

国家税务总局关于企业研究开发费用税前加计扣除政策有关问题的公告

Announcement of the State Administration of Taxation on Issues Relating to Additional Deduction of Research and Development Expenses of Enterprises

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国家税务总局公告2015年第97号

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根据《中华人民共和国企业所得税法》及其实施条例（以下简称税法）、《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》（财税〔2015〕119号，以下简称《通知》）规定，现就落实完善研究开发费用（以下简称研发费用）税前加计扣除政策有关问题公告如下：

Pursuant to the Enterprise Income Tax Law of the People's Republic of China and its Implementation Regulations (hereinafter referred to as the "tax laws"), and the Notice of the Ministry of Finance, the State Administration of Taxation and the Ministry of Science and Technology on Improvements to Additional Deduction Policies for Research and Development Expenses (Cai Shui [2015] No. 119, hereinafter referred to as the "Notice"), announcement is hereby made on issues relating to implementing improvements to additional deduction policies for research and development expenses (hereinafter referred to as the "research and development expenses"):

一、研究开发人员范围

I. Scope of research and development personnel

企业直接从事研发活动人员包括研究人员、技术人员、辅助人员。研究人员是指主要从事研究开发项目的专业人员；技术人员是指具有工程技术、自然科学和生命科学中一个或一个以上领域的技术知识和经验，在研究人员指导下参与研发工作的人员；辅助人员是指参与研究开发活动的技工。

Staff of enterprises who engage in research and development activities directly shall include research personnel, technical personnel and support staff. Research personnel shall mean professionals undertaking research and development projects primarily; technical personnel shall mean persons who possess technical knowledge and experience in one or more areas in

企业外聘研发人员是指与本企业签订劳务用工协议（合同）和临时聘用的研究人员、技术人员、辅助人员。

engineering, natural sciences and life sciences and participate in research and development work under the guidance of research personnel; support staff shall mean technicians participating in research and development activities.

External research and development personnel engaged by an enterprise shall mean research personnel, technical personnel and support staff who have entered into a labour services agreement (contract) with the enterprise, and temporary research personnel, technical personnel and support staff.

二、研发费用归集

II. Imputation of research and development expenses

（一）加速折旧费用的归集

(1) Imputation of accelerated depreciation expenses

企业用于研发活动的仪器、设备，符合税法规定且选择加速折旧优惠政策的，在享受研发费用税前加计扣除时，就已经进行会计处理的折旧、费用的部分加计扣除，但不得超过按税法规定计算的金额。

Where an enterprise opts to enjoy accelerated depreciation incentive for instruments and equipment used by the enterprise in its research and development activities which comply with the provisions of the tax law, at the time of computation of research and development expenses allowed for additional deduction, the depreciation and expenses which have undergone accounting treatment allowed for additional deduction shall not exceed the amount computed pursuant to the provisions of the tax law.

（二）多用途对象费用的归集

(2) Imputation of multi-purpose and multi-target expenses

企业从事研发活动的人员和用于研发活动的仪器、设备、无形资产，同时从事或用于非研发活动

Where the staff of an enterprise who engage in research and development activities simultaneously undertake non-research and development activities, or the instruments, equipment, intangible assets used by the

的，应对其人员活动及仪器设备、无形资产使用情况做必要记录，并将其实际发生的相关费用按实际工时占比等合理方法在研发费用和生产经营费用间分配，未分配的不得加计扣除。

(三) 其他相关费用的归集与限额计算

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。在计算每个项目其他相关费用的限额时应当按照以下公式计算：

其他相关费用限额 = 《通知》第一条第一项允许加计扣除的研发费用中的第1项至第5项的费用之和 × 10% / (1 - 10%)。

当其他相关费用实际发生数小于限额时，按实际发生数计算税前加计扣除数额；当其他相关费用实际发生数大于限额时，按限额计算税前加计扣除数额。

(四) 特殊收入的扣减

企业在计算加计扣除的研发费用时，应扣减已按《通知》规定归集计入研发费用，但在当期取得的研发过程中形成的下脚料、残次品、中间试制品等特殊收入；不足扣减的，允许加计扣除的研发费用按零计算。

企业研发活动直接形成产品或作为组成部分形成的产品对外销售的，研发费用中对应的材料费用不得加计扣除。

(五) 财政性资金的处理

企业取得作为不征税收入处理的财政性资金用于研发活动所形成的费用或无形资产，不得计算加计扣除或摊销。

(六) 不允许加计扣除的费用

法律、行政法规和国务院财税主管部门规定不允许企业所得税前扣除的费用和支出项目不得计算加计扣除。

已计入无形资产但不属于《通知》中允许加计扣除研发费用范围的，企业摊销时不得计算加计扣除。

三、委托研发

企业委托外部机构或个人开展研发活动发生的费用，可按规定税前扣除；加计扣除时按照研发活动发生费用的80%作为加计扣除基数。委托个人研发的，应凭个人出具的发票等合法有效凭证在税前加计扣除。

企业委托境外研发所发生的费用不得加计扣除，其中受托研发的

enterprise in research and development activities are simultaneously used for non-research and development activities, the enterprise shall keep the requisite records of the staff activities and usage of instruments, equipment and intangible assets, and distribute the actually-incurred relevant expenses between research and development expenses and manufacturing and business expenses in accordance with a reasonable method such as ratio of actual work hours etc, and additional deduction shall not be allowed if the expenses are not distributed.

