

**Announcement of the Ministry of Finance and the State Taxation Administration on Further Improving the Policies Regarding Weighted Pre-tax Deduction of Research and Development Expenses (2023)**

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Announcement of the Ministry of Finance and the State  
Taxation Administration on Further Improving the Policies  
Regarding Weighted Pre-tax Deduction of Research and  
Development Expenses

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

(Announcement No. 7 [2023] of the Ministry of Finance  
and the State Taxation Administration)

(财政部、税务总局公告2023年第7号)

For the purposes of further encouraging enterprises to  
increase their investments in research and development  
and better supporting scientific and technological  
innovation, the issues concerning the policies regarding  
weighted pre-tax deduction of research and development  
("R&D") expenses of enterprises are hereby announced as  
follows:

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：

I. With respect to the R&D expenses incurred by an enterprise when it conducts any R&D activity, an extra 100% of the amount of R&D expenses actually incurred shall be deducted before tax payment, in addition to the deduction of actual expenses as prescribed, as of January 1, 2023, provided that the said expenses are not converted into intangible assets and included in the current profits and losses. If the said expenses have been converted into intangible assets, such expenses may be amortized at the rate of 200% of the costs of the intangible assets before tax payment as of January 1, 2023.

II. Other policy standards and management requirements for enterprises to enjoy the policies regarding weighted pre-tax deduction of R&D expenses shall be governed by the relevant provisions of the [Notice by the Ministry of Finance, the State Taxation Administration and the Ministry of Science and Technology of Improving the Policies Regarding the Weighted Pre-tax Deduction of Research and Development Expenses](#) (No. 119 [2015], MOF), the [Notice by the Ministry of Finance, the State Taxation Administration and the Ministry of Science and Technology of Issues Concerning the Relevant Policies Regarding the Weighted Pre-tax Deduction of the Entrusted Overseas Research and Development Expenses of Enterprises](#) (No. 64 [2018], MOF) and other documents.

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。

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。

III. This Announcement shall come into force on January 1, 2023, upon which the Announcement of the Ministry of Finance and the State Taxation Administration on Further Improving the Policies Regarding the Weighted Pre-tax Deduction of Research and Development Expenses (Announcement No. 13 [2021], MOF and STA), the Announcement of the Ministry of Finance, the State Taxation Administration and the Ministry of Science and Technology on Further Raising the Proportion of the Weighted Pre-tax Deduction of Research and Development Expenses of Small and Medium-Sized Scientific and Technological Enterprises (Announcement No. 16 [2022], MOF, STA and 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 Increasing Pre-tax Deductions in Support of Scientific and Technological Innovation (Announcement No. 28 [2022], MOF, STA and Ministry of Science and Technology) shall be repealed.

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。

特此公告。

Ministry of Finance

财政部

State Taxation Administration

税务总局

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