the conditions set out in Bulletin 14 and the accuracy of their computation of unutilized input VAT.
- According to Bulletin 14, a business may not be entitled to the refunds of unutilized input VAT if it has already enjoyed certain industry-specific VAT preferential (refund) policies since 1 April 2019, unless it repays such tax benefits before 31 October 2022. Therefore, if a business is eligible for both the refunds of unutilized input VAT under Bulletin 14 and certain other industry-specific VAT preferential (refund) policies, it may need to

carefully assess and compare the benefits it may receive under the different preferential regimes and choose the more beneficial policy.

- A qualifying business may choose to carry forward the unutilized input VAT to credit against any future output VAT rather than claim the refunds of such input VAT. Affected businesses should perform a cost-benefit analysis to determine whether they should make the election.

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