

□“大众创业 万众创新”税收优惠政策指引

□“Mass entrepreneurship and innovation”Preferential Subsidies

Policy

□Web link:

<http://www.chinatax.gov.cn/n810341/n810755/c2576894/content.html>

推进大众创业、万众创新，是发展的动力之源，也是富民之道、公平之计、强国之策，截至 2017 年 7 月，我国针对创业就业主要环节和关键领域陆续推出了 83 项税收优惠措施，尤其是 2013 年以来，新出台了 73 项税收优惠，覆盖企业整个生命周期。

To Promote mass entrepreneurship and innovation is the power source for development as well as the way to enrich the people, the means of equality, and the policy for building a powerful country. Government has published 83 preferential subsidies measures aim at main link and key field in entrepreneurship and employment until July 2017. Especially since 2013, 73 new published tax breaks has covered entire life cycle of the enterprises.

一、企业初创期税收优惠

Tax breaks for the start-up enterprises

企业初创期，除了普惠式的税收优惠，重点行业的小微企业购置固定资产，特殊群体创业或者吸纳特殊群体就业（高校毕业生、失业人员、退役士兵、军转干部、随军家属、残疾人、回国服务的在外留学人员、长期来华定居专家等）还能享受特殊的税收优惠。同时，国家还对扶持企业成长的科技企业孵化器、国家大学科技园等创新创业平台、创投企业、金融机构、企业和个人等给予税收优惠，帮助企业聚集资金。具体包括：

For the start-up enterprises, except for the general preferential tax policies for all, the procurement of fixed assets by small and micro enterprises in

important industries, the entrepreneurship of special groups or the employment of special groups (university graduates, unemployed persons, discharged soldiers, demobilized army cadres, soldiers' relatives in army, the handicapped, personnel studying abroad and returning to the country to serve, and expert for permanent residence in China, etc.) shall enjoy special preferential tax policies. Meanwhile, the government also has preferential tax policies for the innovation and entrepreneurship platforms, venture investment enterprises, financial institutions, enterprises and individuals, such as technology enterprise incubator that supports the enterprise development, and national university technology parks, and helps the enterprises to raise fund. The specific policies are as follows:

(一) 小微企业税收优惠

(I) Preferential tax policy for small and micro enterprises

1.个人增值税起征点政策;

1. Threshold policy of individual value-added tax:

2.企业或非企业性单位销售额未超限免征增值税;

2. VAT exemption for the enterprises or non-enterprise organization with revenue within the limit;

3.增值税小规模纳税人销售额未超限免征增值税;

3. VAT exemption for taxpayer of small scale VAT with revenue within the limit;

4.小型微利企业减免企业所得税;

4. Corporate income tax deduction for small enterprises with meager profit;

5.重点行业小型微利企业固定资产加速折旧;

5. Accelerated depreciation of fixed assets of small enterprises with meager profit in important industries;

6.企业免征政府性基金;

6. Governmental fund exemption for enterprises;

(二) 重点群体创业就业税收优惠

(II) Preferential tax policy for entrepreneurship and employment of important groups

7.重点群体创业税收扣减;

7. Tax deduction for the entrepreneurship of important groups;

8.吸纳重点群体就业税收扣减;

8. Tax deduction for the employment of important groups;

9.退役士兵创业税收扣减;

9. Tax deduction for the entrepreneurship of discharged soldiers;

10.吸纳退役士兵就业企业税收扣减;

10. Tax deduction for the enterprises employing discharged soldiers;

11.随军家属创业免征增值税;

11. VAT exemption for the entrepreneurship of soldiers' relatives in army;

12.随军家属创业免征个人所得税;

12. Individual income tax exemption for the entrepreneurship of soldiers' relatives in army;

13.安置随军家属就业的企业免征增值税;

