

国家税务总局关于研发费用税前加计扣除归集范围有关问题的公告 Notice of the State Administration of Taxation on Issues regarding the Scope of Concentration of Super Pre-tax Deduction for R&D Costs

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Notice of the State Administration of Taxation on Issues regarding the Scope of Concentration of Super Pre-tax Deduction for R&D Costs

国家税务总局公告2017年第40号

Announcement [2017] No. 40 of the State Administration of Taxation

为进一步做好研发费用税前加计扣除优惠政策的贯彻落实工作，切实解决政策落实过程中存在的问题，根据《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）及《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》（国家税务总局公告2015年第97号）等文件的规定，现就研发费用税前加计扣除归集范围有关问题公告如下：

In order to further implement the preferential policies of super pre-tax deduction for Research and development ("R&D") costs and effectively solve the problems existing in the policy implementation, relevant issues regarding the scope of concentration of super pre-tax deduction for R&D costs are hereby announced, according to the Notice of the Ministry of Finance, State Administration of Taxation and Ministry of Science and Technology on Improving the Policies of Super Pre-tax Deduction for R&D Costs (Cai Shui [2015] No. 119) and the Notice of the State Administration of Taxation on Issues regarding the Policies of Super Pre-tax Deduction for R&D Costs (Announcement [2015] No. 97 of State Administration of Taxation), as follows:

一、人员人工费用

1. Staff and Labour Costs

指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。

Staff and labour costs refer to the wages and salaries, basic pension insurance premium, basic medical insurance premium, unemployment insurance premium, job-related injury insurance premium, maternity insurance premium and housing fund for staff who are directly engaged in R&D activities, as well as the labour costs of external R&D personnel.

（一）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。外聘研发人员是指与本企业或劳务派遣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。

(1) Staff who are directly engaged in R&D activities include researchers, technicians and support staff. Researchers are professionals who are mainly engaged in R&D projects. Technicians refer to those who have the technical knowledge and experience in one or more fields of engineering technology, natural science and biosciences, who are involved in R&D under the guidance of researchers. Support staff mean technicians involved in R&D activities. External R&D personnel refer to the researchers, technicians and supporting personnel who have signed the labour service employment agreement (contract) with the enterprises or service dispatch companies and those under temporary employment.

接受劳务派遣的企业按照协议（合同）约定支付给劳务派遣企业，且由劳务派遣企业实际支付给外聘研发人员的工资薪金等费用，属于外聘研发人员的劳务费用。

The labour costs of external R&D personnel include the costs of salaries actually paid to the external R&D personnel by service dispatch companies, which the enterprises accepting the labour dispatch have paid to the service dispatch companies according to the agreement (contract).

（二）工资薪金包括按规定可以在税前扣除的对研发人员股权激励的支出。

(2) Wages and salaries include expenditures on equity incentives to R&D staff that can be deducted before taxes according to provisions.

（三）直接从事研发活动的人员、外聘研发人员同时从事非研发活动的，企业应对其人员活动情况做必要记录，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。

(3) Where the R&D staff who are directly engaged in R&D activities and the external R&D personnel carry out non-R&D activities at the same time, the enterprises shall keep necessary records on the activities of such persons, and shall allocate the actually incurred relevant costs between the R&D costs and the production and operation expenses, according to the factual working-hour proportion or other reasonable measures. Unallocated costs shall not

