



## 税务快讯

# 财税红利助推集成电路和软件产业 高质量发展



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财政部、国家税务总局（以下简称“税务总局”）、国家发展和改革委员会（以下简称“发改委”）、工业和信息化部（以下简称“工信部”）在 12 月联合发布 2020 年第 45 号公告（以下简称“45 号公告”），对国家鼓励的集成电路和软件企业所得税优惠政策进行调整。45 号公告拓展了有关优惠政策的广度和力度，并自 2020 年 1 月 1 日起执行。符合条件的集成电路和软件企业可自 2020 年起根据该公告享受新的企业所得税优惠政策。

### 背景回顾

为推动国内集成电路和软件产业发展，我国自本世纪初开始施行一系列针对集成电路和软件企业的所得税优惠政策。这些优惠政策主要包括各类定期减免税政策，例如“两免三减半”（即符合条件的企业在五年优惠期内，第一年至第二年免征企业所得税，第三年至第五年减半征收企业所得税）、“五免五减半”等；以及低税率政策，例如符合条件的企业可适用 15% 或 10% 的低税率优惠。

根据不同发展阶段的需要，政府部门会适时调整集成电路和软件产业的所得税优惠政策及其适用条件。为响应 5G 时代对芯片算力的高要求，我国本土集成电路产业以及软件产业的高质量发展迫在眉睫。国务院于 2020 年 7 月发布《关于印发新时期促进集成电路产业和软件产业高质量发展若干政策的通知》，对相关财税政策予以更新，其中有关企业所得税的内容在 45 号公告中得以体现。

## 45 号公告要点

相较于此前的政策，45 号公告主要的变化在于以下方面：

### ● 拓展优惠政策广度和力度

- ✓ 新政策惠及集成电路设计、制造、封测、材料、装备等全产业链环节，确保集成电路上下游企业共享税收红利。
- ✓ 首次针对符合条件的集成电路生产企业或项目推行“十年免税期”优惠，而以往优惠政策中免税期一般最长为五年。
- ✓ 首次允许符合条件的集成电路生产企业将可弥补亏损的结转年限从税法一般规则下的五年延长至十年。
- ✓ 针对国家鼓励的重点集成电路设计企业和软件企业，推出“五年免税期”优惠，免税期后适用 10% 优惠税率。

### ● 改变优惠资质管理方式

原集成电路和软件产业所得税优惠政策采用“事后核查”方式进行管理，即税务部门于每年 3 月 20 日前和 6 月 20 日前分两批将已享受有关优惠的企业名单及其资料提交并转请发改委、工信部等部门核查。

45 号公告施行后，部分优惠政策将改为“清单管理”，即由发改委、工信部于每年 3 月底前按规定向财政部、税务总局提供上一年度可享受优惠的企业和项目清单（以下统称“清单”）。

### ● 规定定期减免税不能叠加使用

集成电路企业或项目、软件企业按照 45 号公告规定同时符合多项定期减免税优惠政策条件的，由企业选择其中一项政策享受。其中，已经进入优惠期的，可由企业在剩余期限内选择其中一项政策享受。

### ● 明确新旧优惠政策衔接办法

符合原政策条件且在 2019 年或之前已经进入定期减免税优惠期的企业或项目，2020 年起可按原政策规定继续享受至期满为止；如也符合新政策条件的，也可选择享受新政策，其中定期减免税优惠，可按新政策计算优惠期，并就剩余期限享受优惠至期满为止。

符合原政策条件，2019 年或之前尚未进入优惠期的企业或项目，2020 年起则不再执行原政策。

原政策中的以下两项优惠政策，自 2020 年 1 月 1 日起亦停止执行：

- 集成电路线宽小于 0.25 微米或投资额超过 80 亿元的集成电路生产企业，经认定后，减按 15% 的税率征收企业所得税。
- 国家规划布局内的重点软件企业和集成电路设计企业，如当年未享受免税优惠的，可减按 10% 的税率征收企业所得税。