13. VAT exemption for the enterprises employing soldiers' relatives in army;

14.军队转业干部创业免征增值税；

14. VAT exemption for the entrepreneurship of demobilized army cadres;

15.自主择业的军队转业干部免征个人所得税；

15. Individual income tax exemption for the demobilized army cadres hunting jobs on their own ;

16.安置军队转业干部就业的企业免征增值税；

16. VAT exemption for the enterprises employing demobilized army cadres;

17.残疾人创业免征增值税；

17. VAT exemption for the entrepreneurship of the handicapped;

18.安置残疾人就业的单位和个体户增值税即征即退；

18. VAT rebate upon payment for the organizations and self-employed business owners employing the handicapped;

19.特殊教育学校举办的企业安置残疾人就业增值税即征即退；

19. VAT rebate upon payment for the enterprises employing the handicapped, which are held by special education schools;

20.残疾人就业减征个人所得税；

20. Individual income tax exemption for the handicapped who are employed;

21.安置残疾人就业的企业残疾人工资加计扣除；

21. Additional deduction for salaries of the handicapped for the enterprises employing the handicapped;

22.安置残疾人就业的单位减免城镇土地使用税;

22. Urban land use tax deduction for salaries of the organizations employing the handicapped;

23.长期来华定居专家进口自用小汽车免征车辆购置税;

23. Vehicle purchase tax exemption for the sedan car for one's own use imported by experts for permanent residence in China;

24.回国服务的在外留学人员购买自用国产小汽车免征车辆购置税;

24. Vehicle purchase tax exemption for the domestically-made sedan car for one's own use purchased by personnel studying abroad and returning to the country to serve;

（三）创业就业平台税收优惠

(III) Preferential tax policy for entrepreneurship and employment platforms

25.科技企业孵化器（含众创空间）免征增值税;

25. VAT exemption for technology enterprise incubators (including mass entrepreneurship space);

26.符合非营利组织条件的孵化器的收入免征企业所得税;

26. Corporate income tax exemption for the income of the incubators that meet the conditions of non-profit organization;

27.科技企业孵化器免征房产税;

27. Property tax exemption for technology enterprise incubators;

28.科技企业孵化器免征城镇土地使用税;

28. Urban land use tax exemption for technology enterprise incubators;

29.国家大学科技园免征增值税；

29. VAT exemption for national university technology parks;

30.符合非营利组织条件的大学科技园的收入免征企业所得税；

30. Corporate income tax exemption for the income of the university technology parks that meet the conditions of non-profit organization;

31.国家大学科技园免征房产税；

31. Property tax exemption for national university technology parks;

32.国家大学科技园免征城镇土地使用税；

32. Urban land use tax exemption for national university technology parks;

（四）对提供资金、非货币性资产投资助力的创投企业、金融机构等给予税收优惠

(IV) Preferential tax policy for venture investment enterprises and financial institutions that provide fund and support with non-monetary assets investment

33.创投企业投资未上市的中小高新技术企业按比例抵扣应纳税所得额；

33. The taxable income can be offset by the investment of venture investment enterprises in unlisted small and medium-sized high-tech enterprises in certain rate;

34.有限合伙制创业投资企业法人合伙人投资未上市的中小高新技术企业按比例抵扣应纳税所得额；

34. The taxable income can be offset by the investment of the entity partner of limited partnership venture capital enterprise in unlisted small and medium-sized high-tech enterprises in certain rate;

35.公司制创投企业投资初创科技型企业按比例抵扣应纳税所得额；

35. The taxable income can be offset by the investment of the corporate venture investment enterprises in technology start-ups in certain rate;

36.有限合伙制创业投资企业法人合伙人投资初创科技型企业按比例抵扣应纳税所得额；

36. The taxable income can be offset by the investment of the entity partner of limited partnership venture capital enterprise in technology start-ups in certain rate;

37.有限合伙制创业投资企业个人合伙人投资初创科技型企业按比例抵扣应纳税所得额；

37. The taxable income can be offset by the investment of the individual partner of limited partnership venture capital enterprise in technology start-ups in certain rate;

38.天使投资人投资初创科技型企业按比例抵扣应纳税所得额；

38. The taxable income can be offset by the investment of the angel investor in technology start-ups in certain rate;

39.以非货币性资产对外投资确认的非货币性资产转让所得分期缴纳企业所得税；

39. The corporate income tax can be paid in installments for the transfer income of non-monetary assets confirmed in the foreign investment with non-monetary assets;

40.以非货币性资产对外投资确认的非货币性资产转让所得分期缴纳个人所得税；

40. The individual income tax can be paid in installments for the transfer income of non-monetary assets confirmed in the foreign investment with non-monetary assets;

41.金融企业发放涉农和中小企业贷款按比例计提的贷款损失准备金企业所得税税前扣除；

41. The loan loss reserve calculated and withdrawn in certain rate for the agriculture-related loans and loans for small and medium-sized enterprises released by financial institutions can be deducted before tax for corporate income tax;

