

企业会计准则第 16 号——政府补助

Accounting Standards for Enterprises No.16 – Government subsidies

第一章 总则

Chapter I General Provisions

第一条 为了规范政府补助的确认、计量和相关信息的披露，根据《企业会计准则基本准则》，制定本准则。

Article 1 For the purpose of regulating the recognition and measurement of government subsidies and the disclosure of relevant information, these Standards are formulated in accordance with the Accounting Standards for Enterprises – Basic Standards.

第二条 政府补助，是指企业从政府无偿取得货币性资产或非货币性资产，但不包括政府作为企业所有者投入的资本。

Article 2 A government subsidy refers to the monetary or non-monetary assets obtained freely by an enterprise from the government, but excluding the capital invested by the government as the owner of the enterprise.

第三条 政府补助分为与资产相关的政府补助和与收益相关的政府补助。

Article 3 Government subsidies are classified into the government subsidies related to assets and government subsidies related to incomes.

与收益相关的政府补助，是指除与资产相关的政府补助之外的政府补助。

The government subsidies related to income refer to all the government subsidies except those related to assets.

第四条 下列各项适用其他相关会计准则：

Article 4 Other related accounting standards shall apply to the following items:

(一) 所得税减免，适用《企业会计准则第 18 号-所得税》；

(1) The Accounting Standards for Enterprises No.18 – Income Tax shall apply to the deductions and exemptions from income tax; and

(二) 债务豁免，适用《企业会计准则第 12 号-债务重组》。

(2) The Accounting Standards for Enterprises No.12 – Debt Restructuring shall apply to the debt exemptions.

第二章

Chapter II

确认和计量

Recognition and Measurement

第五条 政府补助同时满足下列条件时，才能予以确认：

Article 5 No Government subsidies may be recognized unless the following conditions are met simultaneously:

(一) 企业能够满足政府补助所附条件；

(1) The enterprise can meet the conditions for the government subsidies; and

(二) 企业能够收到政府补助。

(2) The enterprise can obtain the government subsidies.

第六条政府补助为货币性资产的，应当按照收到或应收的金额计量，政府补助为非货币性资产的，应当按照公允价值计量；公允价值不能可靠取得的，按照名义金额计量。

Article 6 If a government subsidy is a monetary asset, it shall be measured according to the received or receivable amount. If a government subsidy is a non-monetary asset, it shall be measured at its fair value; if its fair value can't be obtained in a reliable way, it shall be measured at its nominal amount.

第七条与资产相关的政府补助，应当确认为递延收益，并在相关资产使用寿命内平均分配，计入当期损益。但是，以名义金额计量的政府补助，直接计入当期损益。

Article 7 The government subsidies related to assets shall be recognized as deferred income, equally distributed within the useful life of the relevant assets, and included in the current profits and losses. But the government subsidies measured at their nominal amounts shall be directly included in the current profits and losses.

第八条与收益相关的政府补助，应当分别下列情况处理：

Article 8 The government subsidies related to incomes shall be treated respectively in accordance with the circumstances as follows:

(一) 用于补偿企业以后期间的相关费用或损失的，确认为递延收益，并在确认相关费用的期间，计入当期损益。

(1) Those subsidies used for compensating the related future expenses or losses of the enterprise shall be recognized as deferred income and shall included in the current profits and losses during the period when the relevant expenses are recognized; or

(二) 用于补偿企业已发生的相关费用或损失的，计入当期损益。

(2) Those subsidies used for compensating the related expenses or losses incurred to the enterprise shall be directly included in the current profits and losses.

第九条已确认的政府补助需要返还的，应当作为会计估计变更，分别下列情况处理：

Article 9 If it is necessary to refund any government subsidy which has been recognized, it shall be deemed as accounting estimate change and treated respectively in accordance with the circumstances as follows:

(一) 存在相关递延收益的，冲减相关递延收益账面余额，超出部分计入当期损益；

- (1) If there is the deferred income concerned, the book balance of the deferred income shall be offset against, but the excessive part shall be included in the current profits and losses; and
- (二) 不存在相关递延收益的，计入当期损益。
- (2) If there is no deferred income concerned to the government subsidies, it shall be directly included in the current profits and losses.

第三章披露

Chapter III Disclosure

第十条企业应当在附注中披露与政府补助有关的下列信息：

Article 10 In its notes, an enterprise shall disclose the information concerning the government subsidies as follows:

- (一) 政府补助的种类及金额；
- (1) The type and amount of the government subsidies;
- (二) 计入当期损益的政府补助金额；
- (2) The amount of the government subsidies which are included in the current profits and losses;
- and
- (三) 本期返还的政府补助金额及原因。
- (3) The amount of the government subsidies refunded in the current period and the reasons.