KPMG

新能源汽车产业的税收优惠与未来发展趋势

Tax incentives and future development trends of the new energy vehicle industry

kpmg.com/cn

经过“十二五”的发展，中国新能源汽车产业基本完成了起步阶段的任务。从“十三五”开始，中国新能源汽车产业将由起步阶段进入加速阶段。

国家对于新能源汽车产业的扶持体现在方方面面，从财税层面，目前主要有两类政策支持：一类是通过直接的财政补贴对购买新能源汽车给予补助，实行普惠制：另一类是，对于中国汽车公司通过创新、研发、工艺优化等方式来创造收益，国家给予高新技术企业税收优惠政策以及研发费用 150％加计扣除的相关企业所得税优惠政策的更新，将会是在税收优惠层面上的有益着眼点。

毕马威中国汽车行业税务服务团队自成立以来，一直关注新能源汽车行业的发展，我们观察到我国对新能源汽车的推广在未来将逐渐从主要依靠财政补贴激励转变为借助市场手段与法规管理的强制调控。该转变可从中华人民共和国工业与信息化部（以下简称工信部）最近对外发布《企业平均燃料消耗量和新能源汽车积分并行管理暂行办法（征求意见稿）》（“管理办法”）的内容中得到启示，未来国家将通过调控手段增强企业生产新能源汽车的意愿，同时鼓励新能源汽车行业通过不断的技术创新，提高节碳减排的效率。

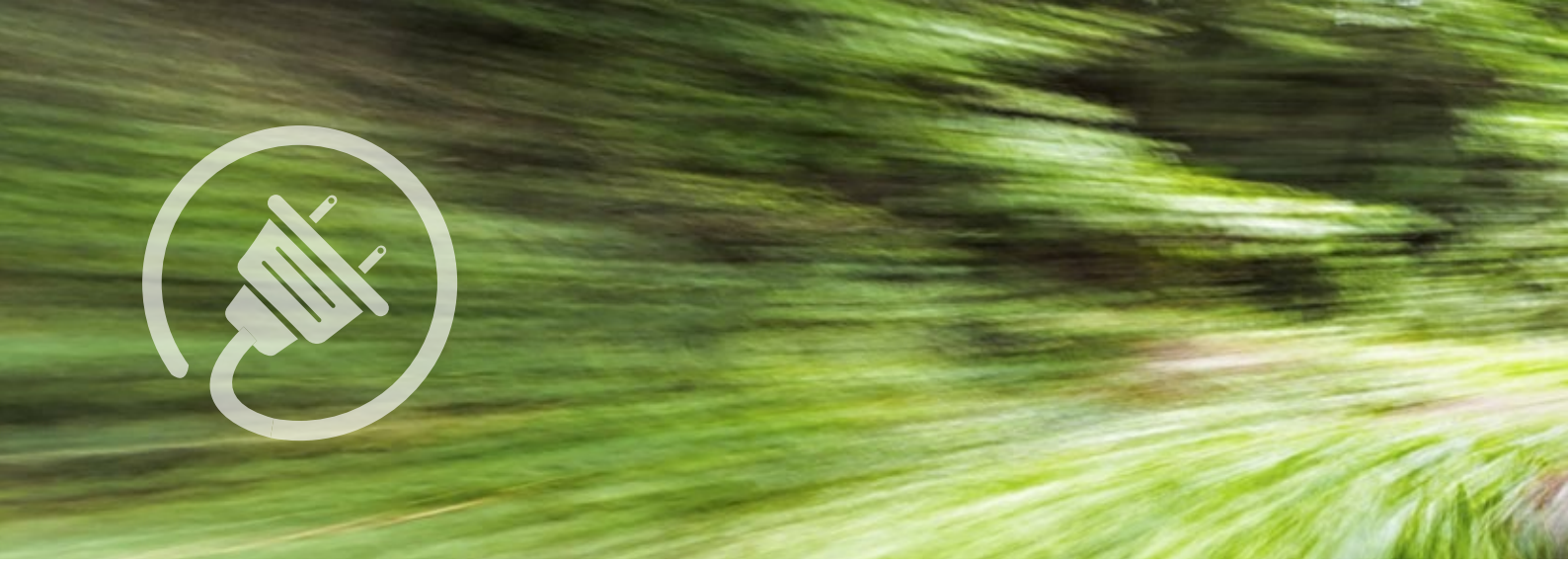
在此，我们就上述针对新能源汽车行业在财税领域可获得的政府支持和未来调控的方向进行了梳理，并特别针对新能源汽车行业研发与创新活动的税收优惠机会点以及趋势进行了分析。

Developing throughout the 12th Five-Year Plan (FYP) period, the new energy vehicle (NEV) industry in China has essentially completed its initial stage. In the 13th FYP period, the NEV industry in China is entering a stage of acceleration from the start-up phase.

The state provides diversified support to this industry, and there are currently two kinds of policies. The first policy concerns subsidising the purchase of NEVs with direct fiscal subsidies, and implements a generalised system of preferences. The second set of policies involves Chinese automotive enterprises which profit from innovation, process optimisation and research and development (R&D). It adds some updates to the High-Tech Enterprise Tax Preference Policy and the relevant preference policy on corporate income tax for additional deduction of enterprises' R&D expenses at the rate of 150%. The updates will become a beneficial focus of taxation preferences.

KPMG's Tax team for the China automotive industry has been paying close attention to the development of the NEV industry. We have determined that the promotion of NEVs in China will gradually change from fiscal subsidiary incentives to compulsory controls with market approaches and regulations. This change is indicated in the *Interim Measures for Parallel Management of Average Fuel Consumption and the New Energy Vehicle Points of Enterprises (Draft for comments)* ("the Measures"), which was recently issued by the Ministry of Industry and Information Technology. Using regulatory instruments, the state aims to encourage enterprises to produce NEVs, and will encourage the NEV industry to continue reducing carbon emissions more efficiently by continually developing technologies.

In this document, we look at the support from the government on taxation for the NEV industry and the government's future direction for changes to regulations and controls. In particular, we also analyse the tax incentive opportunities and trends for R&D and innovation activities in the NEV industry.



新能源汽车的政府补助及其涉税分析

Analysis of government subsidies and tax of NEV subsidies

2015 年 4 月 29 日，中华人民共和国财政部、科技部、工信部和发展改革委（“四部委”）联合公布了《2016-2020 年新能源汽车的补贴办法》在全国范围内开展新能源汽车推广应用工作，中央财政对购买新能源汽车给予补助，实行普惠制。

政策概览

中央财政补助的产品是纳入“新能源汽车推广应用工程推荐车型目录”的纯电动汽车、插电式混合动力汽车和燃料电池汽车。补助标准主要依据节能减排效果，并综合考虑生产成本、规模效应、技术进步等因素逐步退坡。根据续驶里程，纯电动乘用车补助为 2.5-5.5 万 / 辆不等；纯电动客车补助为 12 万 -50 万 / 辆不等，燃料电池乘用车、轻型客货车、大中型客车和中重型货车的补助标准则分别为 20 万、30 万和 50 万 / 辆。

On 29 April 2015, the Ministry of Finance, Ministry of Science and Technology, Ministry of Industry and Information Technology, and National Development and Reform Commission (“the four ministries”) jointly issued the *Measures on Subsidies for New Energy Vehicles from 2016 to 2020*. The promotion and utilisation of NEVs will be carried out nationwide. The central government will subsidise the purchase of NEVs and implement a generalised system of preferences.

