

Tax reduction and financial supports

减税负、金融助企政策解读





**Preferential tax treatments for
prevention and control of
COVID-19**
针对疫情的税收优惠措施

Preferential tax treatments for prevention and control of COVID-19

针对疫情的税收优惠措施

Enterprise Income Tax Management 企业所得税管理

□ Focus on preferential policies 关注优惠政策

Announcement by MoF and STA on Tax Policies to Support Prevention and Control of COVID-19 (MoF & STA [2020] No. 8)

《财政部、税务总局关于支持新型冠状病毒感染的肺炎疫情防控有关税收政策的公告》（财政部、税务总局公告2020年第8号）

1 Deduction in lump sum of purchased equipment by manufacturer of key materials

重点保障物资生产企业的设备一次性扣除

- The expenditure incurred for purchase of equipment to improve production capacity by manufacturer of key materials for prevention and control of COVID-19 can be deducted in lump sum for EIT purpose.
对疫情防控重点保障物资生产企业为扩大产能新购置的相关设备，允许一次性计入当期成本费用在企业所得税税前扣除

2 Extension of EIT loss carry-forward period for severely affected enterprises

困难企业亏损弥补年限延长

- For enterprises in industries severely affected by COVID-19, the EIT loss carry-forward incurred in FY2020 can be extended from 5 years to 8 years.
受疫情影响较大的困难行业企业2020年度发生的亏损，最长结转年限由5年延长至8年
- Industries severely affected include four types: transportation, catering, hotel, and tourism.
困难行业企业，包括交通运输、餐饮、住宿、旅游四大类
- Revenue derived from the abovementioned four types shall account for over 50% of the total income, excluding non-taxable income and investment income, of the enterprises severely affected.
困难行业企业2020年度主营业务收入须占收入总额（剔除不征税收入和投资收益）的50%以上

□ Other relevant policies 其他相关政策

- C Certain government subsidies or special-purpose fund received for prevention and control of COVID-19 shall not be taxable for EIT purpose.
如因防控疫情取得的符合条件的政府补助或专项资金，不征收企业所得税等

Preferential tax treatments for prevention and control of COVID-19

针对疫情的税收优惠措施

Indirect Tax Management 间接税管理

**VAT preferential
policies for specific
industries**
特定行业
增值税优惠政策

- Incremental input VAT carry-forward incurred by manufacturer of key materials for prevention and control of COVID-19 can be fully refunded;
对疫情防控重点物资保障生产企业，全额退还增值税增量留底税额；
- Income derived from service for transportation of key materials for prevention and control of COVID-19 shall be exempt from VAT;
纳税人提供疫情防控重点保障物资运输收入，免征增值税；
- Income derived from public transportation service, living services, and service for courier and delivery of necessary household supplies shall be exempt from VAT.
纳税人提供公共交通运输服务、生活服务及居民必需生活物资快递收派服务收入，免征增值税。

Preferential tax treatments for prevention and control of COVID-19

针对疫情的税收优惠措施

Tax Management 税务管理

□ Extended tax filing and payment date 延期缴纳税款

Announcement on several measures to effectively utilize functions of taxation to aid prevention and control of COVID-19 (Shui Zong Fa [2020] No. 14)

《关于充分发挥税收职能作用助力打赢疫情防控阻击战若干措施的通知》（税总发[2020]14号）：

- Article 4 Section 15, tax authorities shall, legally and promptly, review and approve applications for extension of tax filing and payment lodged by enterprises severely affected, especially small and micro businesses.

第四条第十五款：对受疫情影响生产经营发生严重困难的企业特别是小微企业，税务机关要依法及时核准其延期缴纳税款申请。





Tax treatment on donations

捐赠行为的税务处理



Tax treatment on donations

捐赠行为的税务处理

Enterprise Income Tax 企业所得税

Considerations 考虑因素	Regulation Details 具体规定	Regulation No. 文件名或文号
Deduction Limit 税前扣除限额	<u>General rules 一般性规定</u> <ul style="list-style-type: none"> Donations up to 12% of accounting profit before tax shall be deductible for EIT purpose 按年度利润总额的12%在税前扣除 Excess amount shall be carried forward to next three years 超过部分准予往后结转三年 	<i>PRC Enterprise Income Tax Law</i> 《中华人民共和国企业所得税法》
	<u>Special rules 疫情特别规定</u> <ul style="list-style-type: none"> Cash and supplies indirectly donated to support prevention and control of COVID-19 shall be fully deductible in the current year. 间接捐赠用于应对新冠疫情的现金和物品，允许在当年全额税前扣除 Supplies directly donated to hospitals undertaking tasks of prevention and control of COVID-19 shall be fully deductible in the current year. 直接向承担疫情防治任务的医院捐赠用于应对新型冠状病毒感染的肺炎疫情的物品，允许在当年全额税前扣除 	<i>Announcement on Tax Policies for Donations to Support Prevention and Control of COVID-19 ("Bulletin 9")</i> 《关于支持新型冠状病毒感染的肺炎疫情防控有关捐赠税收政策的公告》（“9号公告”）
Deduction Criteria 税前扣除条件	<ul style="list-style-type: none"> Donations for public welfare as prescribed in PRC Donations for Public Welfare Law 用于《中华人民共和国公益事业捐赠法》规定的公益事业的捐赠 Donations through public welfare social organizations, government above county level including their departments 通过公益性社会团体或者县级以上人民政府及其部门进行 	<i>Implementation Rules for PRC EIT Law</i> 《中华人民共和国企业所得税法实施条例》 <i>Supplementary Notice on Issues Regarding Deductibility of Donations for Public Welfare ("Bulletin 45")</i> 《关于公益性捐赠税前扣除有关问题的补充通知》（“45号公告”）

