



税务快讯

税费优惠政策执行期限获延长



财政部、国家税务总局于近日发布 2021 年第 6 号、第 7 号公告，对一批已在 2020 年 12 月 31 日到期的税费优惠政策延长其执行期限。若应予减免的税费在公告发布日之前已经征收的，可抵减纳税人以后期间的应纳税款或予以退还。

支持疫情防控

对于下列支持疫情防控的税费优惠政策，涉及支持物资供应和鼓励公益捐赠的，其将于 2021 年 3 月 31 日到期；涉及支持防护救治和复工复产的，其执行期限将进一步延长至 2021 年 12 月 31 日。

支持物资供应

(执行至 2021 年 3 月 31 日)

- 疫情防控重点保障物资生产企业按月全额退还增值税增量留抵税额
- 疫情防控重点保障物资运输收入免征增值税
- 公共交通运输服务、生活服务及居民必需生活物资快递收派服务收入免征增值税
- 疫情防控重点保障物资生产企业扩大产能购置设备所得税税前一次性扣除

鼓励公益捐赠

(执行至 2021 年 3 月 31 日)

- 通过符合条件的社会组织或国家机关捐赠应对疫情的现金和物品可税前全额扣除
- 直接向承担疫情防治任务的医院捐赠应对疫情物品可税前全额扣除
- 上述捐赠行为中无偿捐赠应对疫情的货物免征增值税、消费税、城建税、教育费附加、地方教育附加

支持防护救治 (执行至 2021 年 12 月 31 日)	支持复工复产 (执行至 2021 年 12 月 31 日)
<ul style="list-style-type: none"> 取得政府规定标准的疫情防治临时性工作补助和奖金免征个人所得税 单位发放的预防新冠医药防护用品免征个人所得税 	<ul style="list-style-type: none"> 小规模纳税人增值税征收率由 3% 下调至 1% (注: 2021 年 3 月 31 日及之前湖北省小规模纳税人可免征增值税) 电影放映服务免征增值税 免征文化事业建设费

固定资产投资

企业新购进的除房屋、建筑物以外的固定资产, 单位价值不超过 500 万元的, 可以一次性计入当期成本费用在计算应纳税所得额时扣除。该项政策的执行期限延长至 2023 年 12 月 31 日。

科技研发

- 企业研发费用加计扣除的比例由税法一般规定的 50% 提高至 75%, 该项政策执行期限延长至 2023 年 12 月 31 日。

值得注意的是, 国务院常务会议近日决定, 从 2021 年 1 月 1 日起, 制造业企业的研发费用加计扣除比例将进一步提高至 100%, 同时 will 允许企业自主选择按半年享受加计扣除优惠, 让企业尽早受惠。

- 符合条件的内资研发机构和外资研发中心采购国产设备可全额退还增值税。该项政策执行期限延长至 2023 年 12 月 31 日。

金融业务

- 对企业集团内单位 (含企业集团) 之间的资金无偿借贷行为, 免征增值税。该项政策执行期限延长至 2023 年 12 月 31 日。
- 符合条件的金融机构向小型企业、微型企业和个体工商户发放单户授信不大于 1000 万元的贷款, 其由此取得的符合条件的利息收入免征增值税; 金融机构与小型企业、微型企业签订的借款合同免征印花税。上述政策执行期限延长至 2023 年 12 月 31 日。
- 有关保险公司、中小企业融资 (信用) 担保机构、证券公司、期货公司、银行、财务公司、金融租赁公司等金融机构的准备金税前扣除政策在 2020 年 12 月 31 日到期后将继续执行。

其他

执行期限获得延长的其他税费优惠政策主要包括:

优惠政策	延长后 执行截止期
<ul style="list-style-type: none"> 动漫企业增值税一般纳税人销售其自主开发生产的动漫软件, 增值税实际税负超过 3% 的部分即征即退 生产销售新支线飞机暂减按 5% 征收增值税, 并对相关增值税期末留抵税额予以退还 从事大型客机研制项目而形成的增值税期末留抵税额予以退还; 相关纳税人及其全资子公司自用的科研、生产、办公房产及土地, 免征房产税、城镇土地使用税 	2023 年 12 月 31 日

<ul style="list-style-type: none"> • 国产抗艾滋病病毒药品免征生产和流通环节增值税 • 医疗机构接受其他医疗机构委托，按照不高于指导价格提供有关医疗服务免征增值税 • 境外个人投资者投资中国境内原油期货取得的所得暂免征收个人所得税 • 页岩气资源税（按 6% 的规定税率）减征 30% 	
<ul style="list-style-type: none"> • 福建省按不超过大陆与台湾地区个人所得税负差额，给予在平潭综合实验区工作的台湾居民的补贴，免征个人所得税 	2025 年 12 月 31 日

评论与建议

随着一大批税费优惠政策，尤其是以疫情防控为目标的优惠政策在 2020 年底到期，相关政策是否会得到延续早已成为广大纳税人普遍关注的议题。此次发布的两份公告回应了这一关切，将其中大部分政策的执行期限进行了一年或三年的延长。这些举措体现了今年政府工作报告中有关继续优化和落实减税政策的理念，对于保持政策的连续性和稳定纳税人预期有着积极的意义。

鉴于相关优惠政策的执行期限已得到明确，纳税人应根据这一信息对其 2021 年及以后若干年度的税收预算计划进行必要的更新，并据此考虑是否需要商业或投资安排作适当调整。若由于此前优惠政策是否延长并不明确而导致多缴税款的，纳税人可以着手进行退税或抵减未来税款有关的测算和申报准备工作。

与疫情防控有关的不少优惠政策将于 2021 年到期，甚至部分政策很快将从 4 月起不再执行。对于此类优惠政策，纳税人应关注政策切换可能带来的影响，如不可抵扣进项税的核算、发票开具等，并尽早开展相关的准备工作（如调整系统的税率设置、与相关利益方进行涉税事项沟通等）。

对承担研发职能的制造企业而言，可以密切关注制造业企业研发费用加计扣除比例提高至 100% 的政策动态，同时梳理自身当前的研发费用加计扣除情况，以便在政策出台后能够及时且合规地享受政策红利。

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Tax Newsflash

Preferential tax policies extended

On 23 March 2021, China's Ministry of Finance and State Taxation Administration issued Bulletin [2021] No. 6 and Bulletin [2021] No. 7, which extend certain preferential tax policies. Several of these policies had already expired on 31 December 2020; however, taxes that were charged prior to the release of the bulletins may be refunded or credited against future taxes.