Policy overview

The central government subsidises pure electric vehicles, plug-in hybrid vehicles and fuel cell vehicles, which are listed in the catalogue of recommended vehicles for the promotion and utilisation of NEVs. The subsidy standard is mainly based

具体的补助对象是消费者。新能源汽车生产企业在销售新能源汽车产品时按照扣减补助后的价格与消费者进行结算，中央财政按程序将企业垫付的补助资金再拨付给生产企业。

新能源汽车政府补助的涉税分析

国家税务总局于 2013 年发布《国家税务总局关于中央财政补贴增值税有关问题的公告》（国家税务总局公告 2013 年第 3 号），规定“按照现行增值税政策，纳税人取得的中央财政补贴，不属于增值税应税收入，不征收增值税。”

虽然字面意义上看，新能源企业取得的财政补贴不需要缴纳增值税，但是针对新能源汽车的中央和地方财政补贴，其实际补贴对象为直接消费者，目的是鼓励消费者购买新能源车，消费者在实际购买时只需按销售价格扣减补贴后的价款支付购车款，而差额部分由财政资金补足。具体到补贴的拨付方式上，为减少繁杂的手续，财政部门将补贴直接拨付给新能源车生产企业或销售企业。

on the effects of energy saving and emission reduction, and such factors as production cost, scale effect and technology development are taken into consideration in the setting up of different subsidised levels.

Based on the mileage from a full charge, the subsidy for pure electric passenger vehicles ranges from RMB 25,000-55,000 per car; the subsidy for pure electric coaches is from RMB 120,000-500,000 per car; the subsidies for fuel cell passenger vehicles and light goods vehicles reach RMB 200,000 and RMB 300,000 per car respectively; and the subsidies for large and medium passenger vehicles and medium and heavy goods vehicles are RMB 500,000 per car.

The subsidy recipients are consumers. When buying new energy vehicles, the consumers pay the production enterprises for the NEV products at the price after deduction of subsidies, and then the central government, following certain procedures, appropriates the subsidies to the enterprises.

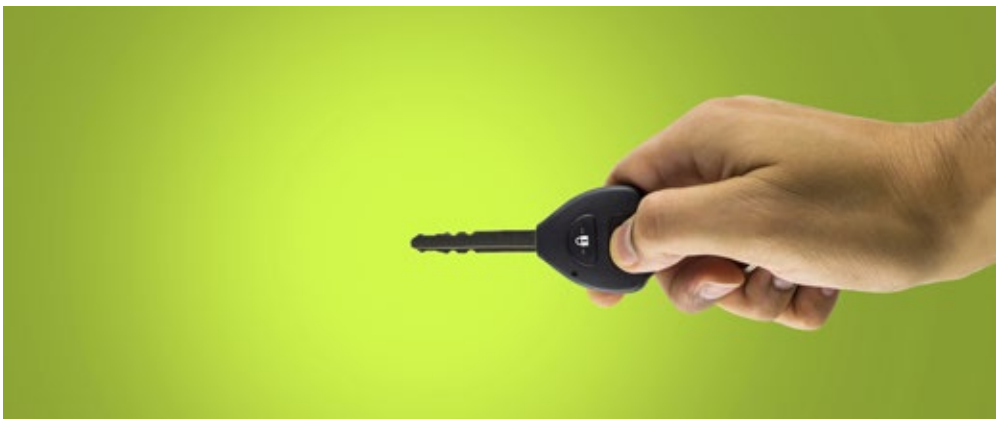
从补贴实际享受方来看，生产企业和销售企业不是该补贴的实际拥有者，均只是财政补贴代收转付的经手人，不应当在销售时确认为营业外收入，而通过往来账记录销售收入中的支付差额，应以实际的扣减补贴前的销售价格确认营业收入。同时，生产企业和销售企业应就全额的销售收入（含财政补贴的金额）缴纳增值税。

目前的直接财政补贴政策，让很多从事新能源汽车生产和销售的企业享受到了政策红利，但是也应关注到目前我国新能源汽车产业在高端产品和核心技术方面仍然缺少重大突破，其中一个重要原因就是企业对政府补贴政策过度依赖。根据财政部官员的表态，很可能 2020 年后针对新能源汽车的补贴政策将退出[1]，未来将调整补贴政策，建立遴选机制和淘汰机制，因此，从事新能源汽车行业的企业也应从长远考虑，规划在“后补贴政策时代”如何发展。

Tax analysis on the government subsidies for NEVs

Announcement of the State Administration of Taxation on Relevant VAT Issues Concerning Central Financial Subsidies (State Administration of Taxation Announcement [2016] No. 3), issued by the State Administration of Taxation in 2013, indicates that in accordance with the current value-added tax (VAT) policies, the central financial subsidies obtained by taxpayers shall not be included as taxable income of VAT and shall not be subject to VAT.

The financial subsidies obtained by new energy enterprises are not subject to VAT in principle; in fact, the actual recipients of the central and local subsidies for NEVs are the direct consumers. The financial subsidies aim to encourage consumers to buy NEVs. When buying NEVs, the consumers only need to pay the sales price after



the deduction of the financial subsidies. The finance departments will appropriate the subsidies directly to NEVs' production or sales enterprises to reduce complicated procedures.

In terms of the actual beneficiaries of the subsidies, production enterprises and sales enterprises are not the actual owners of the subsidies, but are rather the handlers who receive the subsidies on behalf of consumers. Therefore, in the transaction, the subsidies should not be recognised as the non-operating revenue of the enterprises; instead, the enterprises should record the payment difference of the sales revenue in the current account, and recognise the sales price before the actual reduction of the subsidies as operating revenue. Also, the production enterprises and sales enterprises should pay the VAT based on their full sales revenue (including the amount of the financial subsidies).

The direct financial subsidy policies at present benefit many enterprises which are engaged in the production and sale of NEVs. However, we should realise that the NEV industry in China still lacks significant breakthroughs on high-end products and core technologies. One of the important reasons for this situation is that the enterprises depend heavily on government subsidy policies. According to an officer from the Ministry of Finance, it is possible that the subsidy policy for NEVs will be withdrawn after 2020.[1] The subsidy policy will be adjusted and a selection and elimination mechanism will be established in the future. Therefore, enterprises in the NEV industry should plan their development strategies for the post-subsidy policy era.

