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## Notice of the Ministry of Finance, the State Administration of Taxation and the Ministry of Science and Technology on Improving the Policy of Tax-free Additional Deduction for Research and Development Expenses

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Finance and Taxation [2015] No. 119

To the Departments of Finance (Bureaus), State Taxation Bureaus, Local Taxation Bureaus, and Science and Technology Departments (Bureaus) of all provinces, autonomous regions, municipalities directly under the Central Government, and cities with

independent planning status, and the Finance Bureau and Science and Technology Bureau of the Xinjiang Production and Construction Corps:

In accordance with the relevant provisions of the Enterprise Income Tax Law of the People's Republic of China and its implementing regulations, in order to further implement the spirit of the Several Opinions of the CPC Central Committee and the State Council on Deepening Institutional Reforms and Accelerating the Implementation of the Innovation-Driven Development Strategy, better encourage enterprises to carry out research and development activities (hereinafter referred to as R&D activities) and standardize the implementation of the preferential policy of additional deduction for enterprise research and development expenses (hereinafter referred to as R&D expenses), hereby notify the relevant issues on the additional deduction of enterprise R&D expenses before tax as follows:

### **1. Scope of R&D activities and expenses.**

The R&D activities referred to in this notice refer to systematic activities with clear goals that enterprises carry out continuously to acquire new scientific and technological knowledge, creatively apply new scientific and technological knowledge, or substantially improve technology, products (services), and processes.

(I) Research and development expenses that are allowed to be additionally deducted.

If the R&D expenses actually incurred by an enterprise in carrying out R&D activities are not included in the current profit and loss as intangible assets, they shall be deducted from the taxable income of the current year at 50% of the actual amount incurred in the current year on the basis of actual deduction in accordance with regulations; if intangible assets are formed, they shall be amortized before tax at 150% of the cost of the intangible assets. The specific scope of R&D expenses includes:

#### 1. Personnel labor costs.

Wages and salaries, basic pension insurance premiums, basic medical insurance premiums, unemployment insurance premiums, work-related injury insurance premiums, maternity insurance premiums and housing provident funds of personnel directly engaged in R&D activities, as well as the labor costs of external R&D personnel.

#### 2. Direct investment costs.

(1) Costs of materials, fuel and power directly consumed in R&D activities.

(2) Costs of developing and manufacturing molds and process equipment used for intermediate tests and product trials, costs of purchasing samples, prototypes and general testing methods that do not constitute fixed assets, and costs of inspecting trial products.

(3) Expenses for operation, maintenance, adjustment, inspection, and repair of instruments and equipment used in research and development activities, as well as rental fees for instruments and equipment used in research and development activities leased through operating leases.

3. Depreciation expenses.

Depreciation of instruments and equipment used in research and development activities.

4. Amortization of intangible assets.

Amortization of software, patents, and non-patented technologies (including licenses, proprietary technologies, designs, and calculation methods) used in research and development activities.

5. New product design fees, new process procedure formulation fees, clinical trial fees for new drug development, and on-site testing fees for exploration and development technologies.

6. Other related expenses.

Other expenses directly related to R&D activities, such as technical books and materials, materials translation fees, expert consultation fees, high-tech R&D insurance premiums, R&D results search, analysis, review, demonstration, appraisal, evaluation, assessment, acceptance fees, intellectual property application fees, registration fees, agency fees, travel expenses, conference fees, etc. The total amount of this expense shall not exceed 10% of the total amount of R&D expenses that can be additionally deducted.

7. Other expenses stipulated by the Ministry of Finance and the State Administration of Taxation.

(II) The following activities are not subject to the pre-tax additional deduction policy.

1. Regular upgrade of enterprise products (services).

2. Direct application of a scientific research result, such as direct adoption of publicly available new processes, materials, devices, products, services or knowledge.
3. Technical support activities provided by enterprises to customers after commercialization.
4. Duplication or simple changes to existing products, services, technologies, materials or process flows.
5. Market research, efficiency survey or management research.
6. As part of industrial (service) process or routine quality control, testing and analysis, repair and maintenance.
7. Research in social sciences, arts or humanities.

## **II. Handling of Special Matters**

1. Expenses incurred by an enterprise when entrusting an external organization or individual to conduct R&D activities shall be included in the entrusting party's R&D expenses and calculated as additional deductions at 80% of the actual amount of expenses incurred. The entrusted party shall not make additional deductions. The actual amount of entrusted external R&D expenses shall be determined in accordance with the arm's length principle.

If the entrusting party and the trustee have an affiliated relationship, the trustee shall provide the entrusting party with detailed information on the expenditure of the R&D project.

Expenses incurred by enterprises for entrusting overseas institutions or individuals to carry out research and development activities shall not be included in the additional deduction.

2. For projects jointly developed by enterprises, each party shall calculate the additional deduction for the research and development expenses actually borne by it.

