财政部 税务总局 海关总署
关于深化增值税改革有关政策的公告

财政部 税务总局 海关总署公告2019年第39号

为贯彻落实党中央、国务院决策部署，推进增值税实质性减税，现将2019年增值税改革有关事项公告如下：

一、增值税一般纳税人（以下称纳税人）发生增值税应税销售行为或者进口货物，原适用16%税率的，税率调整为13%；原适用10%税率的，税率调整为9%。

二、纳税人购进农产品，原适用10%扣除率的，扣除率调整为9%。纳税人购进用于生产或者委托加工13%税率货物的农产品，按照10%的扣除率计算进项税额。

三、原适用16%税率且出口退税率为16%的出口货物劳务，出口退税率调整为13%；原适用10%税率且出口退税率为10%的出口货物、跨境应税行为，出口退税率调整为9%。

2019年6月30日前（含2019年4月1日前），纳税人出口前款所涉货物劳务、发生前款所涉跨境应税行为，适用增值税免退税办法的，购进时已按调整前税率征收增值税的，执行调整前的出口退税率，购进时已按调整后税率征收增值税的，执行调整后的出口退税率；适用增值税免抵退税办法的，执行调整前的出口退税率，在计算免抵退税时，适用税率低于出口退税率的，适用税率与出口退税率之差视为零参与免抵退税计算。

出口退税率的执行时间及出口货物劳务、发生跨境应税行为的时间，按照以下规定执行：报关出口的货物劳务（保税区及经保税区出口除外），以海关出口报关单上注明的出口日期为准；非报关出口的货物劳务、跨境应税行为，以出口发票或普通发票的开具时间为准；保税区及经保税区出口的货物，以货物离境时海关出具的出境货物备案清单上注明的出口日期为准。

四、适用13%税率的境外旅客购物离境退税物品，退税率为11%；适用9%税率的境外旅客购物离境退税物品，退税率为8%。

2019年6月30日前，按调整前税率征收增值税的，执行调整前的退税率；按调整后税率征收增值税的，执行调整后的退税率。

退税率的执行时间，以退税物品增值税普通发票的开具日期为准。

五、自2019年4月1日起，《营业税改征增值税试点有关事项的规定》（财税〔2016〕36号印发）第一条第（四）项第1点、第二条第（一）项第1点停止执行，纳税人取得不动产或者不动产在建工程的进项税额不再分2年抵扣。此前按照上述规定尚未抵扣完毕的待抵扣进项税额，可自2019年4月税款所属期起从销项税额中抵扣。

六、纳税人购进国内旅客运输服务，其进项税额允许从销项税额中抵扣。

（一）纳税人未取得增值税专用发票的，暂按照以下规定确定进项税额：

1.取得增值税电子普通发票的，为发票上注明的税额；

2.取得注明旅客身份信息的航空运输电子客票行程单的，为按照下列公式计算进项税额：

航空旅客运输进项税额=（票价+燃油附加费）÷（1+9%）×9%

3.取得注明旅客身份信息的铁路车票的，为按照下列公式计算的进项税额：

铁路旅客运输进项税额=票面金额÷（1+9%）×9%

4.取得注明旅客身份信息的公路、水路等其他客票的，按照下列公式计算进项税额：

公路、水路等其他旅客运输进项税额=票面金额÷（1+3%）×3%

（二）《营业税改征增值税试点实施办法》（财税〔2016〕36号印发）第二十七条第（六）项和《营业税改征增值税试点有关事项的规定》（财税〔2016〕36号印发）第二条第（一）项第5点中“购进的旅客运输服务、贷款服务、餐饮服务、居民日常服务和娱乐服务”修改为“购进的贷款服务、餐饮服务、居民日常服务和娱乐服务”。

七、自2019年4月1日至2021年12月31日，允许生产、生活性服务业纳税人按照当期可抵扣进项税额加计10%，抵减应纳税额（以下称加计抵减政策）。

（一）本公告所称生产、生活性服务业纳税人，是指提供邮政服务、电信服务、现代服务、生活服务（以下称四项服务）取得的销售额占全部销售额的比重超过50%的纳税人。四项服务的具体范围按照《销售服务、无形资产、不动产注释》（财税〔2016〕36号印发）执行。