[1] "财政部部长：2017年起新能源车补贴将逐步下调"，网易新闻，2016年1月24日，http://tech.163.com/16/0124/08/BE36I927000915BF.html
'Subsidy policy for NEVs to be withdrawn after 2020', NetEase, 24 January 2016, http://tech.163.com/16/0124/08/BE36I927000915BF.html

能源与油耗积分管理新政

New policies of point management for energy and oil consumption

如前所述，2016 年 9 月 22 日，工信部对外发布管理办法，标志着我国对新能源汽车的推广从主要依靠财政补贴鼓励转变为通过市场手段与法规管理的强制调控。

管理办法的制定，主要基于两方面原因：一方面，随着新能源汽车产销量不断增长，大规模财税补贴难以为继；另一方面，燃油汽车产能结构性过剩问题已开始凸显。管理办法的出台将与现有的燃油汽车油耗管理政策合并实施对汽车碳排放进行管理，并迫使企业扩大新能源车的生产。积分交易制度可以让不愿意生产新能源汽车的传统车企付出更高的处罚或购买配额成本，以此借助市场的力量激励企业，把更多资源投入到产品的研发和技术创新上，确保传统车企的产品升级转型，稳定新能源车的产销比例，完全通过市场的调节来激励新能源汽车的发展。[2]

As stated above, the Measures, issued by the Ministry of Industry and Information Technology on 22 September 2016, state that China is changing from fiscal subsidiary incentives to compulsory controls with market approaches and regulations in the promotion of NEVs.

The Measures are made for two reasons – as the sale of NEVs increases, it is hard to continue large-scale financial subsidies, while the problem of structural overcapacity for fuel vehicles is beginning to stand out. The Measures issued will be implemented in parallel with the existing administrative policies for oil consumption of fuel vehicles so as to manage the carbon emissions of vehicles and force enterprises to expand their production of NEVs.

管理办法对在中国境内销售乘用车的企业的平均燃料消耗量和新能源乘用车生产情况进行管理，两项目标要求分别考核，根据是否达标情况形成燃料消耗量正、负积分和新能源正、负积分。燃料消耗量积分以国家规定的平均燃料消耗量达标值与实际值的差值核算，实际值小于达标值即形成正积分，反之为负；新能源汽车积分则以车企生产或进口的新能源车的实际值减去国家规定的目标值，实际值大于目标值即形成正积分，反之为负。

管理办法规定燃料消耗量负积分存在四种抵偿方式：

1. 使用本企业前期结转的燃料消耗量正积分；
2. 使用本企业产生的新能源正积分；
3. 使用关联企业转让的燃料消耗量正积分；
4. 在通过积分交易购买新能源正积分。

对于油耗积分结转，管理办法设定了油耗正积分结转折扣比例，避免了结转积分数量过多的问题，将有效保障国家节能目标落实。而新能源汽车负积分仅存在一种抵偿方式，即通过购买其他企业富余的新能源正积分进行

The Point Transaction Mechanism (the system where fuel consumption points and NEV points are transacted among enterprises which sell passenger vehicles in China) can force traditional automotive enterprises which are not willing to produce NEVs to incur higher costs through penalties or credit purchases. With the help of market forces, this mechanism can encourage enterprises to invest more resources into the R&D of products and the innovation of technologies, ensure the upgrading and transformation of the products from traditional automotive enterprises, stabilise the production and sales ratio of NEVs, and stimulate the development of NEVs through adjustments to the market.[2]

The Measures manage the average fuel consumption and NEV production status of enterprises which sell passenger vehicles in China. These two aspects require separate reviews in which positive and negative points of fuel consumption and new energy will be formed based on how well the enterprises satisfy the standards. Fuel consumption points are to

[2] “发改委就新能源碳配额制度征求意见 或接替政府补贴”，界面新闻，2016年8月13日，http://www.jiemian.com/article/795557.html
‘National Development and Reform Commission seeks public advice on new energy Point Transaction Mechanism’, Hong Yang, Jiemian Media, 13 August 2016, http://www.jiemian.com/article/795557.html

抵偿，且新能源汽车积分的交易对象并没有过多进行限制，所有企业之间均可自由交易，充分体现了新能源汽车积分交易的便利性，引导企业发展新能源汽车。

由于管理办法目前仍处于初始推广阶段，有关部门暂未出台对积分交易的具体财税处理规定。但是参考性质类似，在国内外市场上已初具规模的排污权、碳排放权交易的财税处理研究，我们预测，汽车企业之间的积分交易可能会被视为企业间无形资产的转让，增值税改革后，积分交易作为无形资产转让的一种行为属于增值税的应税范围；从所得税角度来看，转让积分的收入会被视为企业应税所得的一部分，而购买积分的成本则可以在税前列支。财政部已于 2016 年 9 月出台《碳排放交易试点有关会计处理暂行规定（征求意见稿）》，随着管理办法的进一步落地执行，积分交易的相关财税处理准则也将会逐渐明晰。

在此之前，我国是通过财政补贴的措施鼓励汽车企业生产新能源汽车，同时不断提高乘用车燃料消耗限值迫使车企减排。根据我国乘用车燃料消耗量第四阶段标准要求，到 2020 年国产乘用车平均油耗降至百公里 5.0 升。从 2016 年到 2020 年，每年的限值分别为百公里 6.7 升、6.4 升、6 升、5.5 升和 5 升。如果汽车企业不生产新能源汽车，几乎无法达成这个目标。而管理办法的出台将与现有的燃油汽车油耗管理政策合并实施对汽车碳排放进行管理，并迫使企业扩大新能源车的生产。

在政策大方向的指引下，各类汽车企业必将投入更多的资金和资源在新能源汽车的研发和技术创新上，除了上述管理办法中的市场促导措施，在财政政策上也对研发创新活动有着诸多优惠政策。

be calculated by the deviation between the national average fuel consumption standard and the actual fuel consumption of corporates. If actual fuel consumption is less than the standard consumption, positive fuel consumption points will be counted. Otherwise, negative fuel consumption points will be counted.

New energy points are to be calculated by the deviation between the national standard and actual points derived from NEVs which are produced or imported by automotive manufacturers. If the actual points are more than the national standard, positive NEV points will be recorded and vice versa.

In accordance with the Measures, the negative fuel consumption points can be offset in four ways:

1. By using positive points from fuel consumption carried forward by the enterprises from an earlier stage
2. By using positive points from new energy generated by the enterprises themselves
3. By using positive points from fuel consumption transferred from the enterprises' affiliates
4. By purchasing positive points for new energy in point transactions.

The Measures set a deduction rate to avoid the problem of too many points being carried forward, which can effectively ensure the fulfilment of energy saving in China. Negative new energy points can only be offset by purchasing spare positive points for new energy from other enterprises. Furthermore, there are few limits on the transaction parties for new energy points and all enterprises can trade freely, which shows the convenience of the NEV point transactions and encourages enterprises to develop NEVs.

As the Measures are still in their initial phase, relevant authorities have not yet introduced specific regulations on accounting and taxation implications. In light of the accounting and taxation practice of emission rights and carbon credit transactions, we predict that point transactions between automotive manufacturers may be considered as the transfer of intangible assets, where VAT would be applicable after the VAT reform. From the perspective of income tax, gains from the point transaction shall be considered as taxable income, and expenses generated from purchasing the points can be deducted before tax. The Ministry of Finance has issued *Interim Measures of Accounting Processes of Carbon Credit Transactions (Draft)*, and it is believed that relevant regulations on accounting and taxation treatment of point transactions will gradually be clarified when the Measures are further executed.

