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财政部 国家税务总局

关于印发《东北地区扩大增值税抵扣范围若干问题的规定》的通知

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辽宁、吉林、黑龙江、大连省（市）财政厅（局）、国家税务局：

根据中共中央、国务院《关于实施东北地区等老工业基地振兴战略的若干意见》（中发[2003]11号）的精神，经国务院批准，财政部、国家税务总局制定了《东北地区扩大增值税抵扣范围若干问题的规定》（以下简称《规定》），现印发给你们，请遵照执行。

对《规定》中装备制造业、石化工业、冶金业、船舶制造业、汽车制造业、农产品加工业范围以外的，从事军品或高新技术产品生产的增值税一般纳税人，如需实行《规定》的抵扣办法，由省级税务部门提出适用的军品或高新技术产品的具体条件，报财政部和国家税务总局研究后，另行规定。

选择东北地区的部分行业试行扩大增值税抵扣范围，既是中央为振兴东北老工业基地采取的重大措施，也是为今后全国实施增值税转型改革积累经验。试点地区各有关部门应加强领导；认真组织实施。执行中有什么问题要及时上报财政部和国家税务总局。

附件：东北地区扩大增值税抵扣范围若干问题的规定

财政部 国家税务总局

二〇〇四年九月十四日

附件：东北地区扩大增值税抵扣范围若干问题的规定

一、根据中共中央、国务院《关于实施东北地区等老工业基地振兴战略的若干意见》（中发[2003]11号）制定本规定。

二、本规定适用于黑龙江省、吉林省、辽宁省和大连市从事装备制造业、石化工业、冶金业、船舶制造业、汽车制造业、农产品加工业产品生产为主的增值税一般纳税人（以下简称纳税人）。

前款所称为主，是指纳税人生产销售装备制造业、石化工业、冶金业、船舶制造业、汽车制造业、农产品加工业产品年销售额占全部销售额50%（含50%）以上。

适用规定的具体行业范围见附件。

三、纳税人发生下列项目的进项税额准予按照第五条的规定抵扣：

- （一）购进（包括接受捐赠和实物投资，下同）固定资产；
- （二）用于自制（含改扩建、安装，下同）固定资产的购进货物或应税劳务；
- （三）通过融资租赁方式取得的固定资产，凡出租方按照《国家税务总局关于融资租赁业务征收流转税问题的通知》（国税函[2000]514号）的规定缴纳增值税的；
- （四）为固定资产所支付的运输费用。

本条所称进项税额是指纳税人自2004年7月1日起实际发生，并取得2004年7月1日（含）以后开具的增值税专用发票、交通运输发票以及海关进口增值税缴款书合法扣税凭证的进项税额。

四、本规定所称固定资产是指《中华人民共和国增值税暂行条例实施细则》第十九条所规定的固定资产。纳税人外购和自制的不动产不属于本规定的扣除范围。

五、纳税人当年准予抵扣的上述第三条所列进项税额不得超过当年新增增值税税额，当年没有新增增值税税额或新增增值税额不足抵扣的，未抵扣的进项税额应留待下年抵扣。纳税人有欠交增值税的，应先抵减欠税。

本条所称当年新增增值税税额是指当年实现应交增值税超过2003年应交增值税部分。

为了保证年度内扣税的均衡性，实际操作时，采用逐期计算新增增值税税额，按月抵扣，年底清算的办法。

六、凡现有企业合并、分立、改制、改组、扩建、搬迁、转产以及吸收新成员、改变领导（或隶属）关系、改变企业名称的，应以原企业2003年应交增值税为基数计算新增增值税税额。

七、纳税人购进固定资产发生下列情形的，进项税额不得按照第五条规定抵扣：

- （一）将固定资产专用于非应税项目（不含本规定所称固定资产的在建工程，下同）；
- （二）将固定资产专用于免税项目；
- （三）将固定资产专用于集体福利或者个人消费；
- （四）固定资产为应征消费税的汽车、摩托车；
- （五）将固定资产供未纳入本规定适用范围的机构使用。