2019年3月31日前设立的纳税人，自2018年4月至2019年3月期间的销售额(经营期不满12个月的，按照实际经营期的销售额)符合上述规定条件的，自2019年4月1日起适用加计抵减政策。

2019年4月1日后设立的纳税人，自设立之日起3个月的销售额符合上述规定条件的，自登记为一般纳税人之日起适用加计抵减政策。

纳税人确定适用加计抵减政策后，当年内不再调整，以后年度是否适用，根据上年度销售额计算确定。

纳税人可计提但未计提的加计抵减额，可在确定适用加计抵减政策当期一并计提。

（二）纳税人应按照当期可抵扣进项税额的10%计提当期加计抵减额。按照现行规定不得从销项税额中抵扣的进项税额，不得计提加计抵减额；已计提加计抵减额的进项税额，按规定作进项税额转出的，应在进项税额转出当期，相应调减加计抵减额。计算公式如下：

当期计提加计抵减额=当期可抵扣进项税额×10%

当期可抵减加计抵减额=上期末加计抵减额余额+当期计提加计抵减额-当期调减加计抵减额

（三）纳税人应按照现行规定计算一般计税方法下的应纳税额（以下称抵减前的应纳税额）后，区分以下情形加计抵减：

1.抵减前的应纳税额等于零的，当期可抵减加计抵减额全部结转下期抵减；

2.抵减前的应纳税额大于零，且大于当期可抵减加计抵减额的，当期可抵减加计抵减额全额从抵减前的应纳税额中抵减；

3.抵减前的应纳税额大于零，且小于或等于当期可抵减加计抵减额的，以当期可抵减加计抵减额抵减应纳税额至零。未抵减完的当期可抵减加计抵减额，结转下期继续抵减。

（四）纳税人出口货物劳务、发生跨境应税行为不适用加计抵减政策，其对应的进项税额不得计提加计抵减额。

纳税人兼营出口货物劳务、发生跨境应税行为且无法划分不得计提加计抵减额的进项税额，按照以下公式计算：

不得计提加计抵减额的进项税额＝当期无法划分的全部进项税额×当期出口货物劳务和发生跨境应税行为的销售额÷当期全部销售额

（五）纳税人应单独核算加计抵减额的计提、抵减、调减、结余等变动情况。骗取适用加计抵减政策或虚增加计抵减额的，按照《中华人民共和国税收征收管理法》等有关规定处理。

（六）加计抵减政策执行到期后，纳税人不再计提加计抵减额，结余的加计抵减额停止抵减。

八、自2019年4月1日起，试行增值税期末留抵税额退税制度。

（一）同时符合以下条件的纳税人，可以向主管税务机关申请退还增量留抵税额：

1.自2019年4月税款所属期起，连续六个月（按季纳税的，连续两个季度）增量留抵税额均大于零，且第六个月增量留抵税额不低于50万元；

2.纳税信用等级为A级或者B级；

3.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的；

4.申请退税前36个月未因偷税被税务机关处罚两次及以上的；

5.自2019年4月1日起未享受即征即退、先征后返（退）政策的。

（二）本公告所称增量留抵税额，是指与2019年3月底相比新增加的期末留抵税额。

（三）纳税人当期允许退还的增量留抵税额，按照以下公式计算：

允许退还的增量留抵税额=增量留抵税额×进项构成比例×60%

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。

（四）纳税人应在增值税纳税申报期内，向主管税务机关申请退还留抵税额。

（五）纳税人出口货物劳务、发生跨境应税行为，适用免抵退税办法的，办理免抵退税后，仍符合本公告规定条件的，可以申请退还留抵税额；适用免退税办法的，相关进项税额不得用于退还留抵税额。

（六）纳税人取得退还的留抵税额后，应相应调减当期留抵税额。按照本条规定再次满足退税条件的，可以继续向主管税务机关申请退还留抵税额，但本条第（一）项第1点规定的连续期间，不得重复计算。

