

**European Chamber Comments on *the Value Added Tax Law of the People's Republic of China (Draft for Comments)***

**中国欧盟商会对《中华人民共和国增值税法（征求意见稿）》的意见**

1. **General Comments 总体评价**

总体明确清晰，少数条款仍待进一步明确。

The overall definition is clear, and a few clauses still need to be further clarified.

关于过渡期政策安排: 希望国税总局根据相关过渡期政策进行逐一考虑，在考虑纳税人税负的情况下设定相关过渡期年限。

It is suggested to set a transition period and interim policy in the light of the taxpayer’s burden

国税总局是否会考虑增值税税率3档简并2档？如果未来会考虑，希望在增值税立法时能直接考虑相应变化，增值税大法一部到位。

It is suggested to streamline the VAT rates from three rate levels to two levels to further lighten the burden of taxpayers. If it is possible, please legalize it in the VAT Law in one step.

1. **Detailed Comments 具体建议**

| **条款号**  **Article #** | **条款**  **Article/Clause** | **评价**  **Comments** | **建议**  **Suggestions** |
| --- | --- | --- | --- |
| **第5条**  **Article 5** | 在境内发生应税交易且销售额达到增值税起征点的单位和个人，以及进口货物的收货人，为增值税的纳税人。  增值税起征点为季销售额三十万元。  销售额未达到增值税起征点的单位和个人，不是本法规定的纳税人；销售额未达到增值税起征点的单位和个人，可以自愿选择依照本法规定缴纳增值税。  Entities and individuals that have taxable transactions in China with the sales amount reaching the VAT threshold and consignees of imported goods are taxpayers of VAT.  The VAT threshold is CNY 300, 000 of quarterly sales.  Entities and individuals whose sales amount has not attained the said threshold are not taxpayers stipulated in this Law; Entities and individuals whose sales amount has not attained the said threshold may voluntarily opt to pay VAT pursuant to the provisions of this Law. | 1. 将“销售额未达到增值税起征点的单位和个人”认定为不是增值税纳税人，这个会给增值税纳税人登记带来困惑，例如对于单位和个人来说，由于应税交易金额的浮动，会出现时而是增值税纳税人，时而又不是纳税人的情况。  The “units and individuals whose sales did not reach the threshold” is not a VAT taxpayer, which will cause confusion for VAT payers to register, for example, it might happen that a unit or individual is not a VAT payer in certain period because the sales do not reach the threshold and then will appear to be VAT payers, and then suddenly become a VAT payer because the sales reach the threshold.  2. 原暂行条例中起征点仅适用于个人，征求意见稿中起征点的适用范围扩大到企业。  The starting threshold of VAT levying was only applicable for individuals in current regulation. The company is involved in the starting threshold in new draft. | 建议不以是否达到起征点来作为判断增值税纳税人的依据，而是按照是否发生了增值税应税交易这单一标准来定义，同时规定起征点以下免税，起征点以上征税  It is suggested to judge whether a person is a VAT payer according to whether there is VAT-able event, and to exempt VAT for transactions below the threshold.  增值税的计税期间分别为十日、十五日、一个月、一个季度或者半年，建议明确不同的计税期间按照比例计算起征点。  According to article 35, The period for computation of VAT shall be 10 days, 15 days, one month, one quarter or half a year. It is recommended to clarify the different tax thresholds according to the period for computation of VAT  应明确境外单位和个人是否适用于起征点。  It needs to be further clarified if it also applies to foreign company or foreign individual. |
| **第7条**  **Article 7** | 第七条  中华人民共和国境外（以下称境外）单位和个人在境内发生应税交易，以购买方为扣缴义务人  Where Entities and individuals outside the People's Republic of China (hereinafter referred to as "outside China") conduct taxable transactions in China, the purchasers shall be the withholding agents. | 如果买卖双方均为外国企业，是否还以购买方为扣缴义务人呢？  If the buyer and the seller are both foreign enterprises, whether the buyer still shall act as withholding agent?  同时，对于买卖双方均为境外企业的，如何征税，比如是否适用简易征收率？  Meanwhile, how is the tax levied when the buyer and seller are both overseas enterprises, such as whether a simple tax rate can be applied? | 请予以明确  Please Clarify. |