根据 45 号公告，调整后的集成电路和软件产业所得税优惠政策简要汇总如下表所示。

企业类型	优惠项目	适用条件	备注
集成电路生产企业（或项目）	十年免税期	<ul style="list-style-type: none"> <li>线宽 ≤ 28nm</li> <li>经营期 15 年以上</li> </ul>	<ul style="list-style-type: none"> <li>清单管理</li> </ul>
	五免五减半 <sup>1</sup>	<ul style="list-style-type: none"> <li>线宽 ≤ 65nm</li> <li>经营期 15 年以上</li> </ul>	<ul style="list-style-type: none"> <li>以企业享受优惠的，优惠期自获利年度起算</li> </ul>
	两免三减半	<ul style="list-style-type: none"> <li>线宽 ≤ 130nm</li> <li>经营期 10 年以上</li> </ul>	
	十年亏损结转期	<ul style="list-style-type: none"> <li>线宽 ≤ 130nm</li> <li>属于清单年度之前 5 个纳税年度发生的亏损</li> </ul>	<ul style="list-style-type: none"> <li>以项目享受优惠的，优惠期自项目首笔生产经营收入所属年度起算</li> </ul>
集成电路设计、装备、材料、封装、测试企业和软件企业	两免三减半	尚待明确	<ul style="list-style-type: none"> <li>事后核查</li> <li>优惠期自获利年度起算</li> </ul>
重点集成电路设计企业和软件企业	<ul style="list-style-type: none"> <li>五年免税期</li> <li>后续适用 10% 税率</li> </ul>	尚待明确 <sup>2</sup>	<ul style="list-style-type: none"> <li>清单管理</li> <li>免税期自获利年度起算</li> </ul>

注释

1. “减半”是指按法定税率 25% 减半征收，即实际税率为 12.5%，下同。

2. 45 号公告并未提及企业应符合哪些条件才可被列入清单。考虑到财税[2016]49 号文件关于国家规划布局内“重点集成电路设计企业”和“重点软件企业”应符合的条件仍未废止，故有观点认为可沿用该文件加以判定。具体条件包括企业相关收入、应纳税所得额、研发费用占销售收入总额比例、研发人员占职工总数比例等指标是否达到最低标准，企业是否拥有自主知识产权等等。

## 德勤观察与建议

45 号公告自 2020 年 1 月 1 日起执行，这意味着相关的集成电路和软件企业 2020 年的应税所得即有望享受新政策下的税收红利。如何在即将到来的汇算清缴中切实享受上述优惠，将是企业最为关心的问题。为此，结合我们对 45 号公告的解读以及行业实操现状，我们建议相关企业采取以下行动：

### 关注后续政策 及时准备资料

集成电路生产企业（或项目）、重点集成电路设计企业和软件企业：这两类优惠政策适用清单管理，但 45 号公告未具体提及有关清单的编制流程。参考此前类似企业资质的认定方式，不排除未来会采取类似方式进行，即由企业先行准备并提交申请和证明资料，再由相关行业协会进行材料预审，然后报地方发改委等相关部门联合审核，最后转报国家部委审定。因此，拟享受这两类优惠政策的企业应密切留意相关部委或行业协会网站发布的动态信息，以便第一时间获悉所需提交资料要求，及时做好资料准备和提交工作。

集成电路设计、装备、材料、封装、测试企业和软件企业：这类优惠政策的适用条件尚未公布。结合行业实操经验，可能由工信部主要负责相关标准的制定，并在标准制定过程中征询相关行业协会的意见。因此，拟享受这类优惠政策的企业应密切关注工信部和软件、半导体等行业协会发布的相关文件，以便及时判断企业自身是否满足享受优惠的条件。

### 了解新政影响 妥善评估应对

在判定是否能够享受新政优惠的基础上，企业应该进一步评估新政影响。实践中，不少集成电路和软件企业已经符合原有优惠政策条件，并正在享受原有的优惠政策。对这一类企业而言，这一点可能尤为重要。