已抵扣或已记入待抵扣进项税额的固定资产发生上述情形的，纳税人应在当月按下列公式计算不得抵扣的进项税额：

不得抵扣的进项税额=固定资产净值×适用税率

不得抵扣的进项税额可先抵减待抵扣进项税额余额，无余额的，再从当期进项税额中转出。

八、纳税人的下列行为，视同销售货物：

- （一）将自制或委托加工的固定资产专用于非应税项目；
- （二）将自制或委托加工的固定资产专用于免税项目；
- （三）将自制、委托加工或购进的固定资产作为投资，提供给其他单位或个体经营者；
- （四）将自制、委托加工或购进的固定资产分配给股东或投资者；
- （五）将自制、委托加工的固定资产专用于集体福利或个人消费；
- （六）将自制、委托加工或购进的固定资产无偿赠送他人。

纳税人有上述视同销售货物行为而未作销售的，以视同销售固定资产的净值为销售额。

九、纳税人销售自己使用过的固定资产，其取得的销售收入依适用税率征税，并按下列方法抵扣固定资产进项税额：

- （一）如该项固定资产进项税额已记入待抵扣固定资产进项税额的，在增加固定资产销项税额的同时，等量减少待抵扣固定资产进项税额的余额并转入进项税额抵扣；

如待抵扣固定资产进项税余额小于固定资产销项税额的，可将余额全部转入当期进项税额抵扣；

- （二）如该项固定资产未抵扣或未记入待抵扣进项税额的，按下列公式计算应抵扣的进项税额：

应抵扣使用过固定资产进项税额=固定资产净值×适用税率

应抵扣使用过固定资产进项税额可直接记入当期增值税进项税额。

十、纳入本规定实施范围的外商投资企业不再适用在投资总额内购买国产设备的增值税退税政策。

十一、本规定由财政部、国家税务总局负责解释。

十二、本规定自2004年7月1日起执行。本规定的具体操作办法及2004年的过渡办法另行制定。

附：扩大增值税抵扣的具体行业范围

1. 装备制造业：包括通用设备制造业、专用设备制造业、电气机械及器材制造业、仪器仪表及文化办公用制品制造业、通信设备、计算机及其他电子设备制造业、航空航天器制造、铁路运输设备制造、交通器材及其他交通运输设备制造。

2. 石油化工业：包括石油加工、炼焦及核燃料加工业、化学原料及化学制品制造业、化学纤维制造业、医药制造业、橡胶制品业、塑料制品业。本行业不包括焦炭加工业。

3. 冶金业：包括黑色金属冶炼及压延加工业、有色金属冶炼及压延加工业。本行业不包括电解铝生产企业和年产普通钢200万吨以下、年产特殊钢50万吨以下、年产铁合金10万吨以下的钢铁生产企业。

4. 船舶制造业：包括船舶及浮动装置制造业。

5. 汽车制造业：包括汽车制造业。

6. 农产品加工业：包括农副食品加工业、食品制造业、饮料制造业、纺织业、纺织服装、鞋、帽制造业、皮革、皮毛、羽毛（绒）及其制品业、木材加工及木、竹、藤、棕、草制品业、家具制造业、造纸及纸制品业、工艺品及其他制造业。

上述行业的具体说明，参见《中华人民共和国国家标准—国民经济行业分类》GB/T

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Ministry of Finance
Notice on the Expansion of VAT Offset in Northeast China

To Finance Department of Liaoning, Jilin, Heilongjiang, Dalian Province/City, and National Taxation Bureau:

According to “Opinions for the implementation of Revitalization strategy on old industrial bases such as in Northeast China” (CPCCC [2003] No.11) issued by the CPC central committee and the State Council, approved by the State Council, Ministry of Finance and National Taxation Bureau established the “Expansion of VAT Offset in Northeast China” (hereafter referred to as this Provision), is issued to you. Please observe and implement it.

