



NEWSLETTER 2021 2ND QUARTER 2021年二季度期刊

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国务院部署进一步支持小微企业个体工商户纾困和发展

China to bolster support for small firms and self-employed individuals

国务院总理李克强5月26日主持召开国务院常务会议，部署进一步支持小微企业、个体工商户纾困和发展的措施。

会议指出，要继续有针对性加强支持。一是加大支持小微企业、个体工商户等的普惠金融力度，引导扩大信用贷款、首贷、中长期贷款、无还本续贷业务规模，推广随借随还贷款。研究将商业汇票承兑期限由1年缩短至6个月，减轻企业占款压力。

二是多措并举帮助小微企业、个体工商户应对上游原材料涨价影响。支持大型企业搭建重点行业产业链供需对接平台，用市场化办法引导供应链上下游稳定原材料供应和产销配套协作，做好保供稳价。打击囤积居奇、哄抬价格等行为。支持各地按规定对小微企业、个体工商户给予稳岗就业补贴。督促引导平台降低过高收费、抽成及新商户佣金和推介费比例。

于大宗商品的保供稳价，要加强期现货市场联动监管，适时采取有针对性措施，排查异常交易和恶意炒作行为。依法严厉查处达成实施垄断协议、散播虚假信息、哄抬价格特别是囤积居奇等行为并公开曝光。

三是加强公正监管。严格落实公平竞争审查制度，对各类市场主体一视同仁，清理废除歧视、妨碍各类市场主体参与市场经济活动的政策和法规。深入推进反垄断、反不正当竞争执法，依法查处具有优势地位的企业为抢占市场份额恶意补贴、低价倾销等行为。整治各种乱收费乱罚款。同时，做好基本保障兜底，推动个体工商户及灵活就业人员参加社保，放开在就业地参保的户籍限制，探索将灵活就业人员纳入工伤保险范围。

China will extend more support to micro and small enterprises (MSEs) and self-employed individuals to help them overcome difficulties and grow their business, the State Council's executive meeting chaired by Premier Li Keqiang decided on May 26.

Inclusive finance in support of MSEs and self-employed individuals will be enhanced. Financial institutions will be encouraged to expand credit loans, first-time loans, medium- and long-term loans and loan renewals without principal repayment, and to promote the pay-as-you-go lending model. The shortening of the maturity of commercial acceptance bills from one year to six months will be contemplated in order to ease enterprises' pressure of outstanding payments.

Multi-pronged measures will be taken to help MSEs and self-employed individuals cope with the price rally of raw materials in upstream industries. Large enterprises will be supported to set up platforms to match supply with demand across industrial chains in key sectors. Market-oriented approaches will be applied to guide upstream and downstream links of supply chains to keep raw material supply stable and coordinate production and sales, thus ensuring supply and price stability. Irregularities such as hoarding and price gouging will be combated. Sub-national governments will be supported in providing MSEs and self-employed individuals with job retention subsidies. Internet platforms will be encouraged to lower excessive charges and commissions, as well as the ratio of commissions and promotion fees for new businesses.

Impartial oversight will be strengthened. The mechanism of fair competition review will be strictly implemented to see that all market entities are treated as equals. Discriminatory policies and regulations that hinder market entities' participation in economic activity will be overhauled and repealed.

The meeting urged stronger law enforcement against monopoly and unfair competition. Malicious subsidies and below-cost dumping by advantageously-positioned companies to seize more market share will be investigated and tackled under the law. Arbitrary charges and unwarranted fines will be overhauled. Backstop measures will be taken to meet basic living needs. Efforts will be made toward covering self-employed individuals and flexibly employed people with social insurance schemes, and household registration restrictions will be lifted to allow workers to enroll in these schemes where they work. Trials will be made to include flexibly employed people in the workplace safety insurance scheme.