3. Based on the actual situation of production, operation and scientific and technological development, the enterprise group can reasonably determine the method of allocating R&D expenses for projects with high technical requirements, large investment amounts and the need for centralized R&D, in accordance with the principle of consistency between rights and obligations and matching between expense expenditure and profit sharing, and allocate the R&D expenses among the benefiting member enterprises, which shall then be calculated and deducted separately by the relevant member enterprises.

4. The relevant expenses incurred by enterprises in creative design activities to obtain innovative, creative and breakthrough products can be additionally deducted before tax in accordance with the provisions of this notice.

Creative design activities refer to multimedia software, animation and game software development, digital animation, game design and production; housing construction engineering design (green building evaluation standard is three stars), landscape engineering special design; industrial design, multimedia design, animation and derivative product design, model design, etc.

### **3. Accounting and Management**

1. Enterprises should account for R&D expenses in accordance with the requirements of the national financial accounting system; at the same time, they should set up auxiliary accounts for R&D expenses that are entitled to additional deductions according to R&D projects, and accurately collect and calculate the actual amount of various R&D expenses that can be additionally deducted in the current year. If an enterprise conducts multiple R&D activities in a tax year, it should collect the R&D expenses that can be additionally deducted according to different R&D projects.

2. Enterprises should account for R&D expenses and production and operation expenses separately, and accurately and reasonably classify various expenses. If the division is unclear, additional deductions shall not be implemented.

### **IV. Industries not eligible for the pre-tax additional deduction policy**

1. Tobacco manufacturing industry.

2. Accommodation and catering industry.

3. Wholesale and retail industry.

4. Real estate industry.

5. Leasing and business services.

6. Entertainment industry.

7. Other industries specified by the Ministry of Finance and the State Administration of Taxation.

The above industries shall be based on the "National Economic Industry Classification and Code (GB/4754-2011)" and will be updated accordingly.

## **V. Management matters and tax collection requirements**

1. This notice applies to resident enterprises that have sound accounting systems, implement audit-based collection, and can accurately collect R&D expenses.

2. If the actual amounts incurred for each item of R&D expenses of an enterprise are not accurately aggregated or the aggregate amount is not accurately calculated, the tax authorities have the right to make reasonable adjustments to its pre-tax deductions or additional deductions.

3. If the tax authorities have objections to the R&D projects that the enterprises enjoy the preferential tax deduction, they can ask the science and technology administrative departments at the prefecture level or above to issue appraisal opinions, and the science and technology departments should respond to the opinions in a timely manner. Enterprises that undertake scientific research projects at the provincial and ministerial level or above, as well as cross-year R&D projects that have been appraised in previous years, no longer need appraisal.

4. Enterprises that meet the conditions for additional deductions for R&D expenses stipulated in this notice but fail to enjoy the tax incentives in a timely manner after January 1, 2016 can enjoy the incentives retroactively and perform the filing procedures, with the maximum retroactive period being 3 years.

5. The tax authorities should strengthen the follow-up management of the preferential policy of additional deduction for R&D expenses, conduct regular audits, and the annual audit coverage shall not be less than 20%.

## **6. Execution time**

This notice shall be implemented from January 1, 2016. The Notice of the State Administration of Taxation on Issuing the Administrative Measures for Pre-tax Deduction of Enterprise Research and Development Expenses (Trial) (Guoshuifa [2008] No. 116) and the Notice of the Ministry of Finance and the State Administration of Taxation on Policy Issues Concerning Pre-tax Additional Deduction of Research and Development Expenses (Caishui [2013] No. 70) shall be repealed at the same time.

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# 国家税务总局北京市税务局

Beijing Municipal Tax Service, State Taxation Administration

北京 20°C



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## 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

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财税〔2015〕119号

各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局、地方税务局、科技厅（局），新疆生产建设兵团财务局、科技局：

根据《中华人民共和国企业所得税法》及其实施条例有关规定，为进一步贯彻落实《中共中央国务院关于深化体制机制改革加快实施创新驱动发展战略的若干意见》精神，更好地鼓励企业开展研究开发活动（以下简称研发活动）和规范企业研究开发费用（以下简称研发费用）加计扣除优惠政策执行，现就企业研发费用税前加计扣除有关问题通知如下：

### 一、研发活动及研发费用归集范围。

本通知所称研发活动，是指企业为获得科学与技术新知识，创造性运用科学技术新知识，或实质性改进技术、产品（服务）、工艺而持续进行的具有明确目标的系统性活动。

（一）允许加计扣除的研发费用。

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，按照本年度实际发生额的50%，从本年度应纳税所得额中扣除；形成无形资产的，按照无形资产成本的150%在税前摊销。研发费用的具体范围包括：