(3) Imputation of other relevant expenses and limit computation

Where an enterprise carries out multiple research and development activities within a tax year, it shall make separate imputation of research and development expenses allowed for additional deduction based on different research and development projects. The limit of other relevant expenses for each project shall be computed using the following formula:

Limit of other relevant expenses = sum of the research and development expenses allowed for additional deduction set out in item (a) to item (e) of Article (1) of the Notice x 10% / (1 - 10%).

Where other relevant expenses actually incurred are less than the limit, the additional deduction amount shall be computed in accordance with the actual incurred amount; where other relevant expenses actually incurred exceed the limit, the additional deduction amount shall be computed in accordance with the limit.

(4) Deduction of special income

When computing research and development expenses allowed for additional deduction, the enterprise shall deduct the special income derived in the current period, such as wastage, defective products and intermediate test products formed in the research and development process, which has been imputed as research and development expenses pursuant to the provisions of the Notice; where is insufficient for deduction, research and development expenses allowed for additional deduction shall be zero.

Where the products or the components, which are formed directly in the research and development activities of an enterprise, are sold overseas, the expenses of materials corresponding to the research and development expenses shall not be allowed for additional deduction.

(5) Treatment of financial funds

Where the expenses or intangible assets are formed in the research and development activities which are carried out by an enterprise using its non-taxable finance funds, such expenses and intangible assets shall not be allowed for additional deduction or amortised.

(6) Expenses not allowed for additional deduction

Expenses and expenditure items not allowed for pre-tax deduction for enterprise income tax purpose as stipulated by laws, administrative regulations and the finance and tax authorities of the State Council shall not be allowed for additional deduction.

Expenses included as intangible assets, which do not fall under the scope of research and development expenses allowed for additional deduction as stipulated in the Notice, shall not be allowed for additional deduction at the time of amortisation by the enterprise.

III. Entrusted research and development

Expenses incurred by an enterprise for entrusting an external organisation or individual to carry out research and development activities may be deducted pre-tax pursuant to the provisions; 80% of the expenses incurred in research and development activities shall be the additional deduction base amount. Where an individual is entrusted to carry out research and development, additional deduction shall be made in accordance with legitimate and valid proof documents such as invoices issued by the individual.

Expenses incurred by an enterprise for entrusting an overseas organisation

境外机构是指依照外国和地区（含港澳台）法律成立的企业和其他取得收入的组织。受托研发的境外个人是指外籍（含港澳台）个人。

四、不适用加计扣除政策行业的判定

《通知》中不适用税前加计扣除政策行业的企业，是指以《通知》所列行业业务为主营业务，其研发费用发生当年的主营业务收入占企业按税法第六条规定计算的收入总额减除不征税收入和投资收益的余额50%（不含）以上的企业。

五、核算要求

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。研发项目立项时应设置研发支出辅助账，由企业留存备查；年末汇总分析填报研发支出辅助账汇总表，并在报送《年度财务会计报告》的同时随附注一并报送主管税务机关。研发支出辅助账、研发支出辅助账汇总表可参照本公告所附样式（见附件）编制。

六、申报及备案管理

（一）企业年度纳税申报时，根据研发支出辅助账汇总表填报研发项目可加计扣除研发费用情况归集表（见附件），在年度纳税申报时随申报表一并报送。

（二）研发费用加计扣除实行备案管理，除“备案资料”和“主要留存备查资料”按照本公告规定执行外，其他备案管理要求按照《国家税务总局关于发布〈企业所得税优惠政策事项办理办法〉的公告》（国家税务总局公告2015年第76号）的规定执行。

（三）企业应当不迟于年度汇算清缴纳税申报时，向税务机关报送《企业所得税优惠事项备案表》和研发项目文件完成备案，并将下列资料留存备查：

1. 自主、委托、合作研究开发项目计划书和企业有权部门关于自主、委托、合作研究开发项目立项的决议文件；

2. 自主、委托、合作研究开发专门机构或项目组的编制情况和研发人员名单；

3. 经科技行政主管部门登记的委托、合作研究开发项目的合同；

4. 从事研发活动的人员和用于研发活动的仪器、设备、无形资产的费用分配说明（包括工作使用情况记录）；

5. 集中研发项目研发费决算表、集中研发项目费用分摊明细情况表和实际分享收益比例等资料；

to carry out research and development shall not be allowed for additional deduction; overseas organisations entrusted to carry out research and development shall mean enterprises established pursuant to laws of foreign countries and regions (including Hong Kong, Macau and Taiwan) and other organisations which derive income. Overseas individuals entrusted to carry out research and development shall mean foreign individuals (including Hong Kong, Macau and Taiwan).