例如，一家软件企业按照原有政策在 2020 年处于“两免三减半”的第一个减半期（优惠期始于首个获利年度，即 2018 年）。如果该企业将同时满足 45 号公告下有关重点软件企业的优惠条件，那么该企业可以考虑放弃原有优惠政策，选择适用新的优惠政策，即在五年免税期的剩余三年内（2020-2022 年）享受免税优惠待遇，并在后续年度减按 10% 征税。

另一方面，45 号公告实施后，部分企业可能不再符合条件，而无法继续适用有关的集成电路和软件产业优惠政策。这可能导致相关企业不同期间的税务待遇差异，从而影响预期财务目标的达成，企业应在妥善评估后考虑必要的应对措施。

### 做好合规功课 防范税务风险

拟享受 45 号公告有关集成电路和软件产业所得税优惠的企业应在维护优惠资质条件、财务核算、资料准备和留存等方面加强管理，防范因不当享受税收优惠而带来的补缴税款等风险。

例如，若有关“重点软件企业”的认定条件沿用原有政策，则关于企业的软件产品开发销售收入须达到最低标准。此时企业应清晰了解“软件产品开发销售收入”的执行口径，在实操中明确其取得的哪些收入可以归集到软件产品开发收入和软件技术服务收入，关注现有业务模式是否对税收优惠带来不利影响等。

对于按项目享受优惠的企业（即“集成电路生产项目”），则应确保其优惠项目按照规定单独进行会计核算、计算所得，并合理分摊期间费用，以避免其享受优惠的资质或金额受到质疑。

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## Tax Newsflash

### Tax incentives updated to boost the integrated circuit and software sectors



On 11 December 2020, the Ministry of Finance (MOF), the State Taxation Administration (STA), the National Development and Reform Commission (NDRC), and the Ministry of Industry and Information Technology (MIIT) jointly issued Bulletin 45 announcing a new set of income tax incentives to boost the integrated circuit (IC) and software sectors. Bulletin 45 is retroactively effective from 1 January 2020; therefore, 2020 will be the first year for qualifying companies to enjoy the new incentive.

Since 2000, China has introduced various income tax incentives to support the IC and software industries. Such incentives include a "2+3 tax holiday," which is a two-year exemption followed by a three-year 50% reduction (based on the statutory 25% rate resulting in an applicable tax rate of 12.5%), as well as a "5+5 tax holiday" (i.e., a five-year exemption followed by a five-year 50% reduction). In addition, certain enterprises may qualify for reduced income tax rates of 15% or 10%.

For purposes of the development and transformation needs of the IC and software industries, the government has been regularly reviewing and updating these tax incentives. Bulletin 45 supersedes the previous rules by amending the 2+3 and 5+5 tax holidays and adds new and more generous tax incentives that include a 10-year tax exemption for qualifying IC manufacturers. The details of Bulletin 45 are set forth below.

[IC manufacturing enterprises or projects](#)

The following tax incentives apply to IC manufacturing enterprises or projects:

- A 10-year income tax exemption, which applies to IC manufacturing with a linewidth of 28 nanometres or less and an operating period longer than 15 years;
- A 5+5 tax holiday, which applies to IC manufacturing with a linewidth of 65 nanometres or less and an operating period longer than 15 years;
- A 2+3 tax holiday, which applies to IC manufacturing with a linewidth of 130 nanometres or less and an operating period longer than 10 years; and
- A 10-year loss carry forward period (extended from five years under the general rules), which applies to IC manufacturing with a linewidth of 130 nanometres or less.

By March of each year, the NDRC and MIIT will provide the tax authorities with a list of enterprises and projects whose status in the last year qualifies for the incentives.

The relevant tax holiday begins from the first profit-making year (after utilizing the relevant tax losses) for qualifying enterprises, or from the first operating revenue-generating year for qualifying projects.

The 10-year loss carry forward period applies to losses incurred in the five-year period prior to the year in which the enterprise's status qualifies for the incentive and is included on the list.

