

关于提高研究开发费用税前加计扣除比例的通知 Notice on the Increase in the Proportion of Additional Pre-tax Deduction of Research and Development Expenses

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关于提高研究开发费用税前加计扣除比例的通知

财税〔2018〕99号

各省、自治区、直辖市、计划单列市财政厅（局）、科技厅（局），国家税务总局各省、自治区、直辖市、计划单列市税务局，新疆生产建设兵团财政局、科技局：

为进一步激励企业加大研发投入，支持科技创新，现就提高企业研究开发费用（以下简称研发费用）税前加计扣除比例有关问题通知如下：

一、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，在2018年1月1日至2020年12月31日期间，再按照实际发生额的75%在税前加计扣除；形成无形资产的，在上述期间按照无形资产成本的175%在税前摊销。

二、企业享受研发费用税前加计扣除政策的其他政策口径和管理要求按照《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）、《财政部 税务总局 科技部关于企业委托境外研究开发费用税前加计扣除有关政策问题的通知》（财税〔2018〕64号）、《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）等文件规定执行。

财政部 税务总局 科技部

2018年9月20日

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The finance departments (bureaus), departments (bureaus) of science and technology and local offices of the State Administration of Taxation in all provinces, autonomous regions, centrally administered municipalities and cities with independent planning status, Finance Bureau and Bureau of Science and Technology of the Xinjiang Production and Construction Corps,

With a view to further stimulating enterprises to increase input in research and development and supporting scientific and technological innovation, we hereby notify you of the issues concerning the increase in the proportion of additional pre-tax deduction of research and development expenses (hereinafter referred to as the "R&D expenses") of enterprises as follows:

I. For the R&D expense actually incurred by an enterprise in research and development, which has not formed intangible assets yet, nor has it been accrued in current profits and losses, based on deduction of the actual amount as stipulated, 75% of the actual amount of the expenses is allowed for additional pre-tax deduction during the period from January 1, 2018 to December 31, 2020; if the expense has formed intangible assets, pre-tax amortization is allowed based on 175% of the cost of the intangible assets during the aforesaid period.

II. Other policy criteria and administrative requirements for enterprises to be eligible for the policy of additional pre-tax deduction of R&D expenses shall be governed by the Notice of the Ministry of Finance, the State Administration of Taxation and the Ministry of Science and Technology on Improving the Policies on Additional Pre-tax Deduction of Research and Development Expenses (Cai Shui [2015] No. 119), the Notice of the Ministry of Finance, the State Administration of Taxation and the Ministry of Science and Technology on Policies of Additional Pre-tax Deduction of the Expenses Incurred by Enterprises for Entrusted Overseas Research and Development Activities (Cai Shui [2018] No. 64), the Announcement of the State Administration of Taxation on Issues relating to the Policies of Additional Pre-tax Deduction of the Research and Development Expenses Incurred by Enterprises (Announcement [2015] No. 97 of the State Administration of Taxation) and other relevant documents.

Ministry of Finance



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