（七）以虚增进项、虚假申报或其他欺骗手段，骗取留抵退税款的，由税务机关追缴其骗取的退税款，并按照《中华人民共和国税收征收管理法》等有关规定处理。

（八）退还的增量留抵税额中央、地方分担机制另行通知。

九、本公告自2019年4月1日起执行。

特此公告。

财政部　税务总局　海关总署

2019年3月20日

相关链接

- 关于《内地和香港特别行政区关于对所得避免双重征税和防止偷漏税的安排》第五议定书生效执行的公告
- 关于《中华人民共和国政府和新西兰政府对所得消除双重征税和防止逃避税的协定》及议定书生效执行的公告
- 关于修订部分个人所得税申报表的公告

General Administration of Customs, General Administration of Taxation, Ministry of Finance

Announcement on Related Policies for Deepening VAT Reform

No. 39 of 2019

In order to implement the decision-making and deployment of the Party Central Committee and the State Council and promote the substantial reduction of value-added tax, the relevant matters of VAT reform in 2019 are announced as follows:

1. Where a taxpayer engages in a taxable sales activity for the value-added tax (VAT) purpose or imports goods, the previous applicable 16-percent and 10-percent tax rates are adjusted to be 13 percent and 9 percent respectively.

2. If the taxpayer purchases agricultural products, the original 10% deduction rate shall be adjusted to 9%. Taxpayers who purchase agricultural products used for the production or commissioning of 13% tax rate goods will calculate the input tax amount at a 10% deduction rate.

3. The original 16% tax rate and export tax rebate rate of 16% for export goods and services, the export tax rebate rate is adjusted to 13%; the original 10% tax rate and export tax rebate rate of 10% for export goods, cross-border taxable behavior, export The tax rebate rate was adjusted to 9%.

Before June 30, 2019 (including before April 1, 2019), if the taxpayer exports goods and services involved in the preceding paragraph and cross-border taxable acts involving the preceding paragraph, the VAT exemption method is applied. If the pre-adjusted tax rate is levied on VAT, the pre-adjusted export tax rebate rate will be implemented. If the VAT has been levied at the adjusted tax rate at the time of purchase, the adjusted export tax rebate rate will be implemented; if the VAT credit rebate method is applied, before the adjustment For the export tax rebate rate, if the applicable tax rate is lower than the export tax rebate rate when calculating the tax rebate, the difference between the applicable tax rate and the export tax rebate rate is regarded as zero participation in the calculation of the tax rebate.

The execution time of the export tax rebate rate and the time of exporting goods and services and cross-border taxable acts shall be implemented in accordance with the following provisions: customs declaration of goods and services (except for bonded areas and exports through bonded areas), with the export date indicated on the customs export declaration form Subject to non-declared export of goods and services, cross-border taxable behavior, the export invoice or ordinary invoice is subject to the time; the bonded area and the goods exported through the bonded area, according to the export goods issued by the customs when the goods leave the list on the record The stated export date shall prevail.

4. Overseas passengers who apply the 13% tax rate for shopping tax-deductible items will have a refund rate of 11%; those who apply a 9% tax rate for overseas tax-deductible items will have a tax refund rate of 8%.

Before June 30, 2019, if VAT is levied at the pre-adjusted tax rate, the pre-adjusted tax refund rate will be implemented; if VAT is levied at the adjusted tax rate, the adjusted tax refund rate will be implemented.

The execution time of the tax refund rate shall be based on the date of issuance of the general VAT invoice for the tax refund items.

V. From April 1, 2019, "Provisions on the Matters Related to the Pilot Change of Business Tax to VAT" (Cai Shui [2016] No. 36), Article 1, Item 4 (1), Article 2 (1) The implementation of point 1 of the item is suspended, and the input tax amount for taxpayers acquiring real estate or projects under construction of real estate is no longer deducted in 2 years. The input tax to be deducted which has not yet been deducted in accordance with the above provisions can be deducted from the output tax from the tax period in April 2019.

6. For taxpayers purchasing domestic passenger transportation services, their input tax is allowed to be deducted from the output tax.