42.金融机构与小型微型企业签订借款合同免征印花税；

42. Stamp duty exemption for the lending contract signed between financial institution and small and micro enterprise;

二、企业成长期税收优惠

Preferential tax for enterprise in the growth stage

为营造良好的科技创新税收环境，促进企业快速健康成长，国家出台了一系列税收优惠政策帮助企业不断增强转型升级的动力。对研发费用实施所得税加计扣除政策。对企业固定资产实行加速折旧，尤其是生物药品制造业、软件和信息技术服务业等 6 个行业、4 个领域重点行业的企业用于研发活动的仪器设备不超过 100 万元的，可以一次性税前扣除。企业购买用于科学研究、科技开发和教学的设备享受进口环节增值税、消费税免税和国内增值税退税等税收优惠。帮助企业和科研机构留住创新人才，鼓励创新人才为企业提供充分的智力保障和支持。具体包括：

To create good technology innovation taxation environment, and promote the rapid and healthy growth of the enterprises, the government has issued a series of preferential tax policies to help the enterprises to continuously enhance the power for transformation and upgrading. Additional deduction policy is implemented for research and development fees. Accelerated depreciation is implemented for fixed assets of the enterprises. Especially, in case the

equipment and devices for the purpose of research and development activities in the important industries of the 6 industries and 4 fields important industries, such as biopharmaceutical industry, software and information technology service industry, have a value less than RMB 1,000,000, they can be deducted once off before tax. The enterprises enjoy the preferential policies, such as import VAT and consumption tax exemption, and domestic VAT rebate when they purchase the equipment for scientific research, technological development and teaching. The policies will help the enterprises and R & D institutions to keep the innovative talents, and encourage the innovative talents to provide sufficient intelligence guarantee and support for the enterprises. The specific policies are as follows:

(一) 研发费用加计扣除政策

preferential policy of R&D costs deduction

43.企业的研发费用实行 150%的加计扣除政策

R&D costs deduction of 150%

44.提高科技型中小企业研发费用加计扣除比例;

increase proportion of R&D costs deduction in

Small&Medium-sized Technology Enterprises

(二) 固定资产加速折旧政策

Policy of accelerated depreciation of fixed assets

45.固定资产加速折旧或一次性扣除;

Accelerated depreciation of fixed assets or one-time deduction

46.重点行业固定资产加速折旧;

Accelerated depreciation of fixed assets in key industries

(三) 购买符合条件设备税收优惠

Preferential tax for purchases of qualified equipment

47.重大技术装备进口免征增值税；

VAT exemption for import of major technical equipment

48.内资研发机构和外资研发中心采购国产设备增值税退税；

VAT refund for Domestic R&D Institutes and Foreign R&D centers
purchasing China-made equipment

49.科学研究机构、技术开发机构、学校等单位进口符合条件的商品享受
免征进口环节增值税、消费税；

49. The organizations such as scientific research institutions, technological
development institutions and schools enjoy import VAT and consumption tax
exemption when they import the commodities meeting the conditions;

（四）科技成果转化税收优惠

Preferential tax on the commercialization of research findings

50. 技术转让、技术开发和与之相关的技术咨询、技术服务免征增值税；

VAT exemption for technology transfer, technical development and related
technical consulting, technical services

51.技术转让所得减免企业所得税；

EIT shall be exempted from technology transfer

（五）科研机构创新人才税收优惠

(IV) Preferential tax policy for scientific research institutions and innovative
talents

52.科研机构、高等学校股权奖励延期缴纳个人所得税；

52. Deferred payment of individual income tax for the share reward of
scientific research institutions and universities and colleges;

53.高新技术企业技术人员股权奖励分期缴纳个人所得税；

53. Payment of individual income tax in installments for the share reward of technical personnel of high-tech enterprises;

54.中小高新技术企业个人股东分期缴纳个人所得税；

54. Payment of individual income tax in installments for the individual shareholders of small and medium-sized high-tech enterprises;

55.获得非上市公司股票期权、股权期权、限制性股票和股权奖励递延缴纳个人所得税；

55. Deferred payment of individual income tax for the acquired stock option, equity option, restricted share and share reward of unlisted companies;

56.获得上市公司股票期权、限制性股票和股权奖励适当延长纳税期限；

56. Certain extension of tax payment deadline for the acquired stock option, restricted share and share reward of listed companies;

57.企业以及个人以技术成果投资入股递延缴纳个人所得税；

57. Deferred payment of individual income tax for the shareholding with the technical result investment of the enterprises and individuals;

58.由国家级、省部级以及国际组织对科技人员颁发的科技奖金免征个人所得税。

58. Individual income tax exemption for the technology prize reward granted by national, provincial and ministry level and international organizations to the technical personnel.