Previously, China encouraged automotive enterprises to produce NEVs through financial subsidies and urged them to reduce emissions by tightening the fuel consumption limits of passenger vehicles. In accordance with the requirements of the fourth stage of the standard regarding the fuel consumption of passenger vehicles, the average oil consumption of passenger vehicles produced in China will be reduced to 5.0 litres per 100 kilometres by 2020. The annual limits are 6.7 litres, 6.4 litres, 6.0 litres, 5.5 litres and 5.0 litres respectively from 2016 to 2020. Automotive enterprises will likely not be able to achieve this goal if they do not produce NEVs. The Measures issued will be implemented in parallel with the existing administrative policies for oil consumption of fuel vehicles, so as to manage the carbon emissions of vehicles and force the enterprises to expand the production of NEVs.

Using the policies as guidance, various types of automotive enterprises are likely to invest more funds and resources in R&D and innovative technologies. In addition to market stimulation methods in the above Measures, there are many financial preferences in the policy for R&D and innovation activities.

研发创新活动的税收优惠
Tax preference for R&D and innovation activities

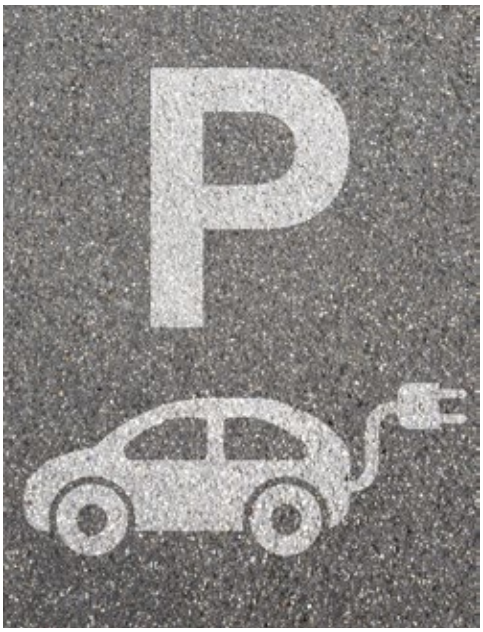
“创新”是中国在“十三五”期间发展经济，并使中国摆脱对大规模传统制造业依赖的关键因素。由于中国国内劳动力成本不断增加且面临低成本国家的激烈竞争，高新技术企业税收优惠和研发费用加计扣除优惠政策将有效支持中国政府进行供给侧结构性改革，并达成“十三五”规划提出的中国经济稳定增长的目标。这两个税收优惠政策都符合供给侧结构性经济改革的目标，因为它们都可以帮助产业提升生产力并且降低生产门槛。

以新能源汽车行业为例，在降低污染、减少温室气体及能源消耗、解决动力方案、安全性提升、整车控制、电机控制、电池管理等方面，企业都将从这些获取的新知识、新技术，及改进的工作流程中享受税收优惠政策。通过保持和提升研发效益，企业可以更

Innovation is a key factor for China to develop the economy during the 13th FYP period, along with removing dependence on large-scale traditional manufacturing. As labour costs in China are rising and China is facing fierce competition with countries with low labour costs, the tax incentive for high-tech enterprises and the preference policy for additional deduction of R&D expenses will effectively support the government to carry out supply-side structural reform and help achieve the goal of steady economic growth proposed by the 13th FYP. These two tax preference policies work towards the goal of supply-side structural reform, since both can help industries improve their productivity and lower their production threshold.

容易地进入市场并持续对那些可以增加供给的项目进行投资，如创新性产品和服务。这有助于保持产品价格的竞争力并促进消费。

“绿色制造”是中国“十三五”规划中另一个重要的组成部分。从事绿色制造技术的企业很大程度上都适用于研发费用加计扣除的税收优惠政策，同时，企业也有机会仔细梳理申请高新技术企业的潜在机会。



For example, enterprises in the NEV industry can enjoy the tax preference policy by attaining new knowledge and technologies, and improving their working process regarding the reduction of pollution, greenhouse gases and energy consumption; energy solutions; safety improvement; whole vehicle control; motor control; and battery management. By retaining and improving the efficiency of R&D, enterprises can gain access to the market more easily and continually invest in projects which can increase production supplies, such as innovative products and services. This can help maintain competitive pricing and boost consumption.

‘Green manufacturing’ is another important part of China’s 13th FYP. The tax preference policy of additional deduction of R&D expenses is applicable to enterprises engaging in green manufacturing technologies. Enterprises can also look at potential opportunities in applying for enrolment as high-tech enterprises.

下图是北京和重庆的汽车行业已获得高新技术企业资质的情况，以及新能源汽车行业占汽车行业的比例。

The following charts show the situation of high-tech enterprise accreditation in the automotive industries in Beijing and Chongqing, and the proportion accounted for by accredited enterprises in the new energy industry in the entire automotive industry.

图 1. 2013-2015 年北京汽车行业高新技术企业资质认定 [3]
Chart 1: Number of high-tech enterprise accreditations in the automotive industry in Beijing in 2013-2015[3]

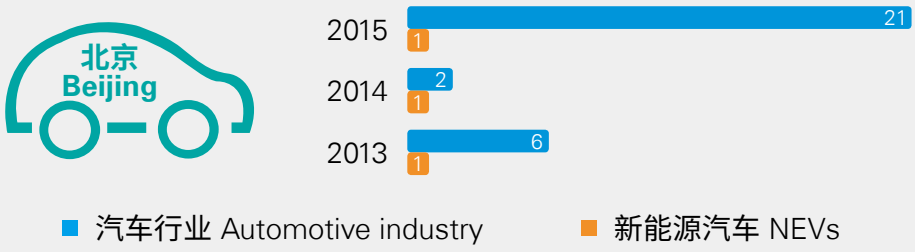
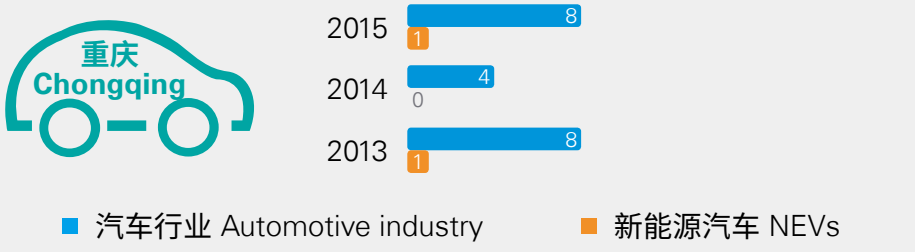


图 2. 2013-2015 年重庆汽车行业高新技术企业资质认定
Chart 2: Number of high-tech enterprise accreditations in the automotive industry in Chongqing in 2013-2015



以下部分就新能源汽车的特点 / 创新点与上述两个税收优惠政策之间的技术关联进行简要论述。

新能源汽车的定义

按照工信部 2016 年 8 月 12 日发布的《新能源汽车生产企业及产品准入管理规定（修订征求意见稿）》对新能源汽车的定义及技术指标有了更新

The following section summarises the technical connections between the characteristics/innovation of NEVs and the two tax preference policies mentioned above.

