

财税官员就 2009 年增值税转型改革问题答记者问
Answers by the Officials to the Questions Raised by the Reporters on the 2009 VAT Transformation Reform

A Courtesy Translation By China Tax & Investment Consultants Limited

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2008 年 11 月 11 日财政部、税务总局就全国实施增值税转型改革答问

Spokesman of the Ministry of Finance and State Administration of Taxation Giving Answers to Questions Raised by the Media on the Nation-wide Adoption of VAT Transformation Reform on 11th November 2008

近日，国务院常务会议批准了财政部、国家税务总局提交的增值税转型改革方案，决定自 2009 年 1 月 1 日起，在全国范围内实施增值税转型改革。财政部和国家税务总局负责人就增值税转型改革的有关问题回答了记者的提问。

Recently the State Council approved the plan for VAT transformation reform submitted by the Ministry of Finance (the MOF) and the State Administration of Taxation (the SAT), and decides that as from 1st January 2009, the reform of VAT transformation shall be introduced nationwide. The spokesman of the MOF and SAT gave answers to the questions raised by the newspaper reporters on the transformation reform of VAT system in China.

问：在当前经济形势下推出增值税转型改革，对保持我国经济平稳较快发展有什么重大意义？

Q: Under the current economic situation, what major significance does the VAT transformation reform have in sustaining the steady and relatively fast development of our country's economy?

答：增值税转型改革，允许企业抵扣其购进设备所含的增值税，将消除我国当前生产型增值税制产生的重复征税因素，降低企业设备投资的税收负担，在维持现行税率不变的前提下，是一项重大的减税政策。由于它可避免企业设备购置的重复征税，有利于鼓励投资和扩大内需，促进企业技术进步、产业结构调整和经济增长方式的转变。目前，由美国次贷危机引发的金融危机已波及欧洲、亚洲、拉丁美洲，全球经济增长出现明显放缓势头，一些国家甚至出现经济衰退的迹象，金融危机正在对实体经济产生重大不利影响。

A: The VAT transformation reform allows the input credit for the purchase of capital equipment to be offset against the output VAT. That will eliminate the double taxation resulting from the adoption of the production-type VAT system, reduce the tax burden for investment in capital equipment, and a major tax cutting policy without introducing a change in the current tax rates. Since it can avoid double tax in the purchase of capital equipment, it will encourage investment, increase the demand in

the domestic market, promote technological advancement, adjust the industry structure and the transformation pattern of the economic growth. Currently, the financial tsunami triggered by the sub-prime mortgage crisis has spread to Europe, Asia, and Latin America. Global economic growth rate has obviously been slowed down. Some countries have shown signs of economic recession. The financial crises have adverse impact on the real economy.

在这种形势下，适时推出增值税转型改革，对于增强企业发展后劲，提高我国企业竞争力和抗风险能力，克服国际金融危机对我国经济带来的不利影响具有十分重要的作用。据测算，此项改革财政预计将减收超过 1200 亿元，是我国历史上单项税制改革减税力度最大的一次，相信这一政策的出台对于我国经济的持续平稳较快发展会产生积极的促进作用。

In view of such situation, the introduction of VAT transformation reform will perform the important function of boosting the development of the enterprises, improving the competitiveness of the Chinese enterprise and the capability to cope with risks, and overcoming the adverse influences on China economy brought about by the international financial crises. According to estimates, the reform will cause fiscal revenue to drop by over RMB120 billion, and is the single largest tax cut in the history of the PRC. It is believed that the reform policy will have a positive impact on the sustained steady and relatively fast development of our country's economy.

问：增值税转型改革对于完善增值税制度有什么重要意义？

Q: What major significance does the reform of VAT transformation will have on the perfection of the VAT system?