| **第8条**  **Article 8** | 应税交易，是指销售货物、服务、无形资产、不动产和金融商品。  销售货物、不动产、金融商品，是指有偿转让货物、不动产、金融商品的所有权。  销售服务，是指有偿提供服务。  销售无形资产，是指有偿转让无形资产的所有权或者使用权。  Taxable transactions shall mean sale of goods, services, intangible assets, immovables and financial products.  Sale of goods, immovables and financial products shall mean compensated transfer of ownership of goods,  immovables and financial products.  Sales of services shall mean the provision of services with compensation.  Sale of intangible assets shall mean compensated transfer of ownership or use rights of intangible assets. | 1. 销售金融商品交易复杂，衍生品众多，对转让环节按照增值税的链条来征税，难度太大。  It is very challenging to levy VAT on financial products transfer because their transactions are complicated while the derivatives are many.  2. 碳排放交易是否应征收增值税，在原条例并无明确，目前存在不同的意见，该行业大部分的企业目前按照不征税业务处理，并不开发票。  It’s not explicit whether carbon emission is subject to VAT according to existing VAT regulation and its provision. At present, though different tax bureau is taking different views, most of company in the industry are not paying VAT and issuing VAT invoice. | 1. 建议借鉴国际上通行做法，将销售金融商品从增值税征税范围中剔除。  It is advisable to keep the financial products transactions as non VAT-able event.  2. 作为一个新兴的、在国家节能减排中发挥重要作用的行业，希望在新的增值税法对该行业给与免税优惠或者将碳排放交易业务从应税范围中排除。  As a new industry which is playing a critical role in emission reduction, it’s important and reasonable to grant tax exemption to this industry or eliminate carbon trading from taxable category of VAT. |
| **第9条**  **Article 9** | 本法第一条所称在境内发生应税交易是指：  （一）销售货物的，货物的起运地或者所在地在境内；  （二）销售服务、无形资产（自然资源使用权除外）的，销售方为境内单位和个人，或者服务、无形资产在境内消费；  （三）销售不动产、转让自然资源使用权的，不动产、自然资源所在地在境内；  （四）销售金融商品的，销售方为境内单位和个人，或者金融商品在境内发行。  For the purposes of Article 1 hereof this, taxable transactions made in China refer to:  1. If the goods are sold, the place of departure or the location of the goods is in China;  2. Where services or intangible assets (excluding the right to use natural resources) are sold, the sellers are entities and individuals in China, or services or intangible assets are consumed in China;  3. where any real estate or natural resource use right is sold or transferred, the real estate or natural  resource is located in China; and  4. In the case of sale of financial products, the seller shall be an entity or individual in China, or the financial products shall be issued outside China. | 1．用“货物的起运地或所在地”来判定交易是否在境内，太抽象，实操中太难操作。  To determine whether a transaction takes place in the territory by looking at "the place of origin or location of the goods" is challenging/burdensome for compliance.  2．跨境交易中的增值税“中性”特征依据的是经合组织指导意见中提出的目的地原则（即应在消费服务的国家执行征税）, 体现遵从国际惯例的原则。  The neutrality principle of VAT in cross-border transactions is based on the principle of destination of OECD, that is, taxation should be paid in countries where services are consumed. The article follows international practices.  3. 对于一些特殊货物，比如飞机、集装箱等，如果买卖双方均为境外企业，当销售时点货物坐落在中国境内，是否解读为起运地在中国，那么该销售行为是否由中国VAT的纳税义务呢？如果有，就回到买卖双方均为外国企业该如何纳税的问题。  For some special goods, such as airplanes, containers, etc., if the buyer and the seller are foreign companies, at the point of sale, the goods are in China. Is it interpreted as the place of origin in China, then does the sales trigger China VAT obligation? If so, how the tax should be paid in the case where buyers and sellers are both foreign companies.  