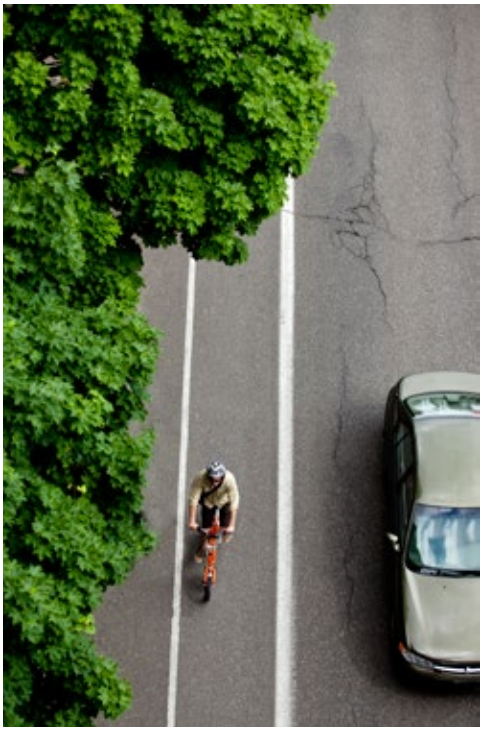
The definition of new energy vehicles

The Administrative Provisions on Production Enterprises of New

[3] 高新技术企业认定工作网，http://www.innocom.gov.cn/
'Committee of High-tech Enterprise Qualification', Innovation Company, http://www.innocom.gov.cn/

的定义和更严苛的标准。该规定所称的新能源汽车：是指采用新型动力系统，完全或主要依靠新型能源驱动的汽车，包括插电式混合动力（含增程式）汽车、纯电动汽车和燃料电池电动汽车等。

相较于传统汽车，新能源汽车采用的是非常规的车用燃料作为动力来源，或者使用常规的车用燃料，但采用新型车载动力装置，综合车辆的动力控制和驱动方面的先进技术，形成的技术原理先进、具有新技术和新结构的汽车。对新能源汽车的技术定义暗示了企业为实现这些技术目标，会创造性运用科学技术新知识，或实质性改进技术、产品（服务）、工艺而持续进行具有明确目标的系统性活动，从而获取科学与技术新知识。这些潜在特点符合高新技术企业税收优惠政策和研究开发费用 150%加计扣除对于研发活动的定义和要求。



Energy Vehicles and Access of Products (Amended Draft for Comments), issued by the Ministry of Industry and Information Technology on 12 August 2016, records an updated definition of NEVs and stricter standards for technical criteria of NEVs. In accordance with the Measures, NEVs are vehicles which adopt innovative power systems and are mainly or completely driven by new energy, including plug-in hybrid vehicles (extended-range electric vehicles), pure electric vehicles, and fuel cell vehicles.

Compared with traditional vehicles, NEVs adopt unconventional fuel as their power source, or use conventional automotive fuel with innovative engine installations. With advanced technical principles, new technologies and new structures, NEVs are integrated with advanced technologies in power control and driving. The technical definition of NEVs suggests that in order to realise these technical goals, the enterprises will utilise their new knowledge of science and technology innovatively or improve their essential technologies, products (services) and processes. By continually performing systematic activities with specific goals, the enterprises can attain new knowledge of science and technology. These potential characteristics meet the requirements in the tax incentive policy for high-tech enterprises and the policy of the additional 150 percent deduction for R&D expenses.

中国新能源汽车行业的趋势及潜在研发活动与税收优惠政策的技术关联

- **行业趋势**

我国新能源汽车的技术研发和产业化正迎来快速发展的步伐。在国内企业与科研院所等共同的努力下，我国新能源汽车技术正逐渐接近国外的先进水平。

- 增程混合动力技术取得重要进展
- 核心关键部件技术取得较大突破
- 较为完善的新能源汽车行业标准体系和公共技术平台已初步建成。已研究发布和正在制定的新能源汽车国家和行业标准超百余项，建立了新能源乘用车和商用车以及动力电池等整车和关键零部件的测试平台，充电基础设施网络已初步建成

新能源汽车行业是国家重点支持的高新技术领域，同时适用于高新技术企业的认定和研究开发费用 150%加计扣除的申请。

Technical connections between trends in the NEV industry in China and tax preference policies, and between potential R&D activities and tax preference policies

- **Industrial trends**

The technical research and development of NEVs and the industrialisation of this industry are accelerating. Through the joint effort of enterprises and institutes in China, NEV technology in China is catching up with the advanced level abroad:

- Significant progress has been made in extended-range hybrid vehicles
- A great breakthrough has been made in technologies of core components
- An improved industrial standard system and public technical platform have preliminarily been established. Over 100 national and industrial NEV standards have been issued or are being established. A testing platform for the completed vehicles, such as new energy passenger vehicles and commercial vehicles, and their core components such as power batteries, have been built, and a network of charging facilities has preliminarily been established

The NEV industry is a high-tech area which has gained special support from the state. In addition, the enterprises in the industry are eligible for accreditation of high-tech enterprises and the application for additional deduction of R&D expenses at 150 percent.

高新技术企业的认定	Accreditation of high-tech enterprises
新的高新技术企业认定管理办法（国科发火[2016]第32号）于2016年1月发布。管理机关紧接着发布了更为具体的高新技术企业认定工作指引：国科发火[2016]第195号。 新的工作指引中体现了针对高新技术企业合规性门槛要求的变化，同样也传递出政府将继续加强高新资质监管的信号。企业要想成为符合要求的高新技术企业，必须满足以下相关领域的对应标准： - 企业拥有的技术属于鼓励的领域范围 - 拥有核心技术的知识产权 - 高新技术产品（服务）收入 - 符合要求的研发费用 - 科技人员 - 创新能力评价：计分卡 - 公司经营时间 - 安全生产、质量控制和环境影响的合规 可以看出，创新、核心技术在认定中占有绝对的比重。	The new *Administrative Measures on Accreditation of High-tech Enterprises (Guokefahuo [2016] No. 32)* was issued in January 2016. The administrative authority then issued the *Guidelines for the Administration of the Accreditation of High-Tech Enterprises (Guokefahuo [2016] No. 195)* ("the Guidelines"). The new Guidelines show the changes to the compliance requirements for high-tech enterprises, and that the government will continually enhance the supervision of the accreditation of high-tech enterprises. A high-tech enterprise has to satisfy the standards corresponding to the following related areas: - Own technologies that are included in the encouraged areas - Own core technology intellectual property - Earn revenue from high-tech products (services) - Have R&D expenses that meet the requirements - Have technical staff - Evaluate innovative capabilities and associated point scorecard - Have a specific duration of enterprise operation - Comply with production safety, quality control and environmental protection standards.

