

**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**

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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] of the Ministry of Finance, the State Taxation Administration, and the Ministry of Science and Technology) (财政部、税务总局、科技部公告2022年第28号)

For the purposes of supporting the innovative development of high-tech enterprises and promoting the improvement of equipment and upgrading of technology of enterprises, the relevant pre-tax deduction policies for enterprise income tax purposes are hereby announced as follows:

为支持高新技术企业创新发展，促进企业设备更新和技术升级，现就有关企业所得税税前扣除政策公告如下：

I. Equipment and instruments purchased by high-tech enterprises from October 1, 2022 to December 31, 2022 may qualify for a full deduction in a lump sum for the year in the calculation of taxable income and for a 100% pre-tax additional deduction.

This policy is applicable to all enterprises with high-tech enterprise qualifications for the fourth quarter of 2022. When the enterprise chooses to invoke this policy, the balance of deductions for the current year, if any, may be carried forward to subsequent years and governed in accordance with the current relevant provisions.

For the purposes of the foregoing, equipment and instruments refer to fixed assets other than properties and buildings; the conditions and measures for the administration of high-tech enterprises specified in the Notice by the Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation of Revising and Issuing the Measures for the Administration of the Certification of High-tech Enterprises (No. 32 [2016], Ministry of Science and Technology) shall apply.

The tax collection and administration matters concerning enterprises' eligibility for claiming the application this policy shall be governed by the current collection and administration provisions.

II. For enterprises to which the pre-tax additional deduction rate of 75% of research and development expenses applies, the pre-tax additional deduction rate shall be increased to 100% for the period from October 1, 2022 to December 31, 2022.

一、高新技术企业在2022年10月1日至2022年12月31日期间新购置的设备、器具，允许当年一次性全额在计算应纳税所得额时扣除，并允许在税前实行100%加计扣除。

凡在2022年第四季度内具有高新技术企业资格的企业，均可适用该项政策。企业选择适用该项政策当年不足扣除的，可结转至以后年度按现行有关规定执行。

上述所称设备、器具是指除房屋、建筑物以外的固定资产；所称高新技术企业的条件和管理办法按照《科技部 财政部 [国家税务总局关于修订印发〈高新技术企业认定管理办法〉的通知](#)》（国科发火〔2016〕32号）执行。

企业享受该项政策的税收征管事项按现行征管规定执行。

二、现行适用研发费用税前加计扣除比例75%的企业，在2022年10月1日至2022年12月31日期间，税前加计扣除比例提高至100%。

When an enterprise claims a preferential additional deduction of research and development expenses in the final settlement and payment of enterprise income tax for the year of 2022, the research and development expenses for the fourth quarter may be calculated, at the enterprise's option, according to the actual amount incurred, or the research and development expenses actually incurred for the whole year times the number of operating months after October 1, 2022 as a percentage of its actual operating months in 2022.

The policy standards and administration related to enterprises' eligibility for claiming the application of the policy on pre-tax additional deduction of research and development expenses shall be governed by the relevant provisions of the [Notice by the Ministry of Finance, the State Administration of Taxation, and the Ministry of Science and Technology of Improving the Policies on Pre-tax Additional Deduction of Research and Development Expenses](#) (No. 119 [2015], Ministry of Finance), the [Notice by the Ministry of Finance, the State Administration of Taxation, and the Ministry of Science and Technology Regarding Issues Concerning Policies on Pre-tax Additional Deduction of the Overseas Commissioned Research and Development Expenses of Enterprises](#) (No. 64[2018]), and other relevant documents.

企业在2022年度企业所得税汇算清缴计算享受研发费用加计扣除优惠时，四季度研发费用可由企业自行选择按实际发生数计算，或者按全年实际发生的研发费用乘以2022年10月1日后的经营月份数占其2022年度实际经营月份数的比例计算。

企业享受研发费用税前加计扣除政策的相关政策口径和管理，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。

特此公告。

Ministry of Finance

财政部

State Taxation Administration

税务总局

Ministry of Science and Technology

科技部

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