

## 关于完善研究开发费用税前加计扣除政策的通知 Notice on Improvements to Policies of Weighted Pre-tax Deduction of Research and Development Expenses

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### 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

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,现就企业研究开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

### Notice on Improvements to Policies of Weighted Pre-tax Deduction of Research and Development Expenses

Cai Shui [2015] No. 119

To: Finance offices (bureaux), State tax bureaux, local tax bureau, science and technology offices (bureaux) of all provinces, autonomous regions, centrally-administered municipalities and municipalities and municipalities with unilateral planning, Finance Bureau and Science and Technology Bureau of Xinjiang Production and Construction Corps

Pursuant to the relevant provisions of the Corporate Income Tax Law of the People's Republic of China and its Implementation Regulations, for the purposes of further implementation of the guidelines specified in the Several Opinions of the Central Committee of the Chinese Communist Party and the State Council on Deepening Reform of Systems and Mechanisms and Expediting Implementation of Innovation-driven Development Strategies, encouraging enterprises to carry out research and development activities (hereinafter referred to as the "research and development activities") and standardising implementation of additional deduction incentives for research and development expenses of enterprises (hereinafter referred to as the "research and development expenses"), notice is hereby given on issues relating to weighted pre-tax deduction of research and development expenses by enterprises as follows:

1. Research and development activities and scope of imputation of research and development expenses

Research and development activities referred to in this Notice shall mean an enterprise applying new science and technology knowledge creatively for the purpose of obtaining new science and technology knowledge, or carrying out systematic activities with specific goals continuously for substantive improvement of technologies, product (services) and processes.

(i) Research and development expenses allowed for additional deduction

Where the research and development expenses incurred by an enterprise in its research and development activities do not form intangible assets and are included in the current period's profit or loss, 50% of such research and development expenses shall be deducted from the taxable income amount of the year; where intangible assets are formed, pre-tax amortisation shall be made based on 150% of the costs of the intangible assets. The specific scope of research and development expenses shall include:

(a) Staff and labour expenses

Wages and salaries, basic pension insurance premiums, basic medical insurance premiums, unemployment insurance premiums, work injury insurance premiums, maternity insurance premiums and housing provident

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。	fund of personnel engaging in research and development activities directly, and the service fees of external research and development personnel.
2.直接投入费用。	(b) Direct costs
(1) 研发活动直接消耗的材料、燃料和动力费用。	(1) Materials, fuels and power expenses directly consumed by research and development activities.
(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。	(2) development and manufacturing expenses for the mould and technology and equipment used for intermediate testing and product trial, acquisition costs of samples, prototypes and general testing methods which do not constitute fixed assets, and inspection expenses for trial products.
(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) Operation and maintenance, regulation, inspection, maintenance expenses for instruments and equipment used in research and development activities, as well as lease expenses for instruments and equipment rented in the form of operating lease and used in research and development activities.
3.折旧费用。	(c) Depreciation
用于研发活动的仪器、设备的折旧费。	Depreciation of instruments and equipment used for research and development activities.
4.无形资产摊销。	(d) Amortisation of intangible assets
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。	Amortisation of software, patents and non-patented technologies (including licences, proprietary technologies, designs and formulae) used in research and development activities.
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。	(e) Design fees for new products, fees for formulation of new processes, clinical trial fees for new drugs, and onsite testing fees for exploration and development technologies.
6.其他相关费用。	(f) Other relevant expenses
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%。	Other expenses directly related to research and development activities, such as technical books and materials expenses, material translation expenses, expert fees, insurance premiums for research and development of advanced technologies, expenses for search, analysis, evaluation, demonstration, identification, assessment and acceptance of research and development results, application fees, registration fees and agent fees for intellectual property, business trip expenses and conference expenses. The total amount of these expenses shall not exceed 10% of the total amount of research and development expenses allowed for additional deduction.
7.财政部和国家税务总局规定的其他费用。	(g) Any other expenses stipulated by the Ministry of Finance and the State Administration of Taxation.
(二) 下列活动不适用税前加计扣除政策。	(ii) The policies for weighted pre-tax deduction shall not apply to the following activities:
1.企业产品（服务）的常规性升级。	(a) Conventional upgrades of the enterprise's products (services).
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。	(b) Direct application of certain technologic research results, such as direct adoption of openly available new technologies, materials, devices, products, services or knowledge.
3.企业在商品化后为顾客提供的技术支持活动。	(c) Technical support activities provided by the enterprise to its customers following commercialisation.
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。	(d) Repetitive or simple changes to existing products, services, technologies, materials or processes.
5.市场调查、效率调查或管理研究。	(e) Market surveys, efficiency surveys or management studies.
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。	(f) Quality control, testing and analysis, repair and maintenance in industry (service) process or in regular basis.
7.社会科学、艺术或人文学方面的研究。	(g) Research in social sciences, arts or humanities.
二、特别事项的处理	2. Dealing with Special Matters
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%计入受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	1. For expenses incurred by research and development activities carried out by an external organisation or individual entrusted by the enterprise, 80% of the actual amount shall be included in the entrusting party's research and development expenses and allowed for additional deduction, and the entrusting party shall not make further additional deduction. The research and development expenses incurred by an entrusted external party shall be