4. 服务的“消费”如何定义较为抽象（借鉴36号文“完全在境外消费”，是指： （一）服务的实际接受方在境外，且与境内的货物和不动产无关。 …但实际执行口径仍非常模糊。）  The definition of "consumption" of services is relatively abstract (referring to Circular 36 "Consumption Abroad": (1) The actual recipient of the service is overseas, and the service is irrelevant with domestic goods and real estate. ... but the actual practice may vary significantly based on the interpretation by tax authority.) | 建议还是以货物的销售方是否在境内来判定交易是否在境内。  It is advisable to determine whether a transaction takes place in the territory according to the location of seller of the goods.  希望可以在法规中进一步明确“消费”的判定。  The determination of "consumption" needs be further clarified in the regulations. |
| **第10条**  **Article 10** | 进口货物，是指货物的起运地在境外，目的地在境内。  The term "imported goods" means that the place of departure is outside China and the destination is in China. | 针对进口货物，建议明确“境内”一词是指“中华人民共和国关境内”还是指“国境内”（不包括港澳台）。  For imported goods, it is recommended to clarify whether the term "inside China" refers to "domestic territory of the People's Republic of China" or "domestic territory" (excluding Hong Kong, Macao and Taiwan). | 请予以明确  Please Clarify. |
| **第11条**  **Article 11** | 下列情形视同应税交易，应当依照本法规定缴纳增值税:  （一）单位和个体工商户将自产或者委托加工的货物用于集体福利或者个人消费；  （二）单位和个体工商户无偿赠送货物，但用于公益事业的除外；  （三）单位和个人无偿赠送无形资产、不动产或者金融商品，但用于公益事业的除外；  （四）国务院财政、税务主管部门规定的其他情形。  The following circumstances shall be deemed as taxable transactions that are subject to VAT in accordance with this Law:  1. Where the entity or the individual business uses the self-produced goods or goods processed on commission for collective welfare or individual consumption;  2. Entities and individual businesses present goods without compensation, except for those used for public welfare undertakings;  3. Entities and individuals donate for free intangible assets, real estate or financial products, except for those used for public welfare; and  4. Any other circumstances stipulated by the finance and tax departments of the State Council. | 在征求意见稿中，规定的几种视同应税交易的情形，但是没有看到针对单位和个体工商户无偿提供服务的规定。  In the draft, there are several situations that are considered as taxable transactions. But the free provision of services of enterprise and individuals are not mentioned. | 请明确今后无偿提供服务是否属于“视同应税交易”规定。  Please clarify whether the provision of services for free in the future is a "deemed taxable transaction".  建议明确用于业务招待的情形属于”个人消费”  Please clarify that the case for entertainment purpose is included in “individual consumption” |
| **第13条**  **Article 13** | 增值税税率：  （一）纳税人销售货物，销售加工修理修配、有形动产租赁服务，进口货物，除本条第二项、第四项、第五项规定外，税率为百分之十三。  （二）纳税人销售交通运输、邮政、基础电信、建筑、不动产租赁服务，销售不动产，转让土地使用权，销售或者进口下列货物，除本条第四项、第五项规定外，税率为百分之九;  三）纳税人销售服务、无形资产、金融商品，除本条第一项、第二项、第五项规定外，税率为百分之六。  （四）纳税人出口货物，税率为零；国务院另有规定的除外。  （五）境内单位和个人跨境销售国务院规定范围内的服务、无形资产，税率为零。  1. For taxpayers engaging in sale of goods, sale, processing, repair and replacement services, lease of tangible movables or import of goods, the tax rate shall be 13%, except as stipulated in item 2, item 4 and item 5 of this Article.  