Tax relief relevant to COVID-19

The following have been extended to **31 March 2021**:

- For businesses manufacturing key supplies for epidemic prevention and control purposes:
 - Qualifying unutilized input VAT may be fully refundable on monthly basis; and
 - The cost of qualifying equipment may be immediately deductible (rather than depreciated over useful life).
- The following services are exempt from VAT:
 - Services to transport key emergency supplies;
 - Public transportation services;
 - Lifestyle services; and
 - Pick-up, courier, and delivery services of daily necessities provided to residents.
- Cash and goods donated for the purposes of epidemic prevention and related medical treatment are fully deductible for income tax purposes provided:
 - The cash and goods are donated through qualifying public interest social organizations or governmental institutions; or
 - The goods are directly donated to qualifying hospitals.
- Donations of goods in the above-mentioned situations are exempt from VAT, consumption tax, city construction and maintenance tax, and national and local education surcharges.

The following have been extended to **31 December 2021**:

- For small-scale VAT payers:
 - The VAT rate is decreased from 3% to 1%; and
 - VAT may be exempt before 1 April 2021 if the small-scale VAT payer is located in Hubei.
- Relevant medical personnel and other staff involved in epidemic prevention and control are exempt from income tax on any special subsidies and bonuses they receive pursuant to the government standard.

- The value of medicines and medical and prevention supplies received by employees from their employers for virus prevention purposes are exempt from income tax.
- Movie broadcasting in cinemas is exempt from VAT.
- The cultural undertaking charge (which is a government charge imposed in advertising and entertainment industry) is exempt for all applicable payers.

Investments in fixed assets

For newly acquired fixed assets other than houses and buildings, companies may immediately deduct the acquisition costs (rather than depreciate them over useful life) if the unit value of the fixed asset is no greater than RMB 5 million. This policy has been extended to **31 December 2023**.

Research and development

The 75% "super deduction" for qualifying R&D expenditures (i.e., a company may deduct 175% of qualifying R&D expenses actually incurred or may amortize 175% of actual costs of the intangible assets if the qualifying R&D expenses are capitalized as intangible assets) has been extended to **31 December 2023** (the standard super deduction rate under the enterprise income tax law is 50%).

According to a recent press release from the State Council, the super deduction rate will be further increased to 100% for the manufacturing sector retroactively as from 1 January 2021, and the administrative process for taxpayers to claim the super deduction will be streamlined. The relevant guidance is yet to be published.

Qualifying R&D centers may continue to claim a full refund of input VAT arising from their purchase of domestically-manufactured equipment until **31 December 2023**.

Financial transactions

The following preferential policies have been extended to **31 December 2023**:

- VAT is exempt on interest-free loans among member entities in a group (i.e., the "deemed supply" rule is not applied on interest-free loans).
- Interest income on small loans by qualifying financial institutions to small and micro-sized businesses and sole proprietorships is exempt from VAT.
- Loan contracts between financial institutions and small or micro-sized businesses are exempt from stamp duty.

Most tax deduction rules in relation to the various provisions or reserves in the financial sector (e.g., loan loss provisions for banks, premium reserves for insurance firms, etc.) had expired on 31 December 2020.

Bulletin 6 has confirmed that these rules will continue to apply after 2020 but has not provided an expiration date.

Miscellaneous

The following have been extended to **31 December 2023**:

- VAT refunds for general VAT payers selling self-developed/manufactured animation software products;
- Reduced VAT rate of 5% and refund of relevant unutilized input VAT for manufacturing and selling qualifying regional aircraft;
- Refund of unutilized input VAT and exemption from real estate tax and urban land use tax for research projects to manufacture large passenger aircraft;
- VAT exemption for manufacturing and distribution of domestically manufactured anti-AIDS drugs;
- VAT exemption for medical services that are provided by a medical institution and commissioned by another medical institution, and where the service price is within the government standard;
- Income tax exemption for income derived by foreign individuals from investments in China's crude oil futures market; and
- 30% reduction of resource tax on extraction of shale gas.

Taiwan residents who are working in Pingtan in the Fujian province may be entitled to a tax-free subsidy to ensure their tax burden would not be higher than that if they would have worked in Taiwan. This policy has been extended to **31 December 2025**.

Comments

The extension of these preferential tax policies should be welcomed by taxpayers. Affected taxpayers should assess the impact of these policies on their financial budget for 2021 and beyond, and consider whether to modify their business and investment plans. If taxes have already been paid prior to the release of the bulletins, taxpayers should apply for a refund or credit against future taxes.

With regard to the tax policies relevant to COVID-19 that will be expiring this year, affected businesses should prepare to adjust the applicable VAT rates and accounting systems, as well as negotiate with relevant parties on the tax-related terms.

Qualifying manufacturing enterprises should monitor the regulatory development of the increased R&D super deduction in order to ensure their eligibility and qualification for the deduction.

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