新工作指引对企业年报、复核、更名及重大变化事项、异地搬迁以及对企业重大事故和违法行为的判断都做了具体明确的规定。这些审查政策相比旧工作指引更为严格。在审查的过程中，检查人员可能在公司的场所进行现场访谈以评估公司的高新技术企业资格。

新工作指引指出高新技术企业评审将继续沿用专家组。专家选取系统继续保留，财务专家将对所得税和其他财务相关财务数据进行审核。

这些加强监管的变化显示出政府将对高新技术企业申请进行更多定期和有针对性的检查。我们注意到，在前几年，在中国的一些地区存在高新技术企业合规性的问题。 然而最近，在大多数地区高新技术企业的合规性问题得到全面改善。这可能是由于申请企业和当地政府部门对高新技术企业的规定有了更好的理解。新工作指引意在近期改变的基础上，进一步将申请企业与高新技术企业优惠的总体政策目标链接。

We can conclude that innovative and core technologies account for the dominant proportion of the accreditation.

The new Guidelines specify the regulations for enterprises on reporting, reviewing, changes to corporate names and other big changes, relocation, and judgement of grave accidents and illegal activities. These review policies in the new guidelines are stricter than those in the old guidelines. During the review, the inspectors may conduct on-site interviews of the enterprises' premises to evaluate their high-tech qualifications.

The new Guidelines indicate that similar to the review for high-tech enterprises, expert teams should be involved. The expert selection system will be retained. The financial experts will review the data of corporate income tax and other financial data.

These changes to supervision enhancement show that the government will conduct more regular and targeted inspections of the application for high-tech enterprises. We noticed that in previous years, there have been some problems with certain high-tech enterprises' compliance in some provinces in China. However, those problems have improved a great deal in most places, possibly thanks to the fact that the enterprise applicants and local government have gained a better understanding of the regulations for high-tech enterprises. The new guidelines aim to further connect the enterprise applicants to the overall goals of the preference policies for high-tech enterprises.

针对于新能源汽车行业，申请企业应该在新工作指引下进行了全面的自我评估，并确定潜在的高新技术企业合规风险。检查的重点如下：

- 企业的知识产权在中国如何在其主要产品（服务）上从技术上发挥核心作用
- 知识产权的所有权，包括知识产权的范围，使用频率和 I 类或 II 类知识产权的分类
- 知识产权的性质和质量和知识产权对主要产品（服务）及其技术发展的影响
- 研发费用，并确定是否额外的费用现在可以包含在研发费用的计算中
- 高新收入当中关于高新产品收入的指标是否达到要求
- 高新技术企业创新能力指标分析，判断评分是否达到要求
- 集团企业应该不单评估单家企业，而是将集团内的研发活动当做一个整体去考虑，并作出适当安排以提升高新的合规性

In the NEV industry, enterprise applicants should perform comprehensive self-evaluations and determine the compliance risk of high-tech enterprises, in accordance with the new guidelines. The focuses of the review are as follows:

- How enterprises' intellectual property plays a key role in their major products (services) in China
- The ownership of intellectual property, including the scale and frequency of use of intellectual property and the categorisation of type I and type II intellectual property
- The nature and quality of intellectual property and the effect on major products (services) and technology development
- R&D expenses, and determining where the additional expenses can be included in the calculation of R&D expenses
- Whether the indicator of revenue of high-tech products in high-tech revenue meets the requirements
- Analysis of the innovation capability index of high-tech enterprises and determination of whether their ratings meet the requirements
- The group enterprises should not evaluate the single enterprises exclusively, but rather consider all the R&D activities in the group as a whole and make appropriate arrangements to improve their compliance for high-tech enterprises.

研究开发费用150%加计扣除申请

研发费用加计扣除的优惠政策在世界范围内被广泛应用以鼓励和支持创新。中国目前的研发费用加计扣除政策给予企业符合条件研发费用150%的扣除。这为企业的研发活动带来12.5%边际成本的节约(假设该企业适用25%的企业所得税率、当期需要交企业所得税,且不包括原来100%的税前扣除基础)。

财政部,国家税务总局,科学技术部于2015年底发布《关于完善研究开发费用税前加计扣除政策的通知》以及国家税务总局发布《关于企业研究开发费用税前加计扣除政策有关问题的公告》("97号公告")。其中除了"负面清单"列明的行业和研发活动,其他企业所进行的研发活动均有资格申请此税收优惠,这为众多企业带来巨大的积极影响。汽车行业的任何环节完全在支持范围内,当然也包括新能源汽车行业。同时,其中三年可追溯申请机会将为企业带来从研发费用加计扣除中发掘更多优惠的机会,只要其研发费用在2016年1月1号后发生。

Application for additional 150 percent deduction for R&D expenses

The policy of additional deduction of R&D expenses is applied worldwide to encourage and support innovation. Nowadays, this policy provides enterprises with a 150 percent deduction for R&D expenses if the related requirements are satisfied, saving a 12.5 percent marginal cost for enterprises' R&D activities (under the assumption that the enterprises need to pay corporate income tax in the current period, the applicable tax rate is 25 percent, and 100 percent of the original pre-tax deduction base is excluded).

The Ministry of Finance, the State Administration of Taxation and the Ministry of Science and Technology issued the *Notice on Improvements to Policies of Pre-tax Additional Deduction of Research and Development Expenses* at the end of 2015, and the State Administration of Taxation issued the *Announcement of the State Administration of Taxation on Issues Relating to Additional Deduction of Research and Development Expenses of Enterprises* ("Announcement 97"). Except for the industries and R&D activities listed in the Negative List, the activities carried out by the enterprises all qualify to apply for this tax preference, which can have a huge positive effect on many enterprises. The entire value chain in the automotive industry is included in the scale of the policy. Furthermore, three-year traceable application will also bring the enterprises opportunities to discover more benefits from the additional deduction of R&D expenses, provided that the R&D expenses are incurred after 1 January 2016.

新政策简化了研发费用加计扣除的申请流程，并且放宽了某些特定条件，如此一来，在许多地方不再要求科技局进行项目事前鉴定。然而，今后每年20%申请研发加计扣除的企业，将会受到当地税务机关的年度核查。因此，考虑到税务机关对研发活动及费用的核查，合理准备、保存实时和事后的文件备份对于税务合规性管理愈发重要。鉴于税务机关对于申请研发费用加计扣除的企业年度稽查率不低于20%，企业建立符合要求的程序和制度以识别研发项目和归集研发费用显得尤为重要。这不仅有利于税收收益最大化，也可以在主管税务机关提出质疑时可以确保研发费用的合规性。97号公告同时指出，企业需要在研发项目设立时即建立研发费用的辅助账。这可能带来一定的挑战，因为即使研发项目是系统性地开展的，但工程师、科学家及财务人员并不总是为研发项目进行单独核算。有鉴于此，97号公告提供了研发辅助账的标准模板，以此协助企业通过这种“税务机关认可”的方式记录研发费用并降低不合规的风险。

The new policy simplifies the application procedures for additional deduction of R&D expenses and loosens some conditions. As a result, pre-project evaluation conducted by the various bureaus of the Ministry of Science and Technology is not required in many places. However, 20% of the enterprises which apply for the additional deduction need to be audited by their local tax authorities each year from now on. Therefore, it will be more and more important in tax compliance management to be well prepared, back up in real time, and post files due to the audit conducted by the tax authorities on R&D activities and expenses. Since the annual audit rate should not be lower than 20 percent, it is especially important for enterprises to establish procedures and systems which meet the requirement to identify the R&D activities and attribute the R&D expenses. This action will not only maximise the tax revenue, but also ensure the compliance of the R&D expenses when the tax authorities in charge raise questions.