2. Taxpayers that sell transportation, provide postal services, basic telecommunications, construction, or real property leasing services, sell real property, transfer land use rights, or sell or import the goods listed below, in addition to those listed in Items 4 and 5 of this Article, shall be subject to 9% tax rate:  (1) Agricultural products, edible vegetable oil and common salt;  (2) Tap water, heating, air-conditioning, hot water, coal gas, liquefied petroleum gas, natural gas, dimethyl ether, methane and coal products for household use;  (3) books, newspapers, magazines, audio-visual products and electronic publications; and  (4) Feeds, chemical fertilizers, pesticides, agricultural machinery and mulching films.  3. Taxpayers that sell services, intangible assets and financial products and do not fall within the scope as specified in Items 1, 2 and 5 of this Article shall be subject to 6% tax rate.  4. Taxpayers who export goods are subject to zero tax rate, unless otherwise specified by the State Council.  5. Domestic Entities and individuals that sell services or intangible assets under the scope specified by the State Council across borders are subject to zero tax rate. | 1. 进一步实施简并税率的政策导向并未在增值税立法中体现   The policy for simplifying and consolidating tax rates is not mentioned in the draft of the VAT Law   1. 《国家税务总局关于纳税人转让加油站房地产有关土地增值税计税收入确认问题的批复》中提到“依法不得转让的成品油零售特许经营权作价或评估作价不应从转让加油站整体资产的收入金额中扣除。”依据此文件，加油站收购交易中涉及油站的相关不动产溢价应纳入土地增值税的应税范围。但是在实践中，对于上述加油站收购交易中涉及的油站的相关不动产溢价是否可以作为经营权按照“无形资产”适用6%的增值税税率，不同地方的主管税局对此持有不同的观点。   Pursuant to the regulation in terms of the Land Appreciation Tax, it is noted that the assessed value of operating rights for fuel retailing license should be included into the taxable basis for Land Appreciation Tax for purchase site in retail network development. However, in terms of the said assessed value of operating rights, whether it could be considered as the intangible assets and subject to Value Added Tax of 6%, different tax authorities in different provinces take different opinions. | 1.鉴于国家已明确将进一步实施简并税率，将13%、9%、6%三档税率并为两档，进一步为纳税人减税降费，建议可以考虑借此次增值税立法来实现上述简并目标。  It is suggested to streamline the VAT rates from three rate levels (of 13%, 9% and 6%) to two levels to further lighten the burden of taxpayers. If it is possible, please legalize it in the VAT Law.  2.请予以明确  Please Clarify.  3. 建议放宽跨境服务零税率范围。  It is suggested to expand the application of zero tax rate for Cross-border services. |
| **第14条**  **Article 14** | 第十四条 增值税征收率为百分之三。  The VAT rate shall be 3%. | 《意见稿》中，征收率仅列示3%。并未提及36号文中5%的情形。  In the draft, the levy rate is listed at 3%, and the 5% mentioned in Circular 36 is not mentioned. | 原适用5%征收率的情形，在新法中如何过渡？  In the case where the 5% levy rate was originally applied, how will it transition in the new law? |
| **第20条**  **Article 20** | 第二十条 进项税额，是指纳税人购进的与应税交易相关的货物、服务、无形资产、不动产和金融商品支付或者负担的增值税额。  Input VAT refers to the VAT paid or borne by the taxpayer in relation to its purchase of goods, services, intangible assets, immovable assets and financial products which are related to the VAT-able transaction. |  | 希望可以在法规中进一步明确“相关”的定义。  The definition of "related to the VAT-able transaction" needs be further clarified in the regulations. |