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两部门出台支持海南自贸港建设放宽市场准入特别措施

Special Measures for Relaxing Market Access in Support of Hainan Free Trade Port Are Introduced

国家发展和改革委员会、商务部于4月联合发布了《关于支持海南自由贸易港建设放宽市场准入若干特别措施的意见》。

《意见》提出，一是创新医药卫生领域市场准入方式。二是优化金融领域市场准入和发展环境。三是促进文化领域准入放宽和繁荣发展。四是推动教育领域准入放宽和资源汇聚。五是放宽其他重点领域市场准入。其中，《意见》指出，支持开展互联网处方药销售；支持海南国产化高端医疗装备创新发展；加大对药品市场准入支持；支持海南高端医美产业发展等。《意见》还明确，依法支持证券、基金等金融机构落户海南；鼓励发展医疗健康、长期护理等商业保险，支持多种形式养老金融发展。

The National Development and Reform Commission ("NDRC") and the Ministry of Commerce ("MOFCOM") have jointly issued the Measures for the Security Review of Foreign Investment (the "Measures"), with effect from January 18, 2021.

The Measures, consisting of 23 articles, mainly specify the following content: 1. the agency responsible for foreign investment security review; 2. the scope of foreign investment security review; 3. the declaration mechanism for foreign investment security review; 4. the procedures and time limit for foreign investment security review; 5. the implementation of the decision on foreign investment security review; and 6. punishments on violations.

The Measures clarify that the security review shall be carried out on the foreign investment in the following scope: investment in the military industrial, military related and other fields relating to the national defense security as well as in the peripheral areas of military installations and military industrial installations; investment in the fields related to the national security such as important agricultural products, important energy and resources, major equipment manufacturing, important infrastructures, important transportation services, important cultural products and services, important information technology and internet products and services, important financial services, key technologies and so on, with an actual control over the investee obtained.

财政部和国税总局明确增值税小规模纳税人免征增值税政策

Two Authorities Clarify VAT Exemption Policy for Small-scale VAT Payers

财政部、国家税务总局联合下发了《关于明确增值税小规模纳税人免征增值税政策的公告》，同时国家税务总局公布了《关于小规模纳税人免征增值税征管问题的公告》。

《公告》称，为进一步支持小微企业发展，现将增值税小规模纳税人免征增值税政策公告如下：自2021年4月1日至2022年12月31日，对月销售额15万元以下（含本数）的增值税小规模纳税人，免征增值税。《财政部、税务总局关于实施小微企业普惠性税收减免政策的通知》第一条同时废止。

The Ministry of Finance ("MOF") and the State Taxation Administration ("STA") have jointly distributed the Announcement on Clarifying the Value-added Tax Exemption Policy for Small-scale Value-added Taxpayers (the "Announcement") and then the STA has issued the Announcement on Issues concerning the Tax Collection and Administration in Providing Value-added Tax Exemption for Small-scale Taxpayers.

The Announcement stipulates that, to further support the development of small and micro enterprises, the value-added tax exemption policy for small-scale value-added taxpayers is hereby announced as follows: from April 1, 2021 to December 31, 2022, small-scale value-added taxpayers with monthly sales amount below CNY150,000 (inclusive) will be exempted from value-added tax. Article 1 in the Circular of the Ministry of Finance and the State Taxation Administration on Implementing the Policy on Inclusive Tax Reliefs for Small and Micro Enterprises will be repealed simultaneously.



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国家税务总局发布北京冬奥会增值税退税管理办法

STA Issues Administrative Measures for VAT Refund for Beijing Winter Olympics

国家税务总局日前发出《北京2022年冬奥会和冬残奥会及其测试赛增值税退税管理办法》（下称《办法》），自7月1日起执行。

《办法》规定，2019年6月1日至2022年12月31日期间，国际奥委会及其相关实体和国际残奥委会及其相关实体因从事与北京2022年冬奥会和冬残奥会及其测试赛相关的工作，在中国境内发生的指定清单内的货物或服务采购支出对应的增值税额，可按照本《办法》规定向税务机关申请退还。《办法》明确，冬奥会退税的申请时间，为2021年7月1日至2023年3月31日。退税实体提交的冬奥会退税申请资料齐全、填写内容符合要求的，国家税务总局北京市税务局应当予以受理；申请资料不齐全、填写内容不符合要求的，应一次性告知，待其补正后再予以受理。

The State Taxation Administration ("STA") has released the Administrative Measures for the Refund of Value-added Tax for the 2022 Beijing Olympic and Paralympic Winter Games and Their Test Events (the "Measures") for implementation from July 1, 2021.

