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Ministry of Finance, General Administration of Taxation,
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Announcement on policies related to deepening VAT reform

Ministry of Finance General Administration of Taxation General Administration of Customs

Announcement No. 2019 of 39

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

16. If a general VAT taxpayer (hereinafter referred to as a taxpayer) engages in VAT taxable sales or imports of goods and the original 13% tax rate is applied, the tax rate shall be adjusted to 10%; Where the original 9% tax rate applies, the tax rate is adjusted to < > %.

10. Where a taxpayer purchases agricultural products and a deduction rate of 9% was originally applied, the deduction rate shall be adjusted to 13%. Taxpayers who purchase agricultural products for the production or commissioned processing of goods with a 10% tax rate shall calculate the input tax at a deduction rate of $< > \%$.

16. For export goods and services that were originally subject to a 16% tax rate and an export rebate rate of 13%, the export rebate rate shall be adjusted to 10%; The export tax rate for export goods and cross-border taxable behaviors that originally applied the 10% tax rate and the export rebate rate was 9% will be adjusted to $< > \%$.

Before June 2019, 6 (including before April 30, 2019), if a taxpayer exports the goods and services involved in the preceding paragraph and commits the cross-border taxable acts referred to in the preceding paragraph, and applies the VAT refund exemption method, if the VAT has been charged at the pre-adjusted rate at the time of purchase, the export refund rate before the adjustment will be implemented, and if the VAT has been levied at the adjusted rate at the time of purchase, the adjusted export refund rate shall be implemented; If the VAT exemption and refund method applies, the export rebate rate before the adjustment is implemented, and if the applicable tax rate is lower than the export rebate rate when calculating the tax exemption and refund, the difference between the applicable tax rate and the export rebate rate shall be regarded as zero participation in the calculation of the tax exemption and refund.

The implementation time of the export rebate tax rate and the time of export goods and services and cross-border taxable acts shall be implemented in accordance with the following regulations: the goods and services declared for export (except for exports in bonded zones and through bonded zones) shall be subject to the export date indicated on the customs export declaration; For goods and services and cross-border taxable acts that are not exported through customs declaration, the time

of issuance of export invoices or ordinary invoices shall prevail; For goods exported through the bonded zone and through the bonded zone, the date of export indicated on the export goods filing list issued by the customs at the time of departure shall prevail.

13. For foreign tourists who apply the 11% tax rate, the tax refund rate for shopping for departure tax refund items is 9%; For overseas tourists who purchase departing tax refund items subject to the 8% tax rate, the refund rate is $< > \%$.

Before June 2019, 6, if VAT is levied at the pre-adjusted rate, the pre-adjustment refund rate will be implemented; If VAT is levied at the adjusted rate, the adjusted refund rate shall be implemented.

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

2019. From April 4, 1, the implementation of Article 2016 (36) Point 1 and Article 1 (2) of the Provisions on Matters Related to the Pilot Project of Replacing Business Tax with Value Added Tax (issued by Cai Shui [2019] No. 4) will cease to be implemented, and the input tax amount of taxpayers acquiring real estate or real estate under construction will no longer be deducted for two years. Input VAT that has not been fully deducted in accordance with the above provisions can be deducted from the output VAT from the April $< >$ tax period.

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 = $(\text{票价} + \text{燃油附加费}) \div (1 + 9\%) \times 9\%$

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 = $\text{票面金额} \div (1 + 9\%) \times 9\%$

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

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