| **第21条**  **Article 21** | 一般计税方法的应纳税额，是指当期销项税额抵扣当期进项税额后的余额。应纳税额计算公式：  应纳税额=当期销项税额-当期进项税额  当期进项税额大于当期销项税额的，差额部分可以结转下期继续抵扣；或者予以退还，具体办法由国务院财政、税务主管部门制定。  进项税额应当凭合法有效凭证抵扣。  Tax amount payable under the general tax computation method shall mean the balance of the output tax for the current period after offsetting the input tax for the current period. computation formula of tax payable:  Tax Payable = Output Tax for the Period - Input Tax for the Period Where the input tax for the current period exceeds the output tax for the current period, the excess input tax may be carried forward for offsetting in the following period; or the excess input tax may be refunded; the specific measures shall be formulated by the finance and tax departments of the State Council.  Input tax shall be deducted on the strength of valid vouchers. | 对于存量留抵没有相关政策可以参考。  希望增值税率的制定尽量减少差距，从根本上避免企业出现留抵税的情况。  There is no relevant policy for excess input tax credits. It is suggested to narrow the gap of VAT tax rates so that enterprises don’t need to overpay the tax. | 建议予以退还百分之一百的增值税，不设限额。  It is recommended to be revised as: 100% VAT shall be refunded without limit. |
| **第22条**  **Article 22** | 下列进项税额不得从销项税额中抵扣：  （一）用于简易计税方法计税项目、免征增值税项目、集体福利或者个人消费的购进货物、服务、无形资产、不动产和金融商品对应的进项税额，其中涉及的固定资产、无形资产和不动产，仅指专用于上述项目的固定资产、无形资产和不动产；  （二）非正常损失项目对应的进项税额；  （三）购进并直接用于消费的餐饮服务、居民日常服务和娱乐服务对应的进项税额；  （四）购进贷款服务对应的进项税额；  （五）国务院规定的其他进项税额。  The following input tax shall not be credited against the output tax:  1. The input tax corresponding to the purchased goods, services, intangible assets, real estate and financial commodities used for items subject to the simple tax computation method, VAT-exempt items, collective welfare or personal consumption, and the fixed assets, intangible assets and real estate involved therein only refer to the fixed assets, intangible assets and real estate exclusively used for the aforesaid items;  2. The input tax corresponding to the items of abnormal losses;  3. The input tax corresponding to the catering service, daily service for residents, and entertainment service purchased for direct consumption;  4. Input tax corresponding to the loan services purchased; and  5. other input tax amounts prescribed by the State Council. | 建议允许纳税人抵扣贷款服务对应的进项税额，以进一步降低增值税税负  It is suggested to allow the tax payers to credit input corresponding to the loan services, so that the VAT burden can be decreased further | 1. 删去此条第（四）条款  Delete the fourth clause  2. 为进一步促进资本投资以及推动生产升级助力加快经济重构，建议不得抵扣范围中剔除“购进贷款服务对应的进项税额”，即贷款服务取得的进项税额允许抵扣。  To promote the investment and production upgrading, it is suggested to delete the sub-article 4 “Input tax corresponding to the loan services purchased”  3. 希望考虑贷款利息支出的进项税金可以抵扣  It is suggested to include the input tax of loan interest into the deduction article. |
| **第24条**  **Article 24** | 纳税人进口货物，按照组成计税价格和本法规定的税率计算应纳税额。组成计税价格和应纳税额计算公式：  组成计税价格=关税计税价格+关税+消费税  应纳税额=组成计税价格×税率  关税计税价格中不包括服务贸易相关的对价。  Taxpayers who import goods shall compute their taxable amount at at the composite assessable price and the applicable tax rate specified in this Law. The computation formulas for the composite assessable price and the Taxable Amount are as follows:  Composite assessable price = Price for Customs Duty Consumption Tax Taxable Amount = Composite Assessable Price × Tax Rate The consideration in respect of trade in services shall be excluded from the customs dutible value. | 2、征求意见稿中“关税计税价格中不包括服务贸易相关的对价”的规定与现行《海关审定进出口货物完税价格办法》存在冲突，建议国税总局与海关总署等有关部门对此条文以及海关相关法规进行充分协调沟通，通过立法明确同一笔交易的征税权归属。另外，从海关角度也应明确，在关税计税价格中也不应包括服务贸易相关的对价，否则，若海关将服务贸易相关的对价包括在关税计税价格中，则可能导致纳税人无法抵扣该部分相应的进项税额。  The expression “the consideration in respect of trade in services shall be excluded from the Customs dutiable value” is in conflict with the regulation of GAC. It is suggested to facilitate the internal communication among relevant government departments to clarify the power of taxation.  