Announcement No. 97 suggests that enterprises need to set up secondary accounts for R&D expenses when launching R&D projects. This may be challenging because the engineers, scientists and finance staff in the enterprises do not always perform separate accounting for R&D projects, even though the projects are launched systematically. Given the situation mentioned above, Announcement No. 97 provides a standard template for R&D secondary accounts to assist enterprises in recording their R&D expenses and lower the risk of non-compliance in a manner approved by tax authorities.

- **潜在符合研发加计扣除和高新技术企业资质的新能源汽车研发活动举例：**
  - 以动力系统及模块体系对应环节细分的技术
  - 整车控制系统的设计开发能力；
  - 动力驱动系统的研发和测试能力
  - 发动机的生产制造优化
  - 产品质量信息的反馈体系及 追溯系统
  - 动力电池的回收技术以及充电的解决方案
  - 车内大屏、炫酷的外形工业设计以及自动驾驶技术
  - 充电解决方案
  - 快充电设施技术
  - 充电站和充电桩的设计

- **Examples of R&D activities for NEVs which comply with the accreditation of high-tech enterprises and application for additional deduction of R&D expenses:**
  - Technologies categorised by the corresponding process of power systems and module systems
  - Design and development abilities of a control system for a completed vehicle
  - Research, development and testing abilities for a power-driven system
  - Optimisation of production and manufacture of engines
  - Feedback systems and tracking systems for product quality
  - Recycling technologies for batteries, and charging solutions
  - Large screens in the car, attractive designs for the exterior appearance of the car and automotive driving technologies
  - Charging solutions
  - Facilities and technologies for quick charge
  - Design of charging stations and charging poles

- 快充技术的研发与更新
- 电池电路与电芯化学新技术的创新应用
- 动力电池的回收应用新技术
- 电动汽车安全提升解决方案
- 不易燃烧的动力电池的技术创新：如不易燃的电解液、耐高温不易变形的隔膜、低内阻低发热量的正负极材料，以及遇到异常温升情况时能够自行隔断电化学反应的机制
- 模块和系统的安全设计，如均衡与适宜的温度场设计
- 生产过程的质量追溯系统的优化，包括整车出厂的完整的产品可追溯系统和整车产品信息及出厂检测数据记录和存储系统等

- Research, development and update of technologies for quick charge
- Innovation and application of chemical technologies for circuitries and battery cells
- New technologies for recycling batteries
- Solutions for improving the safety of electric vehicles
- Innovative technologies for non-flammable batteries, such as non-flammable electrolytes, diaphragms which are resistant to high temperatures and distortion, anode and cathode materials with low resistance values and weak heat productivity, and mechanisms which can block out the electrochemical reactions to deal with abnormally high temperatures
- Design for module safety and system safety, such as design for a balanced and suitable temperature field
- Optimisation of quality tracking systems during production, including tracking systems of a whole vehicle, and recording and storing systems for product information and testing data before delivery.

Ⅳ 总结及展望 Summary

我们观察到，中国现行鼓励新能源汽车发展的直接措施，主要是集中于个人消费端直接补贴和免税。在国际上通过提供直接税收优惠鼓励新能源汽车市场发展的国家中，相应的优惠也大多集中于个人消费端。例如，为了降低碳排放量，英国政府就按照每公里行驶产生的二氧化碳的排放量来征收汽车保有税，低排放的车税率为零，而高公害的车税率可能高达 30%。

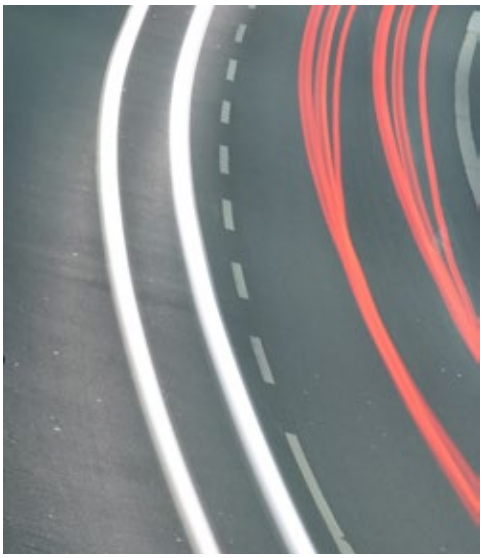
中国自 2015 年 10 月 1 日至 2016 年 12 月 31 日止推行购买 1.6 升排量及以下汽车可享受车辆购置税减按 5% 的优惠政策，自 2017 年 1 月 1 日起至 12 月 31 日止，对购置 1.6 升及以下排量的乘用车减按 7.5% 的税率征收车辆购置税，其主要目的也是鼓励内燃机汽车的小型化，控制大排量汽车对环境的影响。但值得注意的是，最新政策明确指出自 2018 年 1 月 1 日起，1.6 升排量及以下汽车恢复按 10% 的法定税率征收车辆购置税，也从不同角度反映了内燃机汽车产业优惠措施在逐步减少的大趋势。

So far, the direct incentives which China uses to encourage the development of NEVs have mainly focused on the personal consumption side, a phenomenon also found in other countries where direct tax incentives are applied to stimulate NEV markets. The British Government, for instance, levies car ownership tax according to carbon emission amount emitted per kilometre in order to reduce carbon emissions. Tax rates on low-emission cars can be zero whereas those on high-emission vehicles can be up to 30 percent.

In a similar spirit of encouraging smaller internal combustion engine vehicles (ICE vehicles) and reducing pollution, from 1 October 2015 to 31 December 2016 China adopted a tax incentive policy which stated that those buying cars with less than 1.6 litre displacement could enjoy the vehicle purchase rate of just 5 percent. From 1 January to 31 December 2017, the rate is

德国政府对于新能源企业一直秉持“免税不补贴”的产业引导方针，相应的机动车税免税政策规定，2011 年 5 月到 2015 年 12 月之间购买的新能源车，可免 10 年机动车税，2016 年 1 月到 2020 年 12 月之间购买的新能源车，可免 5 年机动车税。目前，我国也对新能源车免征车辆购置税。综合前述分析我国对新能源汽车消费端的支持政策会逐渐从“免税加补贴”过渡到“免税不补贴”的产业引导方针，对新能源汽车行业消费端的直接鼓励政策也是逐渐收紧的趋势。

反观新能源汽车的生产端，可以预期的是，相关企业在价值链前端科研、开发的创新能力必定是政府期望通过下一阶段优惠措施所鼓励激发的，因此也将成为能够享受到相应税收及政策优惠的最主要环节。汽车企业应当对这一变化给予足够的重视，实时关注相关政策的变化趋势。毕马威中国汽车行业税务服务团队也会和各政策制定相关部门保持持续沟通，关注新能源汽车行业相关的各类政策的最新发展。



7.5 percent. However, it should be noted that the latest circular clearly states that from 1 January 2018, the vehicle purchase tax rate on cars whose displacement is less than 1.6 litres will be recovered back to 10 percent, reflecting the prevailing trend of decreasing incentives for the ICEV market.

