

CHINA TAXATION 中國稅務
VAT SMALL-SCALE TAXPAYER VS VAT GENERAL TAXPAYER
 一般納稅人對比小規模納稅人

Items		VAT Small-scale Taxpayers 小規模納稅人	VAT General Taxpayer 一般納稅人
1	Application Criteria 認定條件	1) Company shall be ratified as VAT small-scale taxpayer when registration with no need for separate application; 無需申請，公司註冊時自動被認定為小規模納稅人； 2) The company's annual taxable sales shall not exceed RMB5 million. 年應徵增值稅銷售額不得超過人民幣 500 萬元。	1) The company shall apply for the qualification of VAT general taxpayer when its annual taxable sales reach or exceed RMB 5 million, if not apply, it shall be compulsorily ratified as VAT general taxpayer; 年應徵增值稅銷售額超過人民幣 500 萬元，應當申請認定成為一般納稅人，否則會被強制認定成為一般納稅人； 2) Newly registered company or company with annual taxable sales not exceeding RMB5 million can apply for the qualification of VAT general taxpayer if it has fixed operation place and can provide legal and valid vouchers and accurate tax filing data. 有固定經營場所、且根據合法、有效憑證核算，能夠提供準確稅務資料，年應稅銷售額未超過小規模納稅人標準以及新開業的納稅人，可以申請一般納稅人資格認定。
2	Tax and Levy Rate 稅率與徵收率	The applicable levy rate is 3%. 徵收率為 3%	The applicable tax rate is divided into four levels, 16%, 10%, 6% and 0% respectively. 稅率為 16%，10%，6% 及 0% 四檔。
3	Tax Filing Method 納稅申報方式	VAT and its surcharges shall be declared on quarterly basis. 增值稅及其附加費按季度申報。	VAT and its surcharges shall be declared on monthly basis. 增值稅及其附加費按月申報。
4	Tax Calculation 計稅方法	Taxable Sales/(1-Levy Rate)*Levy Rate. 含稅銷售額 / (1+徵收率) × 徵收率。	Output VAT – Input VAT. 抵扣制：銷項稅額-進項稅額。

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5	Input VAT 增值稅進項稅額	<p>Not deductible. The input VAT obtained for purchasing goods, assets and taxable service is not deductible even if VAT special invoice could be obtained.</p> <p>不能抵扣。購進貨物、資產或應稅勞務或服務時，即使取得了增值稅專用發票也不能進行抵扣。</p>	<p>Deductible. The input VAT as shown on the VAT special invoice for purchasing goods, assets and taxable service and the withholding VAT incurred for remitting payments to foreign companies is deductible.</p> <p>可以抵扣。購進貨物、資產或應稅勞務或服務而取得了增值稅專用發票所列的增值稅可以申請抵扣；對外付匯時代扣代繳的增值稅也可以申請抵扣。</p>
6	Input VAT Accounting Treatment 增值進項稅額的賬務處理	<p>The price and relevant VAT shall be posted into the accounts of assets, costs or expenses in full amount.</p> <p>全額計入資產或成本費用。</p>	<p>Adopt “price and tax separated” policy. The price shall be posted into the accounts of assets, costs or expenses, while, the VAT shall be posted into the account of tax payable-VAT payable-input VAT, so as to offset output VAT.</p> <p>價稅分離：價款部份計入成本費用或資產等，稅款部份計入應交稅金-應交增值稅-進項稅額，抵減銷項稅額。</p>
7	Issuance of VAT Special Invoice 增值稅專用發票	<ol style="list-style-type: none"> VAT small-scale taxpayer with monthly sales not exceeding RMB30,000 or quarterly sales not exceeding RMB90,000 whose business scope covers accommodation, consultancy, construction, manufacturing, software, information transmission, information technology can issued VAT special invoice by itself; 企業的經營範圍內含有住宿業、諮詢服務或建築業、工業、軟體業、資訊傳輸業、資訊技術服務業，且月銷售額超過 3 萬或者季度銷售額超過人民幣 9 萬，可以自行開具增值稅專用發票 Other companies shall need to apply with tax bureau to issue VAT special invoice; 其他企業要開具增值稅專用發票，只能由稅務局代開； The VAT rate shown on the VAT special invoice shall be 3% for the invoice either issued by company itself or by tax bureau. 無論是自行開具還是稅局代開增值稅專用發票，發票上的增值稅稅率均為 3%。 	<p>VAT special invoice can be issued for goods selling or taxable service rendering and the rates shown on the invoice can be 16%, 10% or 6%, which is subject to the goods or service sold.</p> <p>銷售貨物或提供應稅勞務及服務可以開具增值稅專用發票，增值稅專用發票的稅率為 16%、10% 或 6% 三檔。</p>