3. 将现行的“关税完税价格”改为“关税计税价格”，并明确关税计税价格中不包括服务贸易相关的对价，消除了海关对于“特许权谁用费，保修费等并入货物的计税基础征收进口增值税的重复征税问题。  The Import VAT Constituent Price is further clarified that license fee and warranties are excluded. This benefits parts import.  很好，避免了海关和税务双重征税。  The article is welcomed for it can help avoid double taxation of taxation department and Customs. | 请予以明确  Please Clarify.  2. 建议明确“服务贸易”的具体定义和范围；  Please clarify the definition and boundary of “trade in services”.  3.海关方面应明确关税相关计算逻辑是否与增值税法征求意见稿一致。  Customs officers can release relevant regulations to clarify that their computation logic coincides with the VAT Law.  海关方面应明确关税相关计算逻辑是否与增值税法征求意见稿一致。  We suggest Ministry of Finance and Central Customs Authority shall jointly confirm this tax-setting logic to avoid double taxation.  希望税务机关能和海关达成一致，应要求海关也发布相应文件明确该方面规定。  It is suggested to clarify the power of taxation department and Customs. |
| **第27条**  **Article 27** | 纳税人一项应税交易涉及两个以上税率或者征收率的，从主适用税率或者征收率。  Where a taxable transaction of a taxpayer involves two or more tax rates or levy rates, the main applicable tax rate or levy rate shall apply | 1．“纳税人一项应税交易涉及两个以上税率或者征收率的，从主适用税率或者征收率。”这里的“从主”概念不清，如何定义从主？是按一个交易中的销售额占比，还是按照纳税人的主营业务？  “Where a taxable transaction of a taxpayer involves two or more tax rates or levy rates, the main applicable tax rate or levy rate shall apply.”  The concept of “main applicable tax rate” needs clarification. Will it be decided according to the percentage of sales in the transaction, or according to the taxpayer’s main business?  2．现行条例中对于“从主”的规定以纳税人主营业务为准，这一判断标准难以适应现代企业多元化经营的需求。  It is very challenging to determine the “main rate” according to companies’ main business because of business diversification.  3. 现有政策下的“混合销售”强调服务与货物的混合，而征求意见稿强调“一项应税交易”下有适用不同税率的组成部分。  The "mixed sales" under the existing policy emphasizes the mix of services and goods, and the draft VAT law emphasizes that there are components of different tax rates under "a taxable transaction". | 1. 建议后续实施条例或者规范性文件进一步解释“从主适用税率”。特别是从主的判断标准。比如。是从收入还是成本角度来判断主营业务？  Please clarify it in the implementation detailed rules. In particular, clarify the specific criteria for judging of “从主”.  2.建议在立法中明确以该项交易中不同品目对应销售额的比重作为“从主”的判断标准，而非纳税人的主营业务。  It is suggested to determine the “main applicable tax rate” according to the sales portion of various items in each specific transaction, rather than the main business operation of the taxpayer.  3. 请明确以下问题：如何区别“兼营”和“混合销售”  Please clarify the following: How to distinguish between "concurrent business" and "mixed sales" |
| **第29条**  **Article 29** | 下列项目免征增值税：  …  Items below are VAT exempted:  … | 没有提及财税[2016]36号文附件3和4的免税项目。  VAT exempted items listed in Cai Shui [2016] No. 36 (Appendix 3 and 4) are not mentioned. | 明确财税[2016]36号文附件3和4的免税项目。  Specify the VAT exempted treatment of the items listed in Cai Shui [2016] No. 36 (Appendix 3 and 4). |
| **第33条**  **Article 33** | 增值税扣缴义务发生时间为纳税人增值税纳税义务发生的当天。  The withholding obligation for VAT shall occur on the date of occurrence of the taxpayer's VAT obligation. | 在实务操作中，代扣代缴增值税在实际对外支付时与企业所得税扣缴申报一同进行。建议与“国家税务总局公告2017年37号”所规定的企业所得税扣缴义务时间保持一致。  In tax practice, withholding VAT is actually filed and paid at the time when the overseas payment is to be paid, which is the same tax procedure for withholding CIT. It is suggested to keep consistent with the withholding CIT obligation as stipulated in SAT Announcement 2017 No. 37. | 增值税扣缴义务发生之日为相关款项实际支付或者到期应支付之日。  The date of occurrence of withholding VAT obligation shall be the date of actual payment or payment due date of the relevant payment. |