IV. Determination of industries for which the additional deduction policy is not applicable

Enterprises in the industries for which the additional deduction policy is not applicable in this Notice shall mean enterprises whose principal activities are businesses in the industries set out in the Notice and whose income from principal activities in the year in which the research and development expenses are incurred constitute more than 50% (excluding 50%) of the balance after deducting non-taxable income and investment gains from the total income computed pursuant to the provisions of Article 6 of the tax law.

V. Accounting requirements

Enterprises shall conduct accounting treatment for research and development expenditure in accordance with the requirements of the financial accounting system of the State. At the time of setup of a

research and development project, the enterprise shall set up a subsidiary ledger for research and development expenditure, and retain for future inspection; fill in a summary statement of the subsidiary ledger for research and development expenditure during year-end compilation and analysis, and attach as appendix to the "Annual Financial Accounting Report" for submission to the tax authorities in charge. The subsidiary ledger for research and development expenditure, as well as the summary statement of the subsidiary ledger for research and development expenditure, may be prepared with reference to the templates attached to this Announcement (see Appendix).

VI. Administration of declaration and filing

(1) At the time of annual tax declaration, an enterprise shall fill in a Statement on Imputation of Research and Development Expenses of Research and Development Projects Allowed for Additional Deduction (see Appendix) based on the summary statement of the subsidiary ledger for research and development expenditure, and submit together with the tax return form when making annual tax declaration.

(2) Additional deduction for research and development expenses shall be subject to filing administration; except for "filing materials" and "main filing materials retained for inspection" which shall comply with this Announcement, other filing administration requirements shall comply with the provisions of the Announcement of the State Administration of Taxation on Promulgation of the Measures on Handling of Enterprise Income Tax Incentives (State Administration of Taxation Announcement [2015] No. 76).

(3) Enterprises shall submit a "Filing Form for Enterprise Income Tax Incentives" and the research and development project documents to complete filing with the tax authorities not later than the annual computation and settlement tax declaration, and retain the following materials for future inspection:

(a) proposal for the independent, entrusted or cooperative research and development project, and the resolution passed by the power organ of the enterprise pertaining to setting up the independent, entrusted or cooperative research and development project;

(b) composition of the organisation or project team for the independent, entrusted or cooperative research and development project, as well as name list of the research and development personnel;

(c) contract for the entrusted or cooperative research and development project, which is registered with the science and technology administrative authorities;

(d) explanation on distribution of expense of staff undertaking research and development activities and instruments, as well as equipment and intangible assets used for research and development activities (including records on work and usage);

(e) balance sheet for research and development expenses of research and development projects, breakdown of distribution of expenses of research and development projects, the actual benefit-sharing ratio etc;

6. “研发支出” 辅助账；	(f) subsidiary ledger for research and development expenditure;
7.企业如果已取得地市级(含)以上科技行政主管部门出具的鉴定意见,应作为资料留存备查;	(g) where the enterprise has obtained an expert opinion issued by the science and technology administrative authorities of prefectural level and above (inclusive), the expert opinion shall be retained for future inspection; and
8.省税务机关规定的其他资料。	(h) any other materials stipulated by the provincial tax authorities.

七、后续管理与核查 VII Follow-up administration and verification

税务机关应加强对享受研发费用加计扣除优惠企业的后续管理和监督检查。每年汇算清缴期结束后应开展核查,核查面不得低于享受该优惠企业户数的20%。省级税务机关可根据实际情况制订具体核查办法或工作措施。	The tax authorities shall strengthen follow-up administration and supervision and inspection for enterprises which enjoy additional deduction incentives for research and development expenses. The tax authorities shall conduct verification upon completion of the computation and settlement period of each year, and the verification shall cover not less than 20% of the enterprises which enjoy such incentives. The provincial tax authorities may formulate detailed verification measures or work measures based on actual circumstances.
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八、执行时间 VIII Implementation period

本公告适用于2016年度及以后年度企业所得税汇算清缴。	This Announcement shall apply to computation and settlement of enterprise income tax for year 2016 and thereafter.
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特此公告。	Announcement is hereby made.
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国家税务总局	29 December 2015
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2015年12月29日

附件：

- 1.自主研发“研发支出” 辅助账
- 2.委托研发“研发支出” 辅助账
- 3.合作研发“研发支出” 辅助账
- 4.集中研发“研发支出” 辅助账
- 5.“研发支出” 辅助账汇总表
- 6.研发项目可加计扣除研究开发费用情况归集表



扫一扫,手机阅读更方便