三、企业成熟期税收优惠政策

Preferential Policy for enterprises in maturity stage

发展壮大有成长性的企业，同样具有税收政策优势，国家充分补给“营养”，助力企业枝繁叶茂、独木成林。目前税收优惠政策覆盖科技创新活动的各个环节领域，帮助抢占科技制高点的创新型企业加快追赶的步伐。对高新技术企业减按 15% 的税率征收企业所得税，并不断扩大高新技术企业认定范围。对处于服务外包示范城市和国家服务贸易创新发展试点城市地区的技术先进型服务企业，减按 15% 的税率征收企业所得税。对软件和集成电路企业，可以享受“两免三减半”等企业所得税优惠，尤其是国家规划布局内的重点企业，可减按 10% 的税率征收企业所得税。对自行开发生产的计算机软件产品、集成电路重大项目企业还给予增值税期末留抵税额退税的优惠。具体包括：

The developed enterprises with growth nature also enjoy preferential tax policies. The government will provide sufficient “nutrition” to help the enterprises to grow vigorously and become a giant enterprise. Currently, the preferential tax policies have covered all the steps and fields of technological innovation activities to help the innovative enterprises standing at the summit of technology to speed up their pace of making progress. The corporate income tax is in the reduced rate of 15% for high-tech enterprises and the scope of certified high-tech enterprises is being continuously expanded. And the corporate income tax is in the reduced rate of 15% for the technology-advanced service enterprises in service outsourcing demonstration cities and national service trading innovative development pilot cities. The software and integrated circuit enterprises can enjoy the preferential policies for corporate income tax, such as “two exemptions and 50% for three types”. Especially for the significant enterprises in the national planning layout, the corporate income tax is charged in a reduced rate of 10%. And the enterprises for independent development and manufacturing of computer software products and the important projects of integrated circuit can also enjoy the preferential policy of rebate of term-end retained VAT amount for future offset. The specific policies are as follows:

（一）高新技术企业税收优惠

Preferential tax for High & New Technology Enterprises

59.高新技术企业减按 15%的税率征收企业所得税；

High&New Technology Enterprises are taxed at a rate of 15%(while others are taxed at a rate of 25%)

60.高新技术企业职工教育经费税前扣除；

Tax deduction for education of employees of High&New Technology Enterprises

61.技术先进型服务企业享受低税率企业所得税；

Low rate of EIT for Advanced Technology Service Enterprises

62.技术先进型服务企业职工教育经费税前扣除；

Tax deduction for education of employees of Advanced Technology Service Enterprises

63.以境内、境外全部生产经营活动有关的研究开发费用总额、总收入、销售收入总额、高新技术产品（服务）收入等指标申请并经认定的高新技术企业，其来源于境外的所得可以享受高新技术企业所得税优惠政策，即对其来源于境外所得可以按照 15%的优惠税率缴纳企业所得税，在计算境外抵免限额时，可按照 15%的优惠税率计算境内外应纳税总额。

For those recognized High&New Technology Enterprises who applied through indicators such as total R&D expenses,total revenue, total sales income, total income of High&New Technology Products (services) related to all production and business operation activities in domestic and overseas , they can get preferential EIT policy which is taxed of 15% .

