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Home

Overview of the General Directorate

Information Disclosure

Press releases

Policies and regulations

Tax services

Interactive communication

Featured column

Announcement of the State Administration of Taxation of the Ministry of Finance on further improving the pre-tax super-deduction policy for R&D expenses

Ministry of Finance State Administration of Taxation Announcement No. 2023 of 7

The full text is valid Date of writing: 2023-3-26

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In order to further encourage enterprises to increase investment in R&D and better support scientific and technological innovation, the following announcement is made on issues related to the pre-tax super-deduction policy for enterprises' R&D expenses:

2023. If the actual R&D expenses incurred by an enterprise in carrying out R&D activities are not included in the profit or loss of the current period as intangible assets, on the basis of the actual deduction according to the regulations, from January 1, 1, 100% of the actual amount incurred will be deducted before tax; Intangible assets are amortized before tax at 2023% of the cost of intangible assets from January 1, 1.

2015. Other policy standards and management requirements for enterprises to enjoy the super-deduction policy for R&D expenses shall be implemented in accordance with the relevant provisions of the Notice of the Ministry of Finance and the State Administration of Taxation and the Ministry of Science and Technology on Improving the Pre-tax Super-deduction Policy for R&D Expenses (Cai Shui [119] No. 2018) and the Notice of the Ministry of Science and Technology of the State Administration of Taxation of the Ministry of Finance on Policy Issues Related to the Pre-tax Super-deduction of Overseas R&D Expenses Entrusted by Enterprises (Cai Shui [64] No. <>) and other documents.

2023. This announcement will be implemented from January 1, 1, including the Announcement of the State Administration of Taxation of the Ministry of Finance on Further Improving the Pre-tax Super Deduction Policy for R&D Expenses (Announcement No. 2021 of 13 of the State Administration of Taxation of the Ministry of Finance), the Announcement of the Ministry of Science and Technology of the State Administration of Taxation of the Ministry of Finance on Further Increasing the Pre-tax Super Deduction Ratio of R&D Expenses of Science and Technology SMEs (Announcement No. 2022 of 16 of the Ministry of Finance, the State Administration of Taxation, and the Ministry of Science and Technology of the Ministry of Finance) (Ministry of Finance, State Administration of Taxation, Ministry of Science and Technology Announcement No. 2022 of 28) is abolished at the same time.

This is hereby announced.

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