

## 跨境服务增值税零税率范围扩大

2015年10月30日，财政部和国税总局联合发布了财税[2015]118号文（以下简称“118号文”），对部分特定跨境服务实行增值税零税率，以取代现行的增值税免税处理方法。增值税零税率意味着纳税人既不需要对其提供的服务支付增值税，同时还可以对提供服务过程中发生的费用抵扣相应的进项税（以及退税，如情况适用）。

118号文新加入的三大类零税率跨境服务包括：

- (1) 离岸外包服务（包括信息技术外包服务（ITO）、技术性业务流程外包服务（BPO）或技术性知识流程外包服务（KPO））；
- (2) 广播影视节目（作品）的制作和发行服务；以及
- (3) 技术转让服务、软件服务、电路设计及测试服务、信息系统服务、业务流程管理服务，以及合同标的物在境外的合同能源管理服务。

118号文零税率优惠政策自2015年12月1日起施行。

## 海关再出招促进外贸稳定增长

海关总署于2015年11月出台的《海关总署进一步促进外贸稳定增长若干措施》，以帮助促进外贸稳定增长政策措施，尽快遏制外贸下滑势头，为2016年的外贸形势进一步向好打下坚实基础。《措施》的内容而言，大部分是对海关过去近一年海关改革和促进外贸发展政策与举措的梳理与重申；有部分是对已发布政策的进一步推进；还有一部分是首次提出。这些可为企业把脉未来海关方面的政策变化提供借鉴，也可为相关企业进行营运方面调整提供连续性的政策支撑。

## 财政部近日发布《关于2016年关税调整方案的通知》

财政部近日发布《关于2016年关税调整方案的通知》（税委会[2015]23号），决定自2016年1月1日起，对进出口关税进行部分调整。降税涉及的产品主要有：国内亟需的先进设备、关键零部件和能源原材料；部分日用消费品；部分环境产品及各自贸协定辖有关产品。另外，对进出口税则中部分税目进行调整。相关进出口企业可及时比照方案进行评估，并采取相应的措施。



The three categories of services affected by the new VAT zero rating treatment comprise:

- (1) offshore outsourcing services (consisting of information technology outsourcing (ITO) services, technical business process outsourcing (BPO) services and technical knowledge process outsourcing (KPO) services);
- (2) radio, television and film production and publishing services; and
- (3) technology transfers, software services, circuit design and testing services, information system services, business process management services and energy management services (except where the object of the energy management contract is located in mainland China) provided to overseas entities.

This new zero rating concession is to apply from 1 December 2015.

### **The Customs Authorities Introduced New Measures to Promote the Steady Growth of Foreign Trade**

The General Administration of Customs issued the Several Measures Introduced by the General Administration of Customs to Promote the Steady Growth of Foreign Trade (“the Measures”) in order to promote the steady growth of foreign trade, arrest the declining trend as soon as possible and lay a solid foundation for the growth of foreign trade in 2016. As far as the Measures are concerned, most of them reiterate and sort out the policies and measures taken in the past year by the customs authorities regarding the reform of the customs and the promotion of foreign trade. Some are an improvement on the policies already introduced while some are unveiled for the first time. They can serve as references for enterprises to acquire an understanding of future customs policies and can also provide sustained policy support for enterprises to adjust their operations.

### **MOF issued Notice on Tariff Adjustment Plan 2016**

The Ministry of Finance (MOF) recently issued the "Notice on Tariff Adjustment Plan 2016" (Shui Wei Hui [2015] No. 23), and decided to adjust some of the import and export tariffs from 1 January 2016. The tariff reduction applies to the following products: advanced equipment urgently needed by China, key components and energy raw materials; some of the daily consumer goods; some of the environmental products, and products under the jurisdiction of each FTA. In addition, there are some adjustments to the H.S code system. Export and import enterprises can perform assessment based on the plan in due course, and take appropriate measures.

### **R&D Super Deduction Regulation Update**

The Ministry of Finance, the State Administration of Taxation, and Ministry of Science and Technology issued an important Notice on Policy Improvement of Research and Development Expenses Super Deduction, Cai Shui [2015] No. 119.

Cai Shui [2015] No.119 is the most important regulatory change to the R&D Super Deduction in years and it replaces Guo Shui Fa [2008] No. 116 and Cai Shui [2013] No. 70. It applies from 1 January 2016.

Key enhancements

- Retrospective 3 year claims: Companies will be able to deduct previously unclaimed R&D expenses for the preceding 3 year period. At this stage, the regulations are unclear as to how the retrospective claims will operate in practice.
- The encouraged R&D technical ‘categories’ specified in the original policy will no longer apply. This means that companies will need to satisfy the definition of R&D activities but will no longer need to match the activity to one of the categories.
- Companies can now use a set of auxiliary or supplementary accounts to capture eligible R&D expenses, rather than capture all eligible R&D expenses in one special account in the company’s existing accounting system. This clarifies the interpretation of the regulations and simplifies the account keeping requirements, and accords with global best practice.
- All R&D expenses shall be eligible for the R&D super deduction, unless specifically listed as ineligible. The scope of eligible R&D activities and R&D expenditures will therefore expand. Specifically listed additional eligible items include “other related costs” such as: expert consulting fees, high-and-new technology R&D insurance fees, R&D output related fees (including information retrieval, analysing, discussion, evaluation, assessment, checking and acceptance), IP right related fees (including application, registration and agent), travelling fees, and meeting fees. However such costs are capped at 10% of total eligible R&D expenses and the precise nature of the 10% cap will need to be clarified.

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