64.研发费用未形成无形资产计入当期损益的，按照实际发生额的 75%在税前加计扣除；形成无形资产的，在按照无形资产成本的 175%在税前摊销（税前加计扣除比例越高，税前扣除就越高，缴税就越少）。

If the R&D cost does not form an intangible asset into the current profit and loss, it shall be deducted before tax in accordance with the 75% of the actual amount incurred; In the form of intangible assets, in accordance with the cost of intangible assets of 175%, pre-tax amortization (the higher the deduction, the higher the pre-tax deduction will be, the lower the tax rate will be)

（二）软件企业税收优惠

(II) Preferential tax policy for software enterprises

63. 软件产业增值税超税负即征即退；

63. Rebate for the excessive part of VAT upon payment for software industry;

64. 新办软件企业定期减免企业所得税；

64. Corporate income tax deduction at regular intervals for software start-ups;

65. 国家规划布局内重点软件企业减按 10% 的税率征收企业所得税；

65. A reduced corporate income tax rate of 10% for the important software enterprises in the national planning layout;

66. 软件企业取得即征即退增值税款用于软件产品研发和扩大再生产的企业所得税优惠；

66. Preferential policy for the software enterprises receiving VAT rebate upon payment and using such fund for research, development and expanded reproduction of software products;

67. 软件企业职工培训费用应纳税所得额扣除；

67. The deduction of employee training fee of software enterprises from taxable income amount;

68. 企业外购的软件缩短折旧或摊销年限；

68. The shortened depreciation and amortization period for the software outsourced by the enterprises;

(三) 动漫企业税收优惠

(III) Preferential tax policy for animation enterprises

69. 动漫企业增值税超税负即征即退;

69. Rebate for the excessive part of VAT upon payment for animation enterprises;

(四) 集成电路企业税收优惠

(IV) Preferential tax policy for integrated circuit enterprises

70. 集成电路重大项目增值税留抵税额退税;

70. The rebate of retained VAT amount for future offset for important integrated circuit projects;

71. 集成电路线宽小于 0.8 微米 (含) 的集成电路生产企业定期减免企业所得税;

71. Corporate income tax deduction at regular intervals for manufacturing enterprises of integrated circuit with line width less than 0.8 μm (including 0.8 μm);

72. 线宽小于 0.25 微米的集成电路生产企业减按 15% 税率征收企业所得税;

72. A reduced corporate income tax rate of 15% for manufacturing enterprises of integrated circuit with line width less than 0.25 μm ;

73. 投资额超过 80 亿元的集成电路生产企业减按 15% 税率征收企业所得税;

73. A reduced corporate income tax rate of 15% for integrated circuit manufacturing enterprises with an investment amount above RMB 8 billion;

74. 线宽小于 0.25 微米的集成电路生产企业定期减免企业所得税;

74. Corporate income tax deduction at regular intervals for manufacturing enterprises of integrated circuit with line width less than 0.25 μm ;

75.投资额超过 80 亿元的集成电路生产企业定期减免企业所得税;

75. Corporate income tax deduction at regular intervals for integrated circuit manufacturing enterprises with an investment amount above RMB 8 billion;

76.新办集成电路设计企业定期减免企业所得税;

76. Corporate income tax deduction at regular intervals for integrated circuit design start-ups;

77.国家规划布局内的集成电路设计企业减按 10% 的税率征收企业所得税;

77. A reduced corporate income tax rate of 10% for integrated circuit design enterprises in national planning layout;

78.集成电路设计企业计算应纳税所得额时扣除职工培训费用;

78. The deduction of employee training fee of integrated circuit design enterprises from taxable income amount;

79.集成电路生产企业生产设备缩短折旧年限;

79. The shortened depreciation period for the manufacturing equipment of integrated circuit manufacturing enterprises;

80.集成电路封装、测试企业定期减免企业所得税;

80. Corporate income tax deduction at regular intervals for integrated circuit packaging and test enterprises;

81.集成电路关键专用材料生产企业、集成电路专用设备生产企业定期减免企业所得税;

81. Corporate income tax deduction at regular intervals for key specialized material manufacturing enterprises of integrated circuit and special equipment manufacturing enterprises of integrated circuit;

82.集成电路企业退还的增值税期末留抵税额在城市维护建设税、教育费附加和地方教育附加的计税依据中扣除;

82. The deduction of the rebate of term-end retained VAT amount for future offset from the taxation basis of urban maintenance and construction tax, education surcharge and local education surcharge for integrated circuit enterprises;

(五) 研制大型客机、大型客机发动机项目和生产销售新支线飞机企业

(V) Enterprises for research of airliner, airliner engine project and manufacturing and sales of new regional aircraft

83.研制大型客机、大型客机发动机项目和生产销售新支线飞机增值税期末留抵退税。

83. The rebate of term-end retained VAT amount for future offset for the research of airliner, airliner engine project and manufacturing and sales of new regional aircraft.