(1) If the taxpayer fails to obtain a special VAT invoice, the input tax amount shall be determined temporarily in accordance with the following provisions:

1. If the VAT electronic general invoice is obtained, it shall be the tax amount indicated on the invoice;

2. If the itinerary of the air transport electronic ticket with passenger identification information is obtained, the input tax shall be calculated according to the following formula:

Air passenger transportation input tax = (fare + fuel surcharge) ÷ (1 + 9%) × 9%

3. If the railway ticket with passenger identification information is obtained, it is the input tax calculated according to the following formula:

Railway passenger transport input tax = face value ÷ (1 + 9%) × 9%

4. To obtain other tickets for highways, waterways and other passengers that indicate passenger identification information, calculate the input tax according to the following formula:

Taxes for other passenger transportation such as roads, waterways, etc. = face value ÷ (1 + 3%) × 3%

(II) "Implementation Measures for the Pilot Change of Business Tax to Value Added Tax" (Caishui [2016] No. 36) Item 27 (6) and "Provisions on Pilot Items Related to Pilot Value Added Tax" (Caishui [2016] No. 36 issued) Article 2 (1) Item 5 "Purchased passenger transportation services, loan services, catering services, residents' daily services and entertainment services" was revised to "purchased loan services, catering services, residents Daily service and entertainment service ".

7. From April 1, 2019 to December 31, 2021, taxpayers in the production and living service industries are allowed to deduct 10% of the input tax deductible in the current period and deduct the taxable amount (hereinafter referred to as the additional deduction) policy).

(1) The taxpayers in the production and living service industries mentioned in this announcement refer to the provision of postal services, telecommunications services, modern services, and life services (hereinafter referred to as four services), the sales of which account for more than 50% of all sales Taxpayer. The specific scope of the four services is implemented in accordance with the "Notes on Sales Services, Intangible Assets, and Real Estate" (Caishui [2016] No. 36).

For taxpayers established before March 31, 2019, the sales from April 2018 to March 2019 (if the operating period is less than 12 months, the sales according to the actual operating period) meet the above requirements, since 2019 From April 1, 2014, the additional credit policy applies.

For taxpayers established after April 1, 2019, if the sales volume within 3 months from the date of establishment meets the above stipulated conditions, the additional deduction policy shall apply from the date of registration as a general taxpayer.

After the taxpayer determines that the additional credit policy is applied, it will no longer be adjusted within the current year. Whether it will be applicable in subsequent years will be calculated and determined based on the previous year's sales.

The taxpayer can accrue but not accrue the extra credit, can be accrued in the current period when the applicable extra credit policy is determined.

(2) The taxpayer shall accrue 10% of the input tax deductible in the current period and accrue the current additional deduction. According to the current regulations, the input tax that cannot be deducted from the output tax is not allowed to be accrued. If the input tax that has been accrued is transferred out according to the regulations, the input tax should be transferred to the input tax. In the current period, the corresponding deductions shall be adjusted accordingly. Calculated as follows:

Current accrual plus deduction amount = current tax deductible input tax amount × 10%

Deductible plus deductible deduction for the current period = the balance of the deductible deductible amount at the end of the previous period + current deduction plus deduction allowance-current deduction plus deduction allowance

(3) The taxpayer shall calculate the taxable amount under the general taxation method (hereinafter referred to as the taxable amount before deduction) in accordance with the current regulations, and distinguish the following cases for extra deduction:

1. If the tax payable before deduction is equal to zero, the current deductible plus deduction will be carried forward to the next deduction;

2. If the taxable amount before deduction is greater than zero, and is greater than the current deductible plus deduction, the full deductible deduction of the current period shall be deducted from the taxable amount before deduction;

3. If the taxable amount before deduction is greater than zero and less than or equal to the current deductible plus deduction, the deductible deduction from the current period shall be deducted to zero. The current deductible amount can be added to the deductible amount in the current period, and the deduction will be continued in the next period.

(4) The taxpayer's export of goods and services and cross-border taxable behaviors do not apply the additional credit policy, and the corresponding input tax amount shall not be accrued.