For value-added tax general taxpayers engaged in military or high-tech products production, outside the sectors of equipment manufacturing industry, petrochemical industry, metallurgy industry, shipbuilding industry, automobile manufacturing, agricultural products processing industry, if the provision needs to be put into practice, the specific requirements applicable to them shall be stipulated separately after proposed from provincial Tax department and studied by Ministry of Finance and National Taxation Bureau.

It is the vital measure for CPC central committee to revitalize the old industrial bases in Northeast China and to accumulate experience for the national VAT transformation reform in the future, that selecting several sectors to try out expanding VAT deduction scope in Northeast China. The authorities concerned in pilot areas shall strengthen the leadership and organize the implementation earnestly. If any problems in functions occur, report to the Ministry of Finance and National Taxation Bureau ASAP.

Appendix: Provisions for Issues of Expanding VAT Deduction Scope in Northeast China
Ministry of Finance and National Taxation Bureau

14/09/2004

Appendix: Provisions for Issues of Expanding VAT Deduction Scope in Northeast China

1. This provision is formulated refer to the “Opinions for the implementation of Revitalization strategy on old industrial bases such as in Northeast China” (CPCCC [2003] No.11) issued by the CPC central committee and the State Council.
2. This provision is applicable to value-added tax general taxpayers (hereinafter referred to as “tax payers”) mainly engaged in equipment manufacturing industry, petrochemical industry, metallurgy industry, shipbuilding industry, automobile manufacturing, agricultural products processing industry, in Heilongjiang Province, Jilin Province, Liaoning Province and Dalian City. The “mainly” above means the annual sales of manufacturing, petrochemical, metallurgy, shipbuilding, automobile manufacturing, agricultural products processing productions produced by the tax payers accounts for 50 percent or more. The specific sectors scope applicable to the provision is provided in annex.
3. Input VATs of tax payers on the issues below are approved to be deducted according to section 5:
 - (1) fixed assets purchased (including Donations and physical investment, similarly hereafter);
 - (2) goods purchased or taxable services used for self-made (including extension and installation, similarly hereafter) fixed asset;
 - (3) fixed assets acquired by financial leasing, if only the lessor pay VAT as prescribed in *The Notification of Issues on Levying Turnover Tax of Financial Leasing Business by National Taxation Bureau* (NTB [2000] No.514);
 - (4) Transportation expenses paid for the fixed assets;The “input VAT” in this section refers to the input VAT since and Invoiced after 1st July 2004, provided by Legal tax deduction vouchers such as the VAT invoices, transport invoice and customs import VAT covering warrant.
4. The “fixed assets” in this Provision is prescribed in the section 19 of *PRC Detailed Rules for the Implementation of the Provisional Regulations of VAT*, which the real estate purchased and homemade by tax payers is not included in.
5. The input VAT deductions of tax payers approved as listed in section 3 above shall not be over the new VAT in the current year. The rest input VAT which was not deducted shall be deducted in the next year if there is no new VAT or the new VAT is not enough to be deducted. The tax arrears shall be deducted first if there is any VAT backorder.
The new VAT in the current year refers to the exceeding part of payable VAT than that of 2003.
In order to ensure the balance of the annual deduction, calculating the new VAT by period, monthly deduction and liquidation by the end of the year shall be put into practice.
6. If only the existing enterprises merger, division, restructuring, reorganization, expansion, removal, conversion and recruit new members, change leadership (or Affiliation), name changing happens, the new VAT shall be calculated on the base of payable VAT in 2003 of the

original enterprise.

7. If the following circumstances occur during tax payers purchase fixed assets, the input VAT shall not be deducted as prescribed in section 5:

- (1) fixed assets is dedicated to non-taxable items
- (2) fixed assets is dedicated to tax-exempt items;
- (3) fixed assets is dedicated to collective well-being or personal consumption;
- (4) Fixed assets are automobiles and motorcycles subject to consumption tax.
- (5) Fixed assets are supplied to the organizations beyond the applicable scope of this provision.