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Considerations 考虑因素	Regulation Details 具体规定	Regulation No. 文件名或文号
	<p><u>Donations through public welfare social organizations 通过公益性社会团体捐赠</u></p> <ul style="list-style-type: none"> Public welfare donation receipt issued by Department of Finance at or above province level and affixed with donee's stamp 省级以上（含省级）财政部门印制并加盖接受捐赠单位印章的公益性捐赠票据 Receipt folio of Non-taxable Income Payment Certificate affixed with donee's stamp 加盖接受捐赠单位印章的《非税收入一般缴款书》收据联 	<p><i>Bulletin 45</i> 45号公告</p>
<p>Deduction Voucher 税前凭证要求</p>	<p><u>Donations directly to hospitals undertaking tasks of prevention and control of COVID-19 直接捐赠予承担疫情防治任务医院</u></p> <ul style="list-style-type: none"> Donation Receipt issued by the hospitals 医院开具的捐赠接收函 	<p><i>Bulletin 9</i> 9号公告</p>
	<p><u>Donations directly to designated medical institutions 直接捐赠予定向捐赠医疗机构</u></p> <ul style="list-style-type: none"> Reapply for donation formalities with Wuhan Red Cross Society afterwards based on Certificate for Donation to Designated Institution 后期凭定向受捐单位证明，在武汉市红十字会补办捐赠手续 	<p><i>Public Announcement of Wuhan Red Cross Society (No. 6)</i> 武汉市红十字会对社会公告（第六号）</p>



Financial Supports
财政扶持政策

Financial Supports

财政扶持政策

National policy 全国性政策



Reducing social security fees of enterprises and extending payment of social security fees

阶段性减免社保费企业缴纳部分、缓缴社保费



Reducing financing cost by arranging discount interest funds

中央财政安排贴息资金支持降低企业融资成本



Encouraging financial institutions to optimize financing guarantee services

鼓励金融机构优化融资担保服务



Encouraging local government to provide relevant financial supports

鼓励地方政府出台相关财政扶持政策



Others 其他

Encouraging to reduce rental; exempting administrative fees and government funds, etc.

鼓励适当减免租金；免征部分行政事业性收费和政府性基金...

Financial Supports

财政扶持政策

Local policy 地方性政策



16 actions according to Measures to Cope with COVID-19 and Support the Continuous Development of Medium and Small-Sized Enterprises

《北京市人民政府办公厅关于应对新型冠状病毒感染的肺炎疫情影响促进中小微企业持续健康发展的若干措施》

- 16条工作措施



28 actions according to Measures to Prevent and Control COVID-19 and Support the Steady Development of Enterprises

《上海市人民政府关于印发上海市全力防控疫情支持服务企业平稳健康发展若干政策措施的通知》

- 28条措施



15 actions according to Measures to Support the Development of Medium and Small-Sized Enterprises in Prevention and Control of COVID-19

《关于支持中小微企业在打赢疫情防控阻击战过程中健康发展的十五条措施》

- 15条措施



16 actions according to Measures to Cope with COVID-19 and Support Enterprises to Survive Difficulties

《深圳市应对新型冠状病毒感染的肺炎疫情支持企业共渡难关的若干措施》

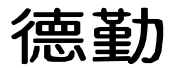
- 16条惠企政策

Financial Supports

财政扶持政策

Local policy – Shanghai 地方性政策——以上海为例

No 编号	Measures 支持措施	Contents 措施要点	Targets 适用对象
1	Full financial support on key enterprises undertaking prevention and control of COVID-19 加大对防疫重点企业财税支持力度	Allow one-off EIT deduction for newly-purchased equipment in order to increase capacity; Allow 100% refund of incremental input VAT carry-forward 扩大产能新购置设备，允许在所得税税前一次性扣除，全额退还增值税增量留抵税额	Manufacturers of key products to prevent and control COVID-19 疫情防控重点物资生产企业
		Exempt VAT for income derived from transportation of key products to prevent and control COVID-19, public transportation, life service and delivery services for household necessities 对纳税人运输疫情防控重点物资和提供公共交通运输服务、生活服务，以及为居民提供必需生活物资快递收派服务取得的收入，免征增值税	Enterprises engaged in transportation, delivery and life service 运输、快递及生活服务类企业
		100% subsidy for loss on key products for prevention and control of COVID-19 对政府应急征用的企业生产指定的重点防疫物资，因生产成本高于实际售价而产生的政策性亏损，由市级财政给予全额补贴	Enterprises of requisition by government 政府应急征用的企业
		Provide subsidy of 50%-80% of the total investment for urgent production modification projects 对政府应急征用的企业给予技术改造补贴，对被征用企业为生产防疫物资实施的应急技术改造项目，经认定后给予项目总投资50%-80%的财政补贴	Enterprises of requisition by government 政府应急征用的企业
2	Rental reduction and exemption 减免租金	Exempt rental fee of state-owned real estate property for February and March 免收2月、3月两个月承租本市国有企业的经营性房产的租金	Medium and small-sized enterprises 中小企业
3	Extension of tax filing and payment date 依法依规延期申报和缴纳税款	Could apply for extension of tax filing and payment date for a maximum of 3 months 可申请办理延期申报与缴纳，延期缴纳期限最长不超过3个月	Enterprises which cannot complete tax filing and payment timely due to COVID-19 受疫情影响不能按期办理纳税申报、缴纳税款的企业



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