Germany is encouraging NEV companies by offering tax exemptions instead of financial subsidies. Its vehicle tax policies exempt all NEVs bought from May 2011 to December 2015 from vehicle tax duty for 10 years, and all NEVs bought from January 2016 to December 2020 can enjoy the exemption for the next five years. For the time being, China levies no tax on NEVs either. Based on the foregoing analysis, support for the consumption side of NEVs will transform from tax exemption plus financial subsidy to tax exemption without subsidy, and direct incentives on NEVs consumption will be tightened too.

On the production side of NEVs, the government is expected to encourage the expansion of the R&D capacity of relevant companies in the near future, thus innovation activity will enjoy major tax and policy incentives in the value chain. Automotive manufacturers should be aware of this transition and keep updated on the latest updates on relevant policies. KPMG China’s Auto Tax services team will continue to communicate with relevant policymakers and pay close attention to the latest developments of policies related to the NEV industry.

联系方式
Contact us

张曰文
税务合伙人
毕马威中国
William Zhang
Partner, Tax
KPMG China
T +86 (21) 2212 3415
E william.zhang@kpmg.com

Mainland China 中国内地

Beijing 北京
8th Floor, KPMG Tower, Oriental Plaza
1 East Chang An Avenue
Beijing 100738, China
中国北京东长安街1号
东方广场毕马威大楼8层
邮政编码：100738
Tel 电话 ：+86 (10) 8508 5000
Fax 传真 ：+86 (10) 8518 5111

Beijing Zhongguancun 北京中关村
Room 603, Flat B, China Electronic Plaza
No.3 Danling Street
Beijing 100080, China
中国北京丹棱街3号
中国电子大厦B座6层603室
邮政编码：100080
Tel 电话 ：+86 (10) 5875 2555
Fax 传真 ：+86 (10) 5875 2558

Chengdu 成都
17th Floor, Office Tower 1, IFS
No. 1, Section 3 Hongxing Road
Chengdu, 610021, China
中国成都红星路3段1号
国际金融中心1号办公楼17楼
邮政编码：610021
Tel 电话 ：+86 (28) 8673 3888
Fax 传真 ：+86 (28) 8673 3838

Chongqing 重庆
Unit 1507, 15th Floor, Metropolitan Tower
68 Zourong Road
Chongqing 400010, China
中国重庆邹容路68号
大都会商厦15楼1507单元
邮政编码：400010
Tel 电话 ：+86 (23) 6383 6318
Fax 传真 ：+86 (23) 6383 6313

Foshan 佛山
8th Floor, One AIA Financial Center
1 East Denghu Road
Foshan 528200, China
中国佛山灯湖东路1号
友邦金融中心一座8层
邮政编码：528200
Tel 电话 ：+86 (757) 8163 0163
Fax 传真 ：+86 (757) 8163 0168

Fuzhou 福州
Unit 1203A, 12th Floor
Sino International Plaza,137 Wusi Road
Fuzhou 350003, China
中国福州五四路137号
信和广场12楼1203A单元
邮政编码：350003
Tel 电话 ：+86 (591) 8833 1000
Fax 传真 ：+86 (591) 8833 1188

Guangzhou 广州
21st Floor, CTF Finance Centre
6 Zhujiang East Road, Zhujiang New Town
Guangzhou 510623, China
中国广州市珠江新城珠江东路6号
周大福金融中心21楼
邮政编码：510623
Tel 电话 ：+86 (20) 3813 8000
Fax 传真 ：+86 (20) 3813 7000

Hangzhou 杭州
8th Floor, West Tower, Julong Building
9 Hangda Road
Hangzhou 310007, China
中国杭州杭大路9号
聚龙大厦西楼8楼
邮政编码：310007
Tel 电话 ：+86 (571) 2803 8000
Fax 传真 ：+86 (571) 2803 8111

Nanjing 南京
46th Floor, Zhujiang No.1 Plaza
1 Zhujiang Road
Nanjing 210008, China
中国南京珠江路1号
珠江1号大厦46楼
邮政编码：210008
Tel 电话 ：+86 (25) 8691 2888
Fax 传真 ：+86 (25) 8691 2828

Qingdao 青岛
4th Floor, Inter Royal Building
15 Donghai West Road
Qingdao 266071, China
中国青岛东海西路15号
英德隆大厦4层
邮政编码：266071
Tel 电话 ：+86 (532) 8907 1688
Fax 传真 ：+86 (532) 8907 1689

Shanghai 上海
50th Floor, Plaza 66
1266 Nanjing West Road
Shanghai 200040, China
中国上海南京西路1266号
恒隆广场50楼
邮政编码：200040
Tel 电话 ：+86 (21) 2212 2888
Fax 传真 ：+86 (21) 6288 1889

Shenyang 沈阳
19th Floor, Tower A, Fortune Plaza
61 Beizhan Road
Shenyang 110013, China
中国沈阳北站路61号
财富中心A座19层
邮政编码：110013
Tel 电话 ：+86 (24) 3128 3888
Fax 传真 ：+86 (24) 3128 3899

Shenzhen 深圳
9th Floor, China Resources Building
5001 Shennan East Road
Shenzhen 518001, China
中国深圳深南东路5001号
华润大厦9楼
邮政编码：518001
Tel 电话 ：+86 (755) 2547 1000
Fax 传真 ：+86 (755) 8266 8930

Tianjin 天津
Unit 06, 40th Floor, Office Tower
Tianjin World Financial Center
2 Dagu North Road
Tianjin 300020, China
中国天津大沽北路2号
天津环球金融中心
津塔写字楼40层06单元
邮政编码：300020
Tel 电话 ：+86 (22) 2329 6238
Fax 传真 ：+86 (22) 2329 6233

Xiamen 厦门
12th Floor, International Plaza
8 Lujiang Road
Xiamen 361001, China
中国厦门鹭江道8号
国际银行大厦12楼
邮政编码：361001
Tel 电话 ：+86 (592) 2150 888
Fax 传真 ：+86 (592) 2150 999

Hong Kong SAR and Macau SAR 香港特别行政区和澳门特别行政区

Hong Kong 香港
8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
香港中环遮打道10号
太子大厦8楼

23rd Floor, Hysan Place
500 Hennessy Road
Causeway Bay, Hong Kong
香港铜锣湾轩尼诗道500号
希慎广场23楼
Tel 电话 ：+852 2522 6022
Fax 传真 ：+852 2845 2588

Macau 澳门
24th Floor, B&C, Bank of China Building
Avenida Doutor Mario Soares
Macau
澳门苏亚利斯博士大马路
中国银行大厦24楼BC室
Tel 电话 ：+853 2878 1092
Fax 传真 ：+853 2878 1096

kpmg.com/cn