| **第34条**  **Article 34** | 第三十四条 增值税纳税地点，按下列规定确定：  （三）自然人提供建筑服务，销售或者租赁不动产，转让自然资源使用权，应当向建筑服务发生地、不动产所在地、自然资源所在地主管税务机关申报纳税。  Article 34 Localities accepting value-added tax payments shall be determined as below:  3. A natural person, who provides building services, sells or leases real estate or transfers the use right of natural resources, shall file tax returns with the competent tax authority at the place of occurrence of building services or at the location of the real estate or natural resources; |  | 目前建筑服务异地预缴的工作需要到服务地各地纸质申报交纳税款，能否取消预缴这一规定，或者能否简化流程，改成网络申报和支付的方式，为纳税人减负。  At present, construction services providers need to do pre-filing with the competent tax authority at the place of occurrence of services. Could pre-filing be centralized or simplified by online filing and payment.  此外，关于预缴税款中的个人所得税，大部分情况下无法在相关员工的工资薪金个人所得税申报表中抵扣，存在重复征税问题。建议取消异地预缴税种中的个人所得税。  Additionally, the pre-filed individual income tax is barely creditable when the employees file individual income tax for their total salaries in the tax bureau where the companies locate. We suggest to remove individual tax from the pre-filing requirement to avoid the aforesaid double taxation issue. |
| **第38条**  **Article 38** | 符合规定条件的两个或者两个以上的纳税人，可以选择作为一个纳税人合并纳税。具体办法由国务院财政、税务主管部门制定。  Two or more taxpayers who meet the prescribed conditions may choose to pay taxes on a consolidated basis as one taxpayer. Detailed measures shall be formulated by the finance and tax departments of the State Council. | 合并纳税能够有效减少增值税纳税人的遵从成本，并有效解决合并纳税成员之间的税负差异。  Combined VAT filing could effectively reduce taxpayers’ compliance efforts, and solve the unbalanced tax burden of various taxpayers. | 建议适当放宽合并纳税的范围与条件，比如允许总分支机构合并纳税。  It is suggested to expand the scope of combined VAT filing, e.g. to allow head office and its branches to combine VAT filings.  建议明确本条所指的“条件”。  Please clarify the conditions. |
| **第43条**  **Article 43** | 纳税人应当依照规定缴存增值税额，具体办法由国务院制定。  Taxpayers shall pay VAT pursuant to the provisions; the detailed measures shall be formulated by the State Council. | “缴存”是新出现的概念，建议予以明确。  The concept of “缴存” needs to be clarified. " | 建议明确“缴存”的概念  It is advisable to clarify the concept of “缴存” |
|  |  | 在征求意见稿中，没有看到关于目前中外合作油气田5%实物增值税的相关内容。  The VAT rate of Sino-foreign oil & gas exploration projects are not mentioned in the draft of the VAT Law. | 建议：  请国家在增值税立法中明确中外合作油气田的增值税征收办法；  如果国家决定打通油气行业全行业增值税链条，取消5%实物增值税，希望国家在后续的实施细则或相关文件中进一步明确：外国石油公司的增值税纳税人主体身份；增值税进项抵扣的范围和方式；以及海上和陆上不同项目增值税合并纳税的可能性；  希望保持政策的持续性和稳定性。如有可能，对中外合作油气田项目保留“老合同老办法”的政策或提供过渡性政策；  It is proposed as below:  Please consider clarifying the VAT treatment for Sino-foreign oil & gas exploration projects;  If the 5% in kind VAT to be abolished and a full VAT deduction chain to be established for oil & gas industry, please provide detail guidance on: IOCs as VAT taxpayer identity; eligible input VAT scope and input VAT deduction method; the possibility of VAT consolidation for onshore and offshore projects.  To keep tax policy consistent and stable. If possible, please consider granting grandfathering rule for the existing PSCs, or transitional treatment. |