As specified in the Measures, with respect to the expenditures made by the International Olympic Committee, the International Paralympic Committee and their associated entities from June 1, 2019 to December 31, 2022 for procurement of goods or service on the designated list for the purpose of conducting their work related to the 2022 Beijing Olympic and Paralympic Winter Games and their test events, an application for refund of the value-added tax thereon incurring within the territory of China may be filed in accordance with the Measures. The Measures also make clear that the application period for such refund shall start from July 1, 2021 and end on March 31, 2023. Where an entity applying for refund submits complete application materials and provides relevant information as required, the Beijing Municipal Tax Service of the STA shall accept its application; where it fails to do so, a one-time notice will be given, and the application may be accepted upon its supplement or correction.

国家税务总局明确简并税费申报事项

STA Clarifies Matters concerning Simplifying and Optimizing Tax Filing

近日，国家税务总局发布《关于简并税费申报有关事项的公告》。

根据《公告》，自2021年6月1日起，纳税人申报缴纳城镇土地使用税、房产税、车船税、印花稅、耕地占用税、资源税、土地增值税、契稅、环境保护税、烟叶稅中一个或多个稅种时，使用《财产和行为稅納稅申报表》。納稅人新增稅源或稅源变化时，需先填報《财产和行为稅稅源明細表》。同时，《公告》规定，自2021年5月1日起，海南、陕西、大连和厦门开展增值税、消費稅分别与城市维护建设稅、教育費附加、地方教育附加申报表整合试点，启用《增值稅及附加稅費申报表（一般納稅人适用）》等文件及其附列資料和《消費稅及附加稅費申报表》。

Recently, the State Taxation Administration ("STA") has issued the Announcement on Relevant Matters concerning Simplifying and Optimizing Tax Filing (the "Announcement").

According to the Announcement, from June 1, 2021, when filing for and paying one or multiple types of tax in urban land use tax, real estate tax, vehicle and vessel tax, stamp duty, cultivated land occupation tax, resource tax, land value increment tax, deed tax, environmental protection tax and tobacco tax, the taxpayer shall use the Property and Behavior Tax Returns Form. In case of tax source addition or change, the taxpayer shall first fill out and submit the Breakdown Sheet of Tax Sources for Property and Behavior Tax. Meanwhile, the Announcement stipulates that from May 1, 2021, a pilot program, in which tax returns for value-added tax and consumption tax will be, respectively, integrated with those for urban maintenance and construction tax, education surcharge and local educational surcharge, will be carried out in Hainan Province, Shaanxi Province, Dalian City and Xiamen City, and the Value-Added Tax And Surcharge Returns (for General Taxpayer) and schedules thereto, as well as the Consumption Tax And Surcharge Returns and other documents will be adopted.



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三部门发文落实从事污染防治的第三方企业所得税政策

Three Departments Call for Implementing Income Tax Policies for Third-party Enterprises Engaging in Pollution Prevention and Control

国家税务总局等三部门联合发布《关于落实从事污染防治的第三方企业所得税政策有关问题的公告》，自2021年6月1日起施行。

《公告》包含以下三方面内容：一、优惠事项办理方式；二、主要留存备查资料；三、相关后续管理。其中，《公告》明确，第三方防治企业依照《关于从事污染防治的第三方企业所得税政策问题的公告》规定享受优惠政策的，主要留存备查资料共六类，具体包括连续从事环境污染治理设施运营实践一年以上的情况说明，与环境污染治理设施运营有关的合同、收入凭证；从事环境保护设施运营服务的年度营业收入、总收入及其占比等情况说明等。

Three departments including the State Taxation Administration ("STA") have jointly issued the Announcement on Several Issues concerning the Implementation of the Income Tax Policies for Third-party Enterprises Engaging in Pollution Prevention and Control for implementation from June 1, 2021.