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8	Export Tax Rebate 出口退稅	VAT shall be exempted for export business and no rebate can be applied. 出口免徵增值稅，不能申請退稅。	The applicable VAT rate is 0% for export business. Refund can be applied for the input VAT generated for purchasing of goods and taxable service and the rebate rate or amount of tax refund shall be subject to the category of the exported goods or service. 出口增值稅稅率為 0%，購進貨物或服務支付的增值稅進項稅額可以申請退回，退稅率或退稅額根據實際出口貨物類別或服務而定。
9	VAT Preferential Tax Policy 增值稅優惠	<p>1) As at 31 December 2020, small and micro enterprises with monthly sales not exceeding RMB30,000 can enjoy VAT exemption; 至 2020 年 12 月 31 日，月銷售額不超過人民幣 3 萬元，小微企業免徵增值稅；</p> <p>2) As at 31 December 2020, enterprises engaging in goods or intangible assets selling, repairing and other taxable service rendering with monthly sales not exceeding RMB30,000 (quarterly sales not exceeding RMB90,000) can enjoy the VAT exemption. 至 2020 年 12 月 31 日，銷售貨物或者加工、修理修配勞務月銷售額不超過人民幣 3 萬元（按季納稅人民幣 9 萬元），銷售服務、無形資產月銷售額不超過 3 萬元（按季納稅人民幣 9 萬元）的，可分別享受小微企業暫免徵收增值稅優惠政策。</p>	NIL 無
10	Urban Construction Tax Preferential Policy 城建稅優惠	Urban construction tax shall be exempted together with the exemption of VAT and the exemption criteria are the same as those for VAT. 免徵增值稅時，城建稅將相應獲得免徵（標準同上）。	NIL 無
11	Surcharges Tax Preferential Policy 附加費優惠	Small and micro enterprises with monthly sales or business income no more than RMB100,000 (quarterly sales or business income not exceeding RMB300,000 for quarterly filing taxpayer) shall be exempted from educational surcharge, local educational surcharge and water conservancy and construction fund. 月銷售額或營業額不超過人民幣 10 萬元（按季度納稅的季度銷售額或營業額不超過人民幣 30 萬元）的小微企業，免徵教育費附加、地方教育附加、水利建設基金。	

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12	Corporate Income Tax Preferential Policy 企業所得稅優惠	As at 31 December 2019, for small and micro enterprises with annual taxable income of no more than RMB 1 million, the taxable income shall be halved for tax calculation and the applicable corporate income tax rate shall be 20%. 至 2019 年 12 月 31 日，年應納稅所得額低於人民幣 100 萬元（含 100 萬元）的小型微利企業，其所得減按 50% 計入應納稅所得額，按 20% 的稅率繳納企業所得稅。	
13	Applicable Enterprises 適用企業	Applicable to those companies which cannot obtain VAT special invoice and will not issue VAT special invoice. 未能取得增值稅進項專用發票且無需開具增值稅專用發票。	Applicable to those companies which 適用於下述企業： 1) need to issue VAT special invoice; or 需要開具增值稅專用發票；或 2) have large amount of input VAT to offset output VAT; or 值稅進項稅額比較大可以獲得抵扣稅制之優惠；或 3) need to apply for VAT rebate for export business. 出口業務需要申請增值稅退稅。

Note 注:

1. Annual taxable sales refer to the accumulated VAT taxable sales for no more than 12 consecutive months, including the tax exempted sales.
年應稅銷售額，是指納稅人在連續不超過 12 個月的經營期內累計應徵增值稅銷售額，包括免稅銷售額。
2. The criteria for small and micro enterprise:
小微企業的認定條件：
 - (1) Enterprises with annual taxable income of no more than RMB1 million; and
年應納稅所得額低於人民幣 100 萬元（含 100 萬元）；且
 - (2) For manufacturing enterprises, the employees shall not exceed 100 heads and the total assets limit to RMB30 million; or
工業企業，從業人數不超過 100 人，資產總額不超過人民幣 3,000 萬元；或
 - (3) For other enterprises, the employees shall not exceed 80 heads and the total assets limit to RMB10 million.
其他企業，從業人數不超過 80 人，資產總額不超過人民幣 1,000 萬元。