



## 关于深化增值税改革有关政策的公告

## Announcement on Relevant Policies for Deepening Value-Added Tax Reform

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## Announcement on Relevant Policies for Deepening Value-Added Tax Reform

财政部、税务总局、海关总署公告2019年第39号

Announcement of the Ministry of Finance, the State Taxation Administration and the General Administration of Customs [2019] No.39

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为贯彻落实党中央、国务院决策部署，推进增值税实质性减税，现将2019年增值税改革有关事项公告如下：

In order to implement the decisions and plans made by the Central Committee of the Communist Party of China and the State Council and promote the substantial reduction of value-added tax (hereinafter referred to as "VAT"), matters concerning the VAT reform in 2019 are hereby announced as follows:

一、增值税一般纳税人（以下称纳税人）发生增值税应税销售行为或者进口货物，原适用16%税率的，税率调整为13%；原适用10%税率的，税率调整为9%。

Article 1 With respect to VAT taxable sales or imported goods of a VAT general taxpayer (hereinafter collectively referred to as "taxpayers" and individually as "taxpayer"), where the VAT rate of 16% applies currently, it shall be adjusted to 13%; the currently applicable VAT rate of 10% shall be adjusted to 9%.

二、纳税人购进农产品，原适用10%扣除率的，扣除率调整为9%。纳税人购进用于生产或者委托加工13%税率货物的农产品，按照10%的扣除率计算进项税额。

Article 2 With respect to agricultural products purchased by a taxpayer, where the deduction rate of 10% applies currently, it shall be adjusted to 9%; with respect to those purchased by a taxpayer for the production or consigned processing of goods subject to the VAT rate of 13%, the input VAT shall be calculated as per the deduction rate of 10%.

三、原适用16%税率且出口退税率为16%的出口货物劳务，出口退税率调整为13%；原适用10%税率且出口退税率为10%的出口货物、跨境应税行为，出口退税率调整为9%。

Article 3 With respect to goods and services for export to which the export VAT rebate rate of 16% and the VAT rate of 16% apply currently, the export VAT rebate rate shall be adjusted to 13%; with respect to goods for export, cross-border taxable transactions to which the export VAT rebate rate of 10% and the VAT rate of 10% apply currently, the export VAT rebate rate shall be adjusted to 9%.

2019年6月30日前（含2019年4月1日前），纳税人出口前款所涉货物劳务、发生前款所涉跨境应税行为，适用增值税免税办法的，购进时已按调整前税率征收增值税的，执行调整前的出口退税率，购进时已按调整后税率征收增值税的，执行调整后的出口退税率；适用增值税免抵退税办法的，执行调整前的出口退税率，在计算免抵退税时，适用税率低于出口退税率的，适用税率与出口退税率之差额为零参与免抵退税计算。

Prior to June 30, 2019 (including prior to April 1, 2019), where a taxpayer exports goods or services or carries out cross-border taxable transactions referred to in the preceding paragraph, to which the measures for VAT exemption and rebate apply, if the VAT has been levied thereon at the time of purchase as per the pre-adjustment rate, the pre-adjustment export VAT rebate rate shall apply, and if the VAT has been levied thereon at the time of purchase as per the adjusted rate, the adjusted export VAT rebate rate shall apply; where the measures for VAT exemption, offset and rebate apply, the pre-adjustment export VAT rebate rate shall apply; when calculating the VAT exemption, offset and rebate, if the applicable VAT rate is lower than the export VAT rebate rate, the difference between them shall be deemed to be zero and included in the calculation of VAT exemption, offset and rebate.

出口退税率的执行时间及出口货物劳务、发生跨境应税行为的时间，按照以下规定执行：报关出口的货物劳务（保税区及经保税区出口除外），以海关出口报关单上注明的出口日期为准；非报关出口的货物劳务、跨境应税行为，以出口发票或普通发票的开具时间为准；保税区及经保税区出口的货物，以货物离境时海关出具的出境货物备案清单上注明的出口日期为准。

The implementation time of export VAT rebate rate, the time of exporting goods and services, and that of carrying out cross-border taxable transactions shall be subject to the following provisions: with respect to goods and services exported upon a customs declaration (except those exported in or through bonded areas), the export date indicated on the customs declaration form for export shall apply; with respect to goods and services exported without a declaration and cross-border taxable transactions, the issuing time of export invoices or general invoices shall apply; with respect to goods exported in or through bonded areas, the export date indicated on the record list of exit goods issued by the Customs at the exit port shall apply.