答：增值税制的一大优点是能够避免生产专业化过程中的重复征税问题。根据对外购固定资产所含税金扣除方式的不同，增值税制分为生产型、收入型和消费型三种类型。生产型不允许扣除外购固定资产所含的已征增值税，税基相当于国民生产总值，税基最大，但重复征税也最严重。收入型允许扣除固定资产当期折旧所含的增值税，税基相当于国民收入，税基其次。消费型允许一次性扣除外购固定资产所含的增值税，税基相当于最终消费，税基最小，但消除重复征税也最彻底。在目前世界上 140 多个实行增值税的国家中，绝大多数国家实行的是消费型增值税。

A: One major advantage of VAT system is that it can avoid double taxation in the process of production specialization. According to different ways of tax deduction for purchased capital assets, the VAT has three variants: production-type, revenue-type and consumption-type. The production type VAT system does not allow any deduction (or credit) of the VAT for the purchased capital equipment against the output VAT. The tax base is equal to the GDP amount. It is the biggest tax base and double tax is highest. The revenue-type VAT system allows the deduction of VAT for purchased capital equipment against the output VAT to the extent of the input VAT in relation to the depreciation amount charged to the income statement for the current period. The tax base equals to the national income and the tax burden is not as heavy as that under production-type VAT system. The consumption type VAT system allows the deduction of the whole amount of the input VAT for the purchased capital

equipment in one go. The tax base here equals the consumption in the GDP. Its tax burden is the lightest and it can completely eliminate double taxation. There are more than 140 countries the world over that adopt the consumption type VAT system.

1994 年，我国选择采用生产型增值税，一方面是出于财政收入的考虑，另一方面则为了抑制投资膨胀。随着我国社会主义市场经济体制的逐步完善和经济全球化的纵深发展，推进增值税转型改革的必要性日益突出。

In 1994, our country chose to adopt the production type VAT system out of two considerations. One is to increase fiscal revenue and the other is to curb inflation arising from investment in capital assets. The reform of the VAT system becomes a prominent issue following the perfection of our socialist market economy system and the development of the globalization of the world economy.

党的十六届三中全会明确提出要适时实施这项改革，“十一五规划”明确在十一五期间完成这一改革。自 2004 年 7 月 1 日起，在东北、中部等部分地区已先后实行了改革试点，试点工作运行顺利，达到了预期目标。2008 年国务院政府工作报告提出，要研究制定全国增值税转型改革方案。十一届全国人大一次会议审议同意的全国人大财经委关于预算草案审查结果报告，明确提出争取 2009 年在全国推开增值税转型改革。在这种情况下，国务院决定实施增值税转型改革，规范和完善我国增值税制度，使税收制度更加符合科学发展观的要求，并为最终完善增值税制、完成全国人大常委会要求 5 年内制定增值税法的任务创造条件。

The VAT reform plan was tabled during the third plenary session of the 16th Central Committee of the Communist Party of China (the CPC), and the reform must be completed during the period of the 11th five-year plan in China. Since 1st July 2004, the experimental trials have been completed in the North East and Central part of China. The experimental trials were successful and have achieved the expected target. The 2008 State Council Work Report officially kicked off the reform plan for VAT system transformation. In the same year the 11th Session of the National People's Congress examined and approved the report of the fiscal budget committee of the 11th Session of the NPC, which provides that the reform shall commence in 2009. The State Council decides to commence the transformation reform and perfect the VAT system of our country in order to meet the requirement of scientific development of the tax system, finally perfect the VAT system and create the condition for the enactment of the VAT law by the NPC Standing Committee in five years' time.

问：增值税转型改革方案的主要内容是什么？

Q: What are the major contents of the VAT transformation reform?

答：此次增值税转型改革方案的主要内容是：自 2009 年 1 月 1 日起，在维持现行增值税税率不变的前提下，允许全国范围内（不分地区和行业）的所有增值税一般纳税人抵扣其新购进设备所含的进项税额，未抵扣完的进项税额结转下期继续抵扣。为预防出现税收漏洞，将与企业技术更新无关，且容易混为个人消费的应征消费税的小汽车、摩托车和游艇排除在上述设备范围之外。同时，

作为转型改革的配套措施，将相应取消进口设备增值税免税政策和外商投资企业采购国产设备增值税退税政策，将小规模纳税人征收率统一调低至 3%，将矿产品增值税税率恢复到 17%。

A: The contents of the VAT transformation reform include the following: where the taxpayer throughout the nation (irrespective of regions and industries) has paid VAT for the purchase of capital equipment, the input VAT can be offset against the output VAT. If the input VAT is not yet fully offset, the balances can be carried forward for use in future periods. To plug any tax loophole, the tax rules shall exclude the VAT paid for small passenger vehicles, motorcycles and yachts that are subject to consumption tax. As a measure to implement the transformation reform the following policies shall be put into effect at the same time: the VAT exemption policy for the imported capital equipment and the VAT refund for the purchase of domestically manufactured capital equipment shall be axed; the levy rate for small scale taxpayer engaged in production and non-production business shall be reduced to a uniform rate of 3%; the VAT rate for mineral products shall be increased to 17%.