1.人员人工费用。

直接从事研发活动人员的工资薪金、基本养老保险费、基本医疗保险费、失业保险费、工伤保险费、生育保险费和住房公积金，以及外聘研发人员的劳务费用。

2.直接投入费用。

(1) 研发活动直接消耗的材料、燃料和动力费用。

(2) 用于中间试验和产品试制的模具、工艺装备开发及制造费，不构成固定资产的样品、样机及一般测试手段购置费，试制产品的检验费。

(3) 用于研发活动的仪器、设备的运行维护、调整、检验、维修等费用，以及通过经营租赁方式租入的用于研发活动的仪器、设备租赁费。

3.折旧费用。

用于研发活动的仪器、设备的折旧费。

4.无形资产摊销。

用于研发活动的软件、专利权、非专利技术（包括许可证、专有技术、设计和计算方法等）的摊销费用。

5.新产品设计费、新工艺规程制定费、新药研制的临床试验费、勘探开发技术的现场试验费。

6.其他相关费用。

与研发活动直接相关的其他费用，如技术图书资料费、资料翻译费、专家咨询费、高新科技研发保险费，研发成果的检索、分析、评议、论证、鉴定、评审、评估、验收费用，知识产权的申请费、注册费、代理费，差旅费、会议费等。此项费用总额不得超过可加计扣除研发费用总额的10%。

7.财政部和国家税务总局规定的其他费用。

(二) 下列活动不适用税前加计扣除政策。

1.企业产品（服务）的常规性升级。

2.对某项科研成果的直接应用，如直接采用公开的新工艺、材料、装置、产品、服务或知识等。

3.企业在商品化后为顾客提供的技术支持活动。

4.对现存产品、服务、技术、材料或工艺流程进行的重复或简单改变。

5.市场调查、效率调查或管理研究。

6.作为工业（服务）流程环节或常规的质量控制、测试分析、维修维护。

7.社会科学、艺术或人文学方面的研究。

## **二、特别事项的处理**

1.企业委托外部机构或个人进行研发活动所发生的费用，按照费用实际发生额的80%计入委托方研发费用并计算加计扣除，受托方不得再进行加计扣除。委托外部研究开发费用实际发生额应按照独立交易原则确定。

委托方与受托方存在关联关系的，受托方应向委托方提供研发项目费用支出明细情况。

企业委托境外机构或个人进行研发活动所发生的费用，不得加计扣除。

2.企业共同合作开发的项目，由合作各方就自身实际承担的研发费用分别计算加计扣除。

3.企业集团根据生产经营和科技开发的实际情况，对技术要求高、投资数额大，需要集中研发的项目，其实际发生的研发费用，可以按照权利和义务相一致、费用支出和收益分享相配比的原则，合理确定研发费用的分摊方法，在受益成员企业间进行分摊，由相关成员企业分别计算加计扣除。

4.企业为获得创新性、创意性、突破性的产品进行创意设计活动而发生的相关费用，可按照本通知规定进行税前加计扣除。

创意设计活动是指多媒体软件、动漫游戏软件开发，数字动漫、游戏设计制作；房屋建筑工程设计（绿色建筑评价标准为三星）、风景园林工程专项设计；工业设计、多媒体设计、动漫及衍生产品设计、模型设计等。

## **三、会计核算与管理**

1.企业应按照国家财务会计制度要求，对研发支出进行会计处理；同时，对享受加计扣除的研发费用按研发项目设置辅助账，准确归集核算当年可加计扣除的各项研发费用实际发生额。企业在一个纳税年度内进行多项研发活动的，应按照不同研发项目分别归集可加计扣除的研发费用。

2.企业应对研发费用和生产经营费用分别核算，准确、合理归集各项费用支出，对划分不清的，不得实行加计扣除。

#### **四、不适用税前加计扣除政策的行业**

- 1.烟草制造业。
- 2.住宿和餐饮业。
- 3.批发和零售业。
- 4.房地产业。
- 5.租赁和商务服务业。
- 6.娱乐业。
- 7.财政部和国家税务总局规定的其他行业。

上述行业以《国民经济行业分类与代码（GB/4754-2011）》为准，并随之更新。

#### **五、管理事项及征管要求**

- 1.本通知适用于会计核算健全、实行查账征收并能够准确归集研发费用的居民企业。
- 2.企业研发费用各项目的实际发生额归集不准确、汇总额计算不准确的，税务机关有权对其税前扣除额或加计扣除额进行合理调整。
- 3.税务机关对企业享受加计扣除优惠的研发项目有异议的，可以转请地市级（含）以上科技行政主管部门出具鉴定意见，科技部门应及时回复意见。企业承担省部级（含）以上科研项目的，以及以前年度已鉴定的跨年度研发项目，不再需要鉴定。
- 4.企业符合本通知规定的研发费用加计扣除条件而在2016年1月1日以后未及时调整享受该项税收优惠的，可以追溯享受并履行备案手续，追溯期限最长为3年。
- 5.税务部门应加强研发费用加计扣除优惠政策的后续管理，定期开展核查，年度核查面不得低于20%。

#### **六、执行时间**

本通知自2016年1月1日起执行。《国家税务总局关于印发〈企业研究开发费用税前扣除管理办法（试行）〉的通知》（国税发〔2008〕116号）和《财政部国家税务总局关于研究开发费用税前加计扣除有关政策问题的通知》（财税〔2013〕70号）同时废止。

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