应按照独立交易原则确定。	determined in accordance with the principle of arm's length transactions.
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。	Where the entrusting party and the entrusted party are related, the entrusted party shall provide a detailed breakdown of research and development expenses to the entrusting party.
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。	Expenses incurred in research and development activities carried out by an overseas organisation or individual entrusted by the enterprise shall not be allowed for additional deduction.
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。	2. In the case of a cooperative jointly developed project, the cooperation parties shall compute additional deduction respectively for research and development expenses borne by them.
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。	3. In the case of a project with high technical requirements and large investment which requires centralised research and development by an enterprise group in accordance with the actual conditions of manufacturing and business operation and technological development, the enterprise group may, in accordance with the principles of matching rights and obligations, matching expenses and gains, determine the sharing method for research and development expenses reasonably, and share the actually incurred research and development expenses among benefiting member enterprises, allowing the relevant member enterprises to compute their respective additional deduction.
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。	4. The relevant expenses incurred by an enterprise carrying out creative design activities to obtain innovative, creative and breakthrough products may be allowed for weighted pre-tax deduction pursuant to the provisions of this Notice.
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。	Creative design activities shall mean multimedia software, animation game software development, digital animation, game design and production; building construction design (graded three-star for green building evaluation standard), landscape engineering design; industrial design, multimedia design, animation and derivative product design, model design etc.
三、会计核算与管理	3. Accounting and Management
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。	1. Enterprises shall carry out accounting for research and development expenditure pursuant to the financial accounting system requirements of the State; at the same time, set up subsidiary ledgers for research and development expenses allowed for additional deduction as per research and development projects, and accurately impute and compute various actually-incurred research and development expenses allowed for deduction in the current year. Where an enterprise carries out multiple research and development activities within a tax year, it shall impute research and development expenses allowed for additional deduction based on the respective research and development projects.
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。	2. Enterprises shall make separate computation of research and development expenses and manufacturing and business expenses, and impute various expenses accurately and reasonably; where there is no clear separation, additional deduction shall not be allowed.
四、不适用税前加计扣除政策的行业	4. Industries for which the policies of weighted pre-tax deduction are not applicable
1.烟草制造业。	1. Tobacco manufacturing
2.住宿和餐饮业。	2. Lodging and F&B
3.批发和零售业。	3. Wholesale and retail
4.房地产业。	4. Real estate
5.租赁和商务服务业。	5. Leasing and commercial services
6.娱乐业。	6. Entertainment
7.财政部和国家税务总局规定的其他行业。	7. Any other industries stipulated by the Ministry of Finance and State Administration of Taxation
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。	The aforesaid industries shall be based on the "National Economy Industrial Classification and Codes (GB/4754 - 2011)", and updated accordingly.
五、管理事项及征管要求	5. Administrative Matters and Levying and Collection Requirements
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。	1. This Notice shall apply to resident enterprises with proper accounting which are subject to levying and collection based on examination of accounts and able to make accurate imputation of research and development expenses.
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	2. Where the actually incurred amounts of research and development expenses of the respective projects of an enterprise are not accurately imputed or the computation of total amount is inaccurate, the tax

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。

财政部 国家税务总局 科技部

2015年11月2日

authorities shall have the right to make reasonable adjustment to its pre-tax deduction amount or additional deduction amount.

3. Where the tax authorities object to an enterprise's claim for additional deduction incentives with respect to its research and development project(s), the tax authorities may request for the science and technology administrative authorities of prefectural level and above (inclusive) to issue an evaluation opinion, and the science and technology administrative authorities shall promptly issue a reply opinion. Scientific research projects of provincial and ministerial level and above (inclusive), as well as multi-year research and development projects which have been evaluated in previous years, are not required to go through evaluation.

4. Enterprises which comply with the criteria for additional deduction for research and development expenses stipulated in this Notice but have not claimed the said tax incentives timely after 1 January 2016 shall be allowed to make retrospective claims and perform the filing formalities, the claims thereof may be made retrospectively within three years.

5. The tax authorities shall strengthen follow-up administration on additional deduction incentives policy for research and development expenses, and conduct verification on a regular basis, and the annual verification coverage shall not be less than 20%.

#### 6. Implementation period

This Notice shall be implemented with effect from 1 January 2016. The

Notice of the State Administration of Taxation on Printing and Distribution of the Administrative Measures on Pre-tax Deduction of Research and Development Expenses of Enterprises (Trial Implementation) (Guo Shui Fa [2008] No. 116) and the Notice of Ministry of Finance and State Administration of Taxation on Issues Relating to Policies on Weighted pre-tax deduction of Research and Development Expenses (Cai Shui [2013] No. 70) shall be repealed simultaneously.

Ministry of Finance

State Administration of Taxation

Ministry of Science and Technology

2 November 2015



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