问：增值税转型改革在东北和中部等局部地区试点的情况如何？此次转型改革方案与试点办法有什么不同？

Q: How is the experimental trial of VAT transformation reform introduced in North East and Central part of China progressing? What are the differences between this reform and the experimental trial?

答：根据国务院的部署，2004 年 7 月 1 日起，转型试点首先在东北三省的装备制造、石化工业等八大行业进行；2007 年 7 月 1 日起，将试点范围扩大到中部六省 26 个老工业基地城市的电力业、采掘业等八大行业；2008 年 7 月 1 日，又将试点范围扩大到内蒙古自治区东部五个盟市和四川汶川地震受灾严重地区。除四川汶川地震受灾严重地区以外，其它试点地区实行的试点办法的主要内容是：对企业新购入的设备所含进项税额，先抵减欠缴增值税，再在企业本年新增增值税的额度内抵扣，未抵扣完的进项税余额结转下期继续抵扣。

A: Under the working plan of the State Council, as from 1st July 2004 the experimental trial began with the equipment manufacturing and petrochemical industries located in the three northeast provinces in China; as from 1st July 2007, the scope of the experimental trial was expanded to power-generating and excavation industries in the 6 central provinces; as from 1st July 2008, the scope of the experimental trial was expanded to the 5 prefecture in the Inner Mongolia Autonomous Region and Min Chuan region in Sichuan where it was hit hardest by the earthquake. With the exception for Min Chuan region in Sichuan where it was hit hardest by the earthquake, the deduction of input VAT for purchased capital equipment works in the following way: the input VAT paid for purchased capital equipment shall be offset against the unpaid VAT liability. If the input VAT for purchased capital equipment is more than the unpaid VAT liability, the balance shall be used for offset against the VAT payable in the current year. If there is any input VAT left, it can be carried forward for offset in future periods.

据统计，截至 2007 年年底，东北和中部转型试点地区新增设备进项税额总计 244 亿元，累计抵减欠缴增值税额和退给企业增值税额 186 亿元。试点工作运行顺利，有力地推动试点地区经济发展、设备更新和技术改造，也为全面推开增值税转型改革积累了丰富的经验。

According to statistics, the input VAT for purchased capital equipment in the experimental trial areas of northeast and central provinces amounted to RMB 24.4 billion. The cumulative offset and refund amount of VAT is RMB18.6 billion. The experimental trial worked smoothly and helped promote the economic development, capital asset replacement and technology improvement in the region. It also helped acquire the experiences for introducing the VAT transformation reform throughout the country.

与试点办法相比，此次全国增值税转型改革方案在三个方面作了调整：一是企业新购进设备所含进项税额不再采用退税办法，而是采取规范的抵扣办法，企业购进设备和原材料一样，按正常办法直接抵扣其进项税额；二是转型改革在全国所有地区推开，取消了地区和行业限制；三是为了保证增值税转型改革对扩大内需的积极效用，转型改革后企业抵扣设备进项税额时不再受其是否有应交增值税增量的限制。

As compared to the experimental trial, there have been three adjustments in the nation-wide VAT transformation reform: the first is abolition of VAT refund for purchased capital goods. Instead, the input credit method is used in the same way as in the purchase of raw materials for production; the second is the application of VAT transformation reform on a nation-wide basis, eliminating the restriction imposed on some regions and industries; the third is to ensure the positive impact of VAT transformation reform for expanding domestic demand, the credit for input VAT paid for purchased capital goods is no longer restricted to the increase in VAT payable amount.

问：纳入抵扣范围的固定资产具体指什么？房屋建筑物等不动产能否允许纳入抵扣范围？

Q: What is the specific scope of fixed assets qualified for deduction? Is it that immovable properties such as buildings are included?