四、适用13%税率的境外旅客购物离境退税物品，退税率为11%；适用9%税率的境外旅客购物离境退税物品，退

Article 4 With respect to departure-VAT-rebate goods purchased by overseas passengers subject to the VAT rate of 13%, the rebate rate of 11% shall apply; with respect to those subject to the VAT rate of 9%, the rebate rate of 8% shall

税率为8%。

2019年6月30日前，按调整前税率征收增值税的，执行调整前的退税率；按调整后税率征收增值税的，执行调整后的退税率。

退税率的执行时间，以退税物品增值税普通发票的开具日期为准。

五、自2019年4月1日起，《营业税改征增值税试点有关事项的规定》（财税[2016]36号印发）第一条第（四）项第1点、第二条第（一）项第1点停止执行，纳税人取得不动产或者不动产在建工程的进项税额不再分2年抵扣。此前按照上述规定尚未抵扣完毕的待抵扣进项税额，可自2019年4月税款所属期起从销项税额中抵扣。

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=（票价+燃油附加费）÷（1+9%）×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=票面金额÷（1+9%）×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

apply.

Prior to June 30, 2019, where the VAT is levied as per the pre-adjustment rate, the pre-adjustment VAT rebate rate shall apply; where it is levied as per adjusted rate, the adjusted VAT rebate rate shall apply.

The implementation time of VAT rebate rate shall be subject to the issuing date of general VAT invoices for the VAT-rebate goods.

Article 5 As of April 1, 2019, Item 1, Paragraph 4 of Article 1 and Item 1, Paragraph 1 of Article 2 of the Provisions on Matters Relating to the Pilot Program of Collecting Value-added Tax in Lieu of Business Tax (issued as Cai Shui [2016] No.36) shall be annulled, and the input VAT levied on a taxpayer's acquisition of real estate or real estate project in progress shall be no longer subject to offset for two years. The outstanding input VAT to be offset under the above provisions may be offset by the output VAT as of the taxation period in April 2019.

Article 6 With respect to domestic passenger transport services purchased by taxpayers, the input VAT incurred shall be allowed to be offset by the output VAT.

1. Where the taxpayer fails to obtain a special VAT invoice, the input VAT shall be tentatively determined in accordance with the following provisions:

(1) where a general VAT e-invoice is obtained, the amount indicated on the invoice shall apply;

(2) where an e-ticket itinerary receipt for air transport with passenger identity information indicated is obtained, the input VAT shall be calculated as per the following formula:

Input VAT for air passenger transport = (airfare + fuel surcharge) ? (1 + 9%) × 9%

(3) where a railway ticket with passenger identity information indicated is obtained, the input VAT shall be calculated as per the following formula:

Input VAT for railway passenger transport = face value ? (1+9%) × 9%

(4) where other passenger tickets for roads, waterways, etc. with passenger identity information indicated are obtained, the input VAT shall be calculated as per the following formula:

Input VAT for other passenger transport such as roads and waterways = face value ? (1 + 3%) × 3%

2. Paragraph 6 of Article 27 of the Implementing Measures for the Pilot Program of Collecting Value-added Tax in Lieu of Business Tax (issued as Cai Shui [2016] No.36) and Item 5, Paragraph 1 of Article 2 of the Provisions on Matters Relating to the Pilot Program of Collecting Value-added Tax in Lieu of Business Tax (issued as Cai Shui [2016] No.36) reading "purchased passenger transport services, loan services, catering services, daily services and entertainment services for residents" shall be amended to "purchased loan services, catering services, daily services and entertainment services for residents".

Article 7 From April 1, 2019 to December 31, 2021, taxpayers of manufacturing and living service industries shall be allowed to add an extra 10% based on the offsettable input VAT for the current period for deduction of the tax payable (hereinafter referred to as the "additional deduction policy").

1. For the purpose of this Announcement, taxpayers of manufacturing and living service industries refer to taxpayers whose sales volume acquired from postal services, telecommunications services, modern services and living services (hereinafter referred to as "four services") accounts for more than 50% of the total sales volume. The specific scope of the four services shall be governed by the Explanatory Notes on Sales of Services, Intangible Assets and Real Property (issued as Cai Shui [2016] No.36).

With respect to a taxpayer established prior to March 31, 2019, where its sales volume from April 2018 to March 2019 (or its sales volume during the actual business period if the business period is less than 12 months) meets the above conditions, the additional deduction policy shall apply as of April 1, 2019.

With respect to a taxpayer established after April 1, 2019, where its sales volume during the three months after the date of its establishment meets the above conditions, the additional deduction policy shall apply from the date of its registration as a general taxpayer.

Where it is determined that the additional deduction policy applies to a

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；

taxpayer, no adjustment shall be made within the current year, and whether it shall apply in the following years shall be determined in light of the sales volume during the previous year.

Accruable additional deductions not yet accrued by the taxpayer can be accrued in the current period when it is determined to apply the additional deduction policy.