The taxpayer is also engaged in the export of goods and services, cross-border taxable behaviors, and the input tax amount that cannot be deducted from the accrued amount can be calculated according to the following formula:

Input tax with no additional deductions is allowed = total input tax that cannot be divided in the current period × sales of exported goods and services and cross-border taxable activities in the current period ÷ total sales in the current period

(5) The taxpayer shall separately account for changes in the accrual, deduction, reduction, balance, etc. of the additional deduction. For fraudulent application of the overweight deduction policy or false increase in the amount of deduction, the relevant provisions of the "People's Republic of China Tax Collection and Administration Law" and other relevant provisions shall be followed.

(6) After the implementation of the extra credit policy expires, the taxpayer will no longer accrue the extra credit, and the balance of the extra credit will cease to be credited.

8. Starting from April 1, 2019, a tax refund system for the end-of-period value-added tax deduction will be implemented.

(1) Taxpayers who meet the following conditions at the same time can apply to the competent tax authority for the refund of the incremental tax deduction:

1. Starting from the tax period in April 2019, the incremental tax deduction for consecutive six months (for quarterly tax payment, two consecutive quarters) is greater than zero, and the incremental tax deduction for the sixth month is not less than 500,000 yuan;

2. The tax credit rating is A or B;

3. 36 months before the application for tax refund, no fraudulent deduction for tax refund, export tax refund or false invoice of special value-added tax has been issued;

4. Those who have not been punished twice or more by tax authorities for tax evasion 36 months before applying for tax refund;

5. From April 1, 2019, those who have not enjoyed the policy of "requisition and retreat", "first requisition and then retreat (refund)"

(2) The incremental tax credits mentioned in this announcement refer to the newly increased ending tax credits compared to the end of March 2019.

(3) The incremental remaining tax credits allowed by the taxpayer to be refunded in the current period shall be calculated according to the following formula:

Allowable refund of incremental tax credit = incremental tax credit × input composition ratio × 60%

The proportion of the input items is the special VAT invoices (including the unified invoices for the sales of tax-controlled motor vehicles) that have been deducted during the period from April 2019 to the time before the tax rebate is applied, the customs special VAT payment form, and the tax deduction The value-added tax stated in the tax payment receipts accounted for the proportion of all input tax deducted during the same period.

(4) The taxpayer shall apply to the competent tax authority for refund of the remaining tax credit during the VAT tax declaration period.

(5) Taxpayers exporting goods and services, and cross-border taxable acts, if the tax relief method is applied, if the tax relief method is still met and the requirements of this announcement are still met, the tax refund amount can be applied for; the tax relief method is applicable. The relevant input tax amount shall not be used to refund the remaining tax credit.

(6) After obtaining the refunded tax credit, the taxpayer shall reduce the current tax credit accordingly. If the conditions for tax refund are met again in accordance with the provisions of this Article, the application for refund of the remaining tax credit may continue to be applied to the competent tax authority, but the continuous period specified in point (1) of this Article shall not be double-counted.

(7) Where fraudulent tax refunds, false declarations, or other deceptive means are used to defraud tax refunds, the tax authorities shall recover the fraudulent tax refunds and deal with them in accordance with the relevant regulations of the Tax Collection Administration Law of the People's Republic of China.

(8) The central and local sharing mechanism of the refunded incremental tax credit will be notified separately.

9. This announcement will be implemented from April 1, 2019.

Special announcement.

General Administration of Customs, General Administration of Taxation, Ministry of Finance

March 20, 2019

Related Links

- Announcement on the entry into force of the implementation of the fifth protocol of the "Mainland and Hong Kong Special Administrative Region Arrangements for the Avoidance of Double Taxation and Tax Evasion on Income"
- Announcement on the entry into force of the Agreement between the Government of the People ' s Republic of China and the Government of New Zealand on the Elimination of Double Taxation and Prevention of Tax Evasion and the Protocol
- Announcement on Amending Partial Personal Income Tax Return
- Announcement on Amending the "Declaration of Payment for Employment Security Payment of Disabled Persons"
- Announcement on the cancellation of VAT deduction certificate certification confirmation period and other issues on VAT collection and management