<p>二、直接投入费用</p>	<p>be super-deducted. 2. Direct Investment Costs</p>
<p>指研发活动直接消耗的材料、燃料和动力费用；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；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。</p>	<p>Direct investment costs refer to the costs of R&D activities for directly consumed materials, fuels and power; the R&D costs on moulds for intermediate test, trial-manufacture, process and equipment; the purchase costs for sample products, sample machines that do not constitute fixed assets, and the general test methods; the testing costs for trial products; the costs for operation, maintenance, adjustment, inspection, repair and other costs for equipment and facilities used for the R&D activities; and leasing fees for equipment and facilities used for R&D activities leased through commercial leasing.</p>
<p>(一) 以经营租赁方式租入的用于研发活动的仪器、设备，同时用于非研发活动的，企业应对其仪器设备使用情况做必要记录，并将其实际发生的租赁费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。</p>	<p>(1) Where the equipment and facilities used for R&D activities are leased through commercial leasing, and are used for non-R&D activities at the same time, the enterprises shall keep necessary records on the use of such equipment and facilities, and shall allocate the actually incurred leasing fees between the R&D costs and the production and operation expenses, according to the reasonable measures for example the factual working-hour proportion. Unallocated costs shall not be super-deducted.</p>
<p>(二) 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。</p>	<p>(2) Where the products directly formed from corporate R&D activities, or formed as part thereof are sold externally, the corresponding material costs in the R&D costs shall not be super-deducted.</p>
<p>产品销售与对应的材料费用发生在不同纳税年度且材料费用已计入研发费用的，可在销售当年以对应的材料费用发生额直接冲减当年的研发费用，不足冲减的，结转以后年度继续冲减。</p>	<p>Where the product sales and corresponding materials costs occur in different tax years and the materials costs have already been included in the R&D costs, in the year of the sales, the corresponding material costs can directly offset the current year's R&D costs; if the amount is insufficient for offsetting, it can be carried forward to the following years for offsetting.</p>
<p>三、折旧费用</p>	<p>3. Depreciation costs</p>
<p>指用于研发活动的仪器、设备的折旧费。</p>	<p>Depreciation costs refer to the depreciation expense for the equipment and facilities used for R&D activities.</p>
<p>(一) 用于研发活动的仪器、设备，同时用于非研发活动的，企业应对其仪器设备使用情况做必要记录，并将其实际发生的折旧费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。</p>	<p>(1) Where the equipment and facilities used for R&D activities are used for non-R&D activities at the same time, the enterprises shall keep necessary records on the use of equipment and facilities, and shall allocate the actually incurred depreciation between the R&D costs and the production and operation expenses, according to the reasonable measures for example the factual working-hour proportion. Unallocated costs shall not be super-deducted.</p>
<p>(二) 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政策时，就税前扣除的折旧部分计算加计扣除。</p>	<p>(2) When the equipment and facilities used for R&D activities of enterprises satisfy the provisions of tax laws, and the enterprises choose the preferential policies of accelerated depreciation, when such enterprises enjoy the policies of super pre-tax deduction for R&D costs, the pre-tax deducted part of depreciation shall be super-deducted.</p>
<p>四、无形资产摊销费用</p>	<p>4. Amortised Costs of Intangible Assets</p>
<p>指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。</p>	<p>Amortised costs of intangible assets refer to the amortised costs of software, patents, and non-patented technologies (including licenses, know-how, design and calculation methods, etc.) which have been used in R&D activities.</p>
<p>(一) 用于研发活动的无形资产，同时用于非研发活动的，企业应对其无形资产使用情况做必要记录，并将其实际发生的摊销费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。</p>	<p>(1) Where the intangible assets used for R&D activities are also used for non-R&D activities at the same time, the enterprises shall keep necessary records on the use of such intangible assets, and shall allocate the actually incurred amortisation between the R&D costs and the production and operation expenses, according to the reasonable measures for example the factual working-hour proportion. Unallocated costs shall not be super-deducted.</p>
<p>(二) 用于研发活动的无形资产，符合税法规定且选择缩短摊销年限的，在享受研发费用税前加计扣除政策时，就税前扣除的摊销部分计算加计扣除。</p>	<p>(2) If the intangible assets used in R&D activities that meet the requirements of the tax laws, and the enterprises choose to shorten the amortisation period, when such enterprises enjoy the Policies of Super Pre-tax Deduction for R&D Costs, the pre-tax deducted part of amortisation shall be super-deducted.</p>
<p>五、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</p>	<p>5. The design fees for new products, the fees for developing regulations for new processes, the clinical trial fees for the development of new drugs, and the field test fees for the technologies of exploration and development.</p>

指企业在新产品设计、新工艺规程制定、新药研制的临床试验、勘探开发技术的现场试验过程中发生的与开展该项活动有关的各类费用。

The aforesaid fees refer to various corporate costs related to the activities in the course of designing new products, developing regulations for new processes, carrying out clinical trials for research and production of new drugs, implementing field tests for technologies of exploration and development.