The Announcement touches upon three aspects: (1) optimizing the methods for handling various matters; (2) mainly retaining the materials for future reference; (3) carrying out relevant follow-up management. Among others, the Announcement clarifies that a third-party enterprise engaging in pollution prevention and control who enjoys preferential policy as per the Announcement on Issues concerning Enterprise Income Tax Policies for Third-party Enterprises Engaging in Pollution Prevention and Control shall mainly retain six types of materials for future reference, including the statements proving that the enterprise has operated the facilities for the prevention and control of environmental pollution consecutively for more than one year, the contracts related to the operation of the said prevention and control facilities, the proof of income; the statements indicating the annual operating revenue, total revenue and proportion for its operation service related to the said facilities.

中央办公厅、国务院发布《关于进一步深化税收征管改革的意见》 STA Clarifies Deadlines for Filing of Tax Returns in 2021

近日，中共中央办公厅、国务院办公厅下发《关于进一步深化税收征管改革的意见》。

《意见》提出，到2025年深化税收征管制度改革取得显著成效，基本建成功能强大的智慧税务，形成国内一流的智能化行政应用系统，全方位提高税务执法、服务、监管能力。为此，《意见》确立全面推进税收征管数字化升级和智能化改造、不断完善税务执法制度和机制等主要任务。其中，《意见》要求，深化税收大数据共享应用，探索区块链技术在社会保险费征收、房地产交易和不动产登记等方面的应用，并持续拓展在促进涉税涉费信息共享等领域的应用。《意见》还明确，将推动修订税收征收管理法、反洗钱法、发票管理办法等法律法规和规章。

Recently, the General Office of the Central Committee of the Communist Party of China ("CPC") and the General Office of the State Council have distributed the Opinions on Further Deepening the Tax Collection Reform (the "Opinions").

The Opinions envision that, by 2025, the tax collection reform will yield significant results, taxation service with powerful and intelligent functions will be basically established, an intelligent administrative application system that is top class throughout the country will be built, and the taxation enforcement, service and regulation capability will be raised in all aspects. To this end, the Opinions set out several main tasks, such as fully promoting the digitalization upgrade and intelligence transformation for tax collection and constantly improving the system and mechanism for taxation enforcement. Among others, the Opinions require deepening the sharing and application of tax-related big data, exploring the application of block chain technology in social insurance charges collection, real estate transaction, real property registration and other areas, and further expanding and promoting its application in tax-related or fee-related information sharing. The Opinions also clarify the need to revise tax collection and administration law, anti-money laundering law, administrative measures for invoice, and other laws and regulations.



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市场监管总局拟规范电子商务经营者登记 SAMR to Regulate Registration of E-commerce Operators

近日，国家市场监督管理总局制发《关于进一步规范电子商务经营者登记工作的通知（征求意见稿）》（下称《征求意见稿》），并公开征求意见，意见反馈时间截至6月10日。

根据《征求意见稿》，对于进驻平台销售商品或者提供服务的经营者，电子商务平台经营者应当依法要求经营者提供其身份、地址、联系方式、行政许可等真实信息并进行核验、登记，建立登记档案，并至少每六个月核验更新一次。

《征求意见稿》还要求，电子商务平台应当为经营者办理营业执照登记提供便利。鼓励电子商务平台经营者同总局进行系统接口对接，对于进入平台经营且未办理市场主体登记的经营者，经经营者授权同意，可由平台代为申请办理市场主体登记等。

The State Administration for Market Regulation ("SAMR") has recently formulated and issued the Circular on Further Regulating the Registration of E-commerce Operators (Draft for Comment) (the "Draft for Comment") to solicit public comments by June 10, 2021.

According to the Draft for Comment, for operators who enter into the platform to sell products or provide service, e-commerce platform operators shall request them to provide such true information as their identity, address, contract information and administrative license, verify and register such information, and establish archives in accordance with the law. Such information shall be verified and updated once every six months.

The Draft for Comment also requires that e-commerce platforms shall provide convenience to the operators on their platforms when they apply for business license. E-commerce platform operators are encouraged to link their systems with those of the SAMR; for operators who have entered into the platform for business operation but have not gone through market entity registration, e-commerce platform operators may apply for market entity registration on their behalf upon consent from them.