答：现行增值税征税范围中的固定资产主要是机器、机械、运输工具以及其他与生产、经营有关的设备、工具、器具，因此，转型改革后允许抵扣的固定资产仍然是上述范围。房屋、建筑物等不动产不能纳入增值税的抵扣范围。

A: The scope of fixed asset under the current tax rules includes machinery, equipment, means of transportation, equipment and tools that are related to production and business operations. The scope of fixed assets eligible for deduction after the transformation reform remains the same. Immovable assets such as buildings and structures are not included for VAT deduction purposes.

问：此次改革为什么要相应取消进口设备免税政策和外商投资企业购买国产设备增值税退税政策？

Q: Why is it that this reform shall abolish the tax exemption policy for imported equipment and the tax refund policy for the purchase of domestically manufactured capital equipment by foreign investment enterprises?

答：此次改革要取消的进口设备免征增值税政策，主要是指《国务院关于调整进口设备税收政策的通知》（国发[1997]37 号）和《国务院办公厅转发外经贸等部门关于当前进一步鼓励外商投资意见的通知》（国办发[1999]73 号）规定的增值税免税政策。这些政策是在我国实行生产型增值税的背景下出台的，主要是为了鼓励相关产业扩大利用外资、引进国外先进技术。但在执行中也反映出一些问题，主要有：一是进口免税设备范围较宽，不利于自主创新、设备国产化和我国装备制造业的振兴；二是内资企业进口设备的免税范围小于外资企业，税负不公。转型改革后，企业购买设备，不管是进口的还是国产的，其进项税额均可以抵扣，原有政策已经可以用新的方式替代，原来对进口设备免税的必要性已不复存在，这一政策应予停止执行。

The tax exemption policy that is done away with in the VAT transformation reform mainly refers to the policies as promulgated by the State Council under decree no. Guo Fa [1997] 37 and Guo Fa Ban [1999] 73. These policies were promulgated when the production type VAT system was in use and they were used to encourage foreign investors to increase the scale of investment in certain industries and import advance technology from outside China. Those old policies are not without problems: the first is the scope of tax exemption for imported capital goods is too wide and that is not conducive to innovation in China, and domestic equipment manufacturing and the enhancement of equipment manufacturing industry; the second is that the tax burden is not equal between domestically and foreign funded enterprises since the scope of tax exemption for imported equipment that applies to domestically funded enterprises is less than the one that applies to foreign funded enterprises. After the VAT transformation reform taking effect, enterprises of whatever ownership can claim deduction for input VAT paid for imported or domestically made capital assets. The old policies shall be put to an end since the tax exemption policy for imported capital goods is no longer necessary.

外商投资企业采购国产设备增值税退税政策也是在生产型增值税和对进口设备免征增值税的背景下出台的。由于转型改革后，这部分设备一样能得到抵扣，因此，外商投资企业采购国产设备增值税退税政策也相应停止执行。

The tax refund policy for the purchase of home made capital equipment by foreign investment enterprises was adopted when the tax exemption policy for imported capital assets was in place. After the VAT transformation reform, the VAT paid for this category of equipment is also eligible for offsetting against the output VAT. Therefore, the old tax refund policy for purchase of homemade capital goods shall cease to take effect accordingly.

问：请问将金属矿和非金属矿采选产品的增值税率从 13%恢复到 17%是出于什么考虑？

Q: What is the policy consideration to increase the VAT rate for extracts of metallic mineral product and non-metallic mineral products from 13% to 17%?

答：1994 年税制改革时，部分矿产品仍实行计划价格和计划调拨、历史遗留问题较多，经国务院批准，1994 年 5 月起将金属矿、非金属矿采选产品的税率由 17%调整为 13%。这一政策对采掘业的稳定和发展起到了一定的作用，但也出现一些问题，主要有：一是对不可再生的矿产资源适用低税率，不符合资源节约、环境保护的要求；二是减少了资源开采地的税收收入，削弱资源开采地提供公共产品的能力；三是矿产资源基本都作为原料使用，矿山企业少交的增值税因下个环节减少进项税额而补征回来，政策效果并不明显；四是导致征纳双方要对这类适用低税率的货物与其他货物划分，增大征收和纳税成本。