### IC value chain and software enterprises

Enterprises engaged in IC design, packaging, testing, or IC equipment and materials manufacturing, as well as software enterprises, will be granted a 2+3 tax holiday, which begins from the first profit-making year. The incentive will be granted on a self-assessment basis, but subject to an annual review by the NDRC and MIIT to determine whether the applicant qualifies for the incentive. However, the relevant criteria that an applicant must meet to qualify for the incentive has not been confirmed and published yet.

### Key IC design and software enterprises

Certain key IC design and software enterprises will be granted a five-year income tax exemption beginning in the first profit-making year, with a 10% income tax rate thereafter. The NDRC and MIIT will provide an annual list to the tax authorities of the key IC design and software enterprises that qualify for the incentive.

The income tax incentive for key IC design and software enterprises is not new. Previously, key IC design and software enterprises could enjoy a 10% income tax rate if the relevant taxable income was not tax exempt. It remains unclear whether the criteria an applicant must meet to be considered such an enterprise will be updated for Bulletin 45 purposes.

## Elections where multiple tax holidays apply

If an enterprise qualifies for multiple tax holidays under Bulletin 45, such enterprise only may elect for one to be applied.

### Transitional arrangement

Where an enterprise or project qualifies for a tax holiday under Bulletin 45, but its first profit-making year (or first operating revenue-generating year) was prior to 2020, the enterprise only may enjoy the remaining period of the holiday as from 2020. For example, if an enterprise qualifies for a 2+3 tax holiday, but its first profit-making year was 2017, the enterprise may not retroactively apply the tax holiday for 2017, 2018, or 2019. Rather, it only may apply for the last two-year 50% reduction for 2020 and 2021.

Where a tax holiday for an enterprise or a project had begun prior to 2020 under prior rules, such tax holiday may continue until expiration. For example, if an enterprise qualified for a 2+3 tax holiday that began in 2017, the enterprise may continuously apply the last two-year 50% reduction for 2020 and 2021. In addition, if the enterprise qualifies for any new tax holidays under Bulletin 45, the enterprise may elect to forego the prior tax holiday and enjoy the new tax incentives for the remaining period.

According to Bulletin 45, a reduced 15% income tax rate is no longer available for 2020 and afterwards for enterprises engaged in IC manufacturing with linewidth of 250 nanometres or less, and IC manufacturing enterprises with an investment amount greater than CNY 8 billion.

### Comments

Compared with previous rules, the tax incentives in Bulletin 45 have wider coverage that include not only IC manufacturers but also other enterprises in the value chain (e.g., businesses engaged in IC design, packaging, and testing, as well as manufacturers of IC equipment and materials).

It is also worth noting that some tax incentives have been introduced for IC and software enterprises for the first time, including the 10-year tax exemption and the loss carry forwards for qualifying IC manufacturers.

Affected IC and software enterprises should consider the following action steps:

- **Monitor future developments.** It is still unknown how the list of enterprises and projects eligible for the various tax incentives will be developed. The government is expected to work with the relevant industry associations to determine which companies and projects will qualify for the incentives.
- **Evaluate the impact.** An IC or software enterprise may qualify for multiple tax incentives under Bulletin 45. As such, these enterprises should quantify the potential tax benefits based on their financial forecast and determine which incentive they should elect. Also, some



enterprises already may enjoy tax holidays under the previous rules and should assess whether they would qualify for the tax incentives under Bulletin 45 and consider applying for the new tax incentives instead.

- **Enhance internal control.** For enterprises that qualify for the tax incentives under Bulletin 45, such enterprises should ensure their internal control is sound and effective for tax management purposes. For example, to qualify as a key IC design or software enterprise, it is very likely that the government will set a minimum requirement for the enterprise's qualifying operating revenue. Therefore, the enterprise should ensure its system can accurately track and capture the revenue data (and ensure its technical position related to revenue recognition is well accepted by the government authorities). For IC manufacturing projects, the tax incentive only applies to income attributable to the project; therefore, the taxpayer should ensure such income is correctly computed and common costs and expenditures are reasonably allocated among the projects that share the costs and expenditures.

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