关于进一步完善研发费用税前加计扣除政策的公告（2023）

发文机关：	财政部, 国家税务总局	**Promulgated by:**	Ministry of Finance,State Administration of Taxation
发布日期：	2023. 03. 26	**Promulgation Date:**	2023.03.26
生效日期：	2023. 01. 01	**Effective Date:**	2023.01.01
时效性：	现行有效	**Validity Status:**	Effective
文号：	财政部 税务总局公告 2023 年第 7 号	**Document No.:**	Announcement [2023] No. 7 of the Ministry of Finance and the State Taxation Administration

关于进一步完善研发费用税前加计扣除政策的公告	**Announcement on Further Improvements to Policies for Weighted Pre-tax Deduction of R&D Expenses**
财政部 税务总局公告 2023 年第 7 号	Announcement [2023] No. 7 of the Ministry of Finance and the State Taxation Administration
为进一步激励企业加大研发投入，更好地支持科技创新，现就企业研发费用税前加计扣除政策有关问题公告如下：	For the purposes of further incentivizing enterprises to increase investment in R & D ("R & D") and better supporting technological innovation, announcement is hereby made on issues relating to policies for weighted pre-tax deduction of R & D expenses of enterprises as follows:
一、企业开展研发活动中实际发生的研发费用，未形成无形资产计入当期损益的，在按规定据实扣除的基础上，自 2023 年 1 月 1 日起，再按照实际发生额的 100%在税前加计扣除；形成无形资产的，自 2023 年 1 月 1 日起，按照无形资产成本的 200%在税前摊销。	I . For the R & D expenses actually incurred by an enterprise in carrying out R & D activities, which have not formed intangible assets and have not been included in the current profits and losses, on the basis of actual deduction pursuant to the provisions, 100% of the actually incurred amount are allowed for weighted pre-tax deduction as from January 1, 2023; where intangible assets are formed, pre-tax amortisation based on 200% of the costs of the intangible assets are allowed as from January 1, 2023.

二 、企业享受研发费用加计扣除政策的其他政策口径和管理要求，按照《财政部 国家税务总局 科技部关于完善研究开发费用税前加计扣除政策的通知》（财税〔2015〕119 号）、《财政部 税务总局 科技部关于企业委托境外研究开发费用税前加计扣除有关政策问题的通知》（财税〔2018〕64 号）等文件相关规定执行。	Ⅱ. Other policy criteria and administrative requirements for enterprises to be entitled to the policies for weighted pre-tax deduction of R & D expenses shall be subject to the relevant provisions of the Notice of the Ministry of Finance, the State Taxation Administration and the Ministry of Science and Technology on Improvements to the Policies on Weighted Pre-tax Deduction of R & D Expenses (Cai Shui [2015] No. 119), the Notice of the Ministry of Finance, the State Taxation Administration and the Ministry of Science and Technology on Issues Relating to Policies on Weighted Pre-tax Deduction of Expenses for Overseas R & D Entrusted by Enterprises (Cai Shui [2018] No. 64) etc.
三 、本公告自 2023 年 1 月 1 日起执行，《财政部 税务总局关于进一步完善研发费用税前加计扣除政策的公告》（财政部 税务总局公告 2021 年第 13 号）、《财政部 税务总局 科技部关于进一步提高科技型中小企业研发费用税前加计扣除比例的公告》（财政部 税务总局 科技部公告 2022 年第 16 号）、《财政部 税务总局 科技部关于加大支持科技创新税前扣除力度的公告》（财政部 税务总局 科技部公告 2022 年第 28 号）同时废止。	Ⅲ. This Announcement shall come into force on January 1, 2023, repealing simultaneously the Announcement of the Ministry of Finance and the State Taxation Administration on Further Improvements to the Policies for Weighted Pre-tax Deduction of R & D Expenses (Announcement [2021] No. 13 of the Ministry of Finance and the State Taxation Administration), the Announcement of the Ministry of Finance, the State Taxation Administration and the Ministry of Science and Technology on Further Increasing the Proportion of Weighted Pre-tax Deduction of R&D Expenses of Small- and Medium-sized Technology-based Firms (Announcement [2022] No. 16 of the Ministry of Finance, the State Taxation Administration and the Ministry of Science and Technology) and the Announcement of the Ministry of Finance, the State Taxation Administration and the Ministry of Science and Technology on Stepping up Pre-tax Deductions in Support of Technological Innovation (Announcement [2022] No. 28 of the Ministry of Finance, the State Taxation Administration and the Ministry of Science and Technology). Ministry of Finance

特此公告。

财政部 税务总局

2023 年 3 月 26 日

State Taxation Administration

March 26, 2023

扫一扫，手机阅读更方便