A: In the 1994 tax reform, the price and allocation for some part of mineral products were still regulated under state planning due to historical issues. As from May 1994, the tax rates for extracts of metallic and non-metallic mineral products were adjusted from 17% to 13% to stabilize and develop the excavation industry. But that also brought along some issues: (1) to impose a lower rate of tax on non-generable mineral resources is not consistent with the requirement for energy conservation and environmental protection; (2) low tax rate will reduce the revenue of the region with the resource deposits and weaken the region's capability to provide public goods; (3) the effectiveness of the policy is not prominent. The tax saving to the mining enterprises will result in the users of the mineral products paying more tax equal to the tax saving. It is because users in the next stage of the VAT chain have paid less input VAT for the goods purchased; and (4) the taxpayer and the tax authorities will incur additional administrative costs to handle the payment and collection of tax for goods subject to different tax rates.

转型改革后，矿山企业外购设备将纳入进项税额的抵扣范围，整体税负将有所下降，为公平税负，规范税制，促进资源节约和综合利用，需要将金属矿、非金属矿采选产品的增值税税率恢复到 17%。

After the transformation reform, mining enterprises will have a lower tax burden since the VAT paid for the purchased capital goods fall under the scope of input credit. To achieve a level playing field for taxpayers, make a uniform tax system, promote energy conservation and the synergistic utilization of resources requires the reinstatement of the tax rate for extracts of metallic and non-metallic mineral products to 17%.

提高矿产品增值税税率以后，因下个环节可抵扣的进项税额相应增加，最终产品所含的增值税在总量上并不会增加或减少，只是税负在上下环节之间会发生一定转移，在总量上财政并不因此增加或减少收入。

After raising the VAT rate for mineral products, the tax burden will only reallocated between the mining enterprises and the enterprises using minerals as inputs, without causing an overall increase in VAT amount.

问：此次改革对中小企业的发展有何具体措施？

Q: What specific measures will be taken in this tax reform for the development of the small and medium size enterprise?

答：适用转型改革的对象是增值税一般纳税人，改革后这些纳税人的增值税负担会普遍下降，而规模小、财务核算不健全的小规模纳税人（包括个体工商户），由于是按照销售额和征收率计算缴纳增值税且不抵扣进项税额，其增值税负担不会因转型改革而降低。

A: The transformation reform targets the VAT general taxpayer. After the reform the taxpayer will have a lower tax burden. On the other hand, the small-scale taxpayer (including the individual business trader) is taxed by reference to the sale amount and the levy rate. The small-scale taxpayer is not entitled to input credit. Therefore, their tax burden will not be lowered as a result of the transformation reform.

现行政策规定，小规模纳税人按工业和商业两类分别适用 6% 和 4% 的征收率。因此为了平衡小规模纳税人与一般纳税人之间的税负水平，促进中小企业的发展和扩大就业，需要相应降低小规模纳税人的征收率。考虑到现实经济活动中小规模纳税人混业经营十分普遍，实际征管中难以明确划分工业和商业小规模纳税人，对小规模纳税人不再区分工业和商业设置两档征收率，将小规模纳税人的征收率统一降低至 3%。

Currently small-scale taxpayers who carry on manufacturing activities and non-manufacturing activities pay VAT at 6% and 4% respectively. To balance the tax burden between VAT general taxpayer and small-scale taxpayer and promote the development of the SME and increase employment, the tax burden for small-scale taxpayer should be lowered accordingly. To take into account the fact that small-scale taxpayer very often carry on different lines of business in real economic life, it is difficult to draw a line to show whether the small-scale taxpayer carry on the manufacturing and non-manufacturing business. The application of two different tax rates to those small-scale taxpayers doing manufacturing business and those doing non-manufacturing business will be discontinued. The levy rate for the small-scale taxpayer will be lowered to 3% across the board.

小规模纳税人征收率水平的大幅下调，将减轻中小企业税收负担，为中小企业提供一个更加有利的发展环境。此外，财政部和国家税务总局还将通过调高增值税、营业税起征点等政策在税收上进一步鼓励中小企业的发展。

The decrease in levy rate for small-scale taxpayer will lower the tax burden of the SME. That will provide for a more favorable environment for the development of the SME. In addition, the Ministry of Finance and State Administration of Taxation will further encourage the development and growth of the SME by raising the threshold for VAT and business tax.