2. The taxpayer shall accrue the current-period additional deductions as per 10% of the current-period offsettable input VAT. No additional deduction shall be accrued against the input VAT that may not be offset by output VAT in accordance with current regulations; where any input VAT against which additional deductions have been accrued is subject to transfer thereof in accordance with relevant regulations, the additional deductions for the current period when the input VAT is transferred shall be reduced accordingly. The calculation formulae are as follows:

Current-period accrued additional deductions = Current-period offsettable input VAT × 10%

Current-period deductible additional deductions = Balance of additional deductions by the end of the previous period + Current-period accrued additional deductions – Current-period reduced additional deductions

3. The taxpayer shall, after calculating the payable VAT using the general taxation method (hereinafter referred to as "pre-deduction payable VAT") in accordance with the current regulations, make additional deductions upon distinguishing the following circumstances:

(1) if the pre-deduction payable VAT is zero, the full amount of current-period deductible additional deductions shall be carried forward into the next period for deduction;

(2) if the pre-deduction payable VAT is greater than zero, and greater than the current-period deductible additional deductions, the full amount of current-period deductible additional deductions shall be deducted from the pre-deduction payable VAT; and

(3) if the pre-deduction payable VAT is greater than zero, and less than or equal to the current-period deductible additional deductions, the current-period deductible additional deductions shall be deducted against the payable VAT until they reach zero. The outstanding current-period deductible additional deductions shall be carried forward into the next period for continuing deduction.

4. Where the taxpayer's exported goods and services and cross-border taxable transactions shall not be governed by the additional deduction policy, no additional deductions shall be accrued against the corresponding input VAT.

Where the taxpayer concurrently engages in the export of goods and services and carries out cross-border taxable transactions, the undividable input VAT against which no additional deduction may be accrued shall be calculated as per the following formula:

Input VAT against which no additional deduction may be accrued = Total input VAT undividable for the current period × Sales volume of goods and services for export and cross-border taxable transactions for the current period ÷ Total sales volume for the current period

5. The taxpayer shall separately check and calculate the changes in the accruals, deductions, reductions, balances, etc. of the additional deductions. Whoever applies the additional deduction policy in a fraudulent manner or falsely increases the additional deductions shall be dealt with in accordance with the Law of the People's Republic of China on Tax Collection and Administration and other relevant regulations.

6. Upon the expiration of the additional deduction policy, the taxpayer shall not accrue the additional deductions any more, and the balance thereof shall no longer be deducted.

Article 8 The period-end VAT credit rebate system shall be implemented tentatively as of April 1, 2019.

1. A taxpayer who meets all the following conditions may apply to the competent tax authority for a refund of incremental VAT credit:

(1) as of the taxation period of April, 2019, the incremental VAT credit is greater than zero for six consecutive months (or two consecutive quarters if the VAT is paid quarterly), and the sixth month's incremental VAT credit is not less than CNY500,000;

(2) the tax payment credit rating is Grade A or Grade B;

(3) no VAT credit rebate or export VAT rebate is obtained in a fraudulent manner and no special VAT invoice is falsely made out in 36 months prior to applying for a VAT rebate;

(4) no punishments are imposed on it twice or more by a competent tax

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。

authority for tax evasion in the 36 months prior to applying for a VAT rebate; and (5) neither of the policies of VAT rebate upon collection and tax refund (rebate) after collection is enjoyed as of April 1, 2019.

2. For the purpose of this Announcement, incremental VAT credit refers to newly added period-end VAT credit compared with that by the end of March 2019.

3. Incremental VAT credit refundable to the taxpayer for the current period shall be calculated as per the following formula:

Refundable incremental VAT credit = Incremental VAT credit × Input composition ratio × 60%

The input composition ratio refers to the proportion of the VAT indicated on the offset special VAT invoice (including the unified invoice of vehicle sales for tax control) from April 2019 to the previous taxation period prior to applying for a VAT rebate, the customs import special VAT payment certificate, the remitted VAT payment receipt and all the offset input VAT for the same period.

4. The taxpayer shall, within the VAT declaration period, apply to the competent tax authority for refund of the VAT credit.

5. Where the VAT exemption, offset and rebate method applies to a taxpayer who exports goods or services, or carries out cross-border taxable transactions, and the conditions stipulated herein are still met after the VAT exemption, offset and rebate, the VAT credit may be refunded upon application; where the VAT exemption and rebate method applies, relevant input VAT shall not be used for refunding of VAT credit.

6. After a taxpayer obtains refunded VAT credit, the VAT credit for the current period shall be reduced accordingly. If the tax rebate conditions are met again in accordance with the provisions herein, an application may be further filed with the competent tax authority for a refund of VAT credit, provided that it shall not be subject to repeated calculation during the continuous period specified in Item 1, Paragraph 1 of this Article.

7. Whoever obtains any rebate of VAT credit in a fraudulent manner through falsely increased input, false declaration or by other deceptive means shall be dealt with in accordance with the Law of the People's Republic of China on Tax Collection and Administration and other relevant regulations, and the VAT rebate obtained in a fraudulent manner shall be recovered by the competent tax authority.

8. The mechanism for sharing the refunded incremental VAT credit by the Central Government and local governments shall be notified separately.

九、本公告自2019年4月1日起执行。

Article 9 This Announcement shall come into effect as of April 1, 2019.

特此公告。

It is hereby announced.