If the circumstances above occur to the fixed assets which was deducted or accounted for the input VAT to be deducted, the tax payers shall calculate the non-deduction input VAT as following formulas:

Non-deduction Input VAT = Net Fixed Assets \times Applicable Tax Rates

The non-deduction input VAT may deducts the Deduction of VAT balances, if there is no balance, transfer out of current input VAT.

8. The following behaviors of tax payers, shall be taken as selling goods:

- (1) Self-made or delegate processing fixed assets is dedicated to non-taxable items
- (2) Self-made or delegate processing fixed assets is dedicated to tax-exempt items;
- (3) Self-made, delegate processing or purchased fixed assets is taken as investment, to supply to other organization or self-employed;
- (4) Self-made, delegate processing or purchased fixed assets is distributed to stockholders or investors;
- (5) Self-made or delegate processing fixed assets is dedicated to collective well-being or personal consumption;
- (6) Take self-made, delegate processing or purchased fixed assets as gratuitous gifts to others.

As to taxpayers whose behavior was taken regard as selling above without actual selling activities, take the net fixed assets for selling as sale.

9. If tax payers sell the fixed assets they already used, the acquired sales revenue shall be taxed on the base of applicable tax rate, and the input VAT of fixed assets shall be deducted in the following methods:

- (1) If the input VAT of fixed assets has been account into the part to be deducted, reduce the balance of input VAT of fixed assets and transfer it into the input VAT to be deducted equivalent to the increasing amount of sales tax of fixed assets at meantime.

If the balance of input VAT of fixed assets to be deducted is lower than the sales tax of fixed assets, all the balance can be transferred to the current input VAT to be deducted.

- (2) If the fixed assets is not deducted or account into the input VAT of fixed assets to be deducted, calculate the deductible input VAT as the formulas below:

Input VAT of used fixed assets to be deducted = Net Fixed Assets \times Applicable Tax Rates

The input VAT of used fixed assets to be deducted can be account into current input VAT directly.

10. The VAT refund policy for purchasing the homemade equipments in the total amount of investment is not applicable for the foreign-investment enterprises which are included in the implementation scope of this provision any more.
11. The Ministry of Finance and National Taxation Bureau are responsible for the interpretation of this Provision.
12. This provision shall take effect as of 1st July, 2004. The specific operational approach and interim measures shall be stipulated separately.

Appendix: The specific sectors scope of expending the VAT deduction

1. Equipment manufacturing industry includes general equipment manufacturing industry, professional equipment manufacturing, electric machinery and equipment manufacturing, instrumentation, cultural and office supplies manufacturing, communications equipment, computer and other electronic equipment manufacturing, aviation aircraft manufacturing, railway transportation manufacturing, traffic equipments and other transportation equipment manufacturing.
2. Petrochemical industry includes petroleum processing, coking and nuclear fuel processing, chemical raw materials and chemical products, chemical fiber manufacturing, pharmaceutical manufacturing, rubber products, plastic products industry. This industry does not include coke processing.
3. Metallurgy industry includes black metal smelting and rolling processing industry, non-ferrous metal smelting and rolling processing industry. This industry does not include electrolytic aluminum production enterprises or steel manufacturers with an annual output below 2 million tons, special steel General steel less than 500,000 tons, ferroalloy production of 100,000 tons.
4. Shipbuilding industry includes ships and floating equipment manufacturing industry.
5. Automobile manufacturing includes motor industry.
6. Agricultural products processing industry includes farm and sideline products processing industry, food manufacturing, beverage manufacturing industry, textile industry, textile and garment, shoes and hat manufacture, leather, fur, feather (down) and its products industry, timber processing and wood, bamboo, cane, palm fibre and straw products, furniture manufacturing, paper and paper products, crafts and other industries.

As to the specifications above, see “*PRC national standards-national industrial classification*”
GB/T