六、其他相关费用

6. Other Related Costs

指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，职工福利费、补充养老保险费、补充医疗保险费。

Other related costs refer to other expenses directly related to R&D activities, such as technical books and data fees, data translation fees, expert consulting fees, R&D insurance premiums on high and new technology, and the fees of searching, analysis, appraisal, demonstration, identification, assessment, evaluation, and test & acceptance for R&D results; the application fee, registration fee, agency fee, travel expenses, conference fee, employee welfare, insurance premiums on supplementary pension, and supplementary medical insurance premiums.

此类费用总额不得超过可加计扣除研发费用总额的10%。

The total amount of such fees may not exceed 10% of the total amount eligible for super deduction of R&D costs.

七、其他事项

7. Miscellaneous

(一) 企业取得的政府补助，会计处理时采用直接冲减研发费用方法且税务处理时未将其确认为应税收入的，应按冲减后的余额计算加计扣除金额。

(1) For government subsidies, at the time of accounting, if they are used to directly offset R&D costs, and at the time of taxation, they are not recognized as taxable income, the balance after offsetting shall be taken for the purpose of super-deduction.

(二) 企业取得研发过程中形成的下脚料、残次品、中间试制品等特殊收入，在计算确认收入当年的加计扣除研发费用时，应从已归集研发费用中扣减该特殊收入，不足扣减的，加计扣除研发费用按零计算。

(2) For special income obtained by the enterprises from scraps, defective products and intermediate trial products, at the time of calculation and confirmation of super-deduction of R&D costs of the current year, such special income shall be deducted from the concentrated R&D costs; if it is insufficient for deduction, the super deduction of R&D costs shall be calculated as zero.

(三) 企业开展研发活动中实际发生的研发费用形成无形资产的，其资本化的时点与会计处理保持一致。

(3) When the actually incurred R&D costs during the R&D activities form intangible assets, the time of such capitalisation shall be consistent with that of the accounting treatment.

(四) 失败的研发活动所发生的研发费用可享受税前加计扣除政策。

(4) R&D costs for failed R&D activities are covered by the super pre-tax deduction policy.

(五) 国家税务总局公告2015年第97号第三条所称“研发活动发生费用”是指委托方实际支付给受托方的费用。无论委托方是否享受研发费用税前加计扣除政策，受托方均不得加计扣除。

(5) Costs incurred in R&D activities referred to in Article 3 of the Announcement [2015] No. 97 of the State Administration of Taxation mean the costs actually paid to the agents by the principals. Whether or not the principals enjoy the policies of super pre-tax deduction for R&D costs does not affect the ineligibility of the agents to enjoy super pre-tax deduction.

委托方委托关联方开展研发活动的，受托方需向委托方提供研发过程中实际发生的研发项目费用支出明细情况。

If the principals entrust the affiliated parties to carry out R&D activities, the entrusted parties shall provide the breakdown of actually incurred expenditure for the R&D projects in the course of the R&D activities to the principals.

八、执行时间和适用对象

8. Period and Objects for Application of this Notice

本公告适用于2017年度及以后年度汇算清缴。以前年度已经进行税务处理的不再调整。涉及追溯享受优惠政策情形的，按照本公告的规定执行。科技型中小企业研发费用加计扣除事项按照本公告执行。

This Notice applies to final settlement in 2017 and thereafter. If taxation treatment has already been done in the previous years, there is no need to make adjustment. If the enjoyment of incentive policies involves retrospection, this Notice shall be applied. This Notice also applies to the super deduction of R&D costs in small and medium-sized enterprises for science and technologies.

国家税务总局公告2015年第97号第一条、第二条第(一)项、第二条第(二)项、第二条第(四)项同时废止。

The Article 1, Item 1 of Article 2, Item 2 of Article 2, and Item 4 of Article 2 of the Announcement [2015] No. 97 of the State Administration of Taxation are repealed concurrently.

国家税务总局

State Administration of Taxation

2017年11月8日

8 November 2017





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