

**CHINA TAXATION 中国税务**  
**VAT SMALL-SCALE TAXPAYER VS VAT GENERAL TAXPAYER**  
 一般纳税人对比小规模纳税人

Items		VAT Small-scale Taxpayers 小规模纳税人	VAT General Taxpayer 一般纳税人
1	Application Criteria 认定条件	1) Company shall be ratified as VAT small-scale taxpayer when registration with no need for separate application; 无需申请，公司注册时自动被认定为小规模纳税人； 2) The company's annual taxable sales shall not exceed RMB5 million. 年应征增值税销售额不得超过人民币 500 万元。	1) The company shall apply for the qualification of VAT general taxpayer when its annual taxable sales reach or exceed RMB 5 million, if not apply, it shall be compulsorily ratified as VAT general taxpayer; 年应征增值税销售额超过人民币 500 万元，应当申请认定成为一般纳税人，否则会被强制认定成为一般纳税人； 2) Newly registered company or company with annual taxable sales not exceeding RMB5 million can apply for the qualification of VAT general taxpayer if it has fixed operation place and can provide legal and valid vouchers and accurate tax filing data. 有固定经营场所、且根据合法、有效凭证核算，能够提供准确税务资料，年应税销售额未超过小规模纳税人标准以及新开业的纳税人，可以申请一般纳税人资格认定。
2	Tax and Levy Rate 税率与征收率	The applicable levy rate is 3%. 征收率为 3%	The applicable tax rate is divided into four levels, 16%, 10%, 6% and 0% respectively. 税率为 16%，10%，6% 及 0% 四档。
3	Tax Filing Method 纳税申报方式	VAT and its surcharges shall be declared on quarterly basis. 增值税及其附加费按季度申报。	VAT and its surcharges shall be declared on monthly basis. 增值税及其附加费按月申报。
4	Tax Calculation 计税方法	Taxable Sales/(1-Levy Rate)*Levy Rate. 含税销售额/（1+征收率）×征收率。	Output VAT – Input VAT. 抵扣制：销项税额-进项税额。

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5	Input VAT 增值税进项税额	<p>Not deductible. The input VAT obtained for purchasing goods, assets and taxable service is not deductible even if VAT special invoice could be obtained.</p> <p>不能抵扣。购进货物、资产或应税劳务或服务时，即使取得了增值税专用发票也不能进行抵扣。</p>	<p>Deductible. The input VAT as shown on the VAT special invoice for purchasing goods, assets and taxable service and the withholding VAT incurred for remitting payments to foreign companies is deductible.</p> <p>可以抵扣。购进货物、资产或应税劳务或服务而取得了增值税专用发票所列的增值税可以申请抵扣；对外付汇时代扣代缴的增值税也可以申请抵扣。</p>
6	Input VAT Accounting Treatment 增值进项税额的 账务处理	<p>The price and relevant VAT shall be posted into the accounts of assets, costs or expenses in full amount.</p> <p>全额计入资产或成本费用。</p>	<p>Adopt “price and tax separated” policy. The price shall be posted into the accounts of assets, costs or expenses, while, the VAT shall be posted into the account of tax payable-VAT payable-input VAT, so as to offset output VAT.</p> <p>价税分离：价款部份计入成本费用或资产等，税款部份计入应交税金-应交增值税-进项税额，抵减销项税额。</p>
7	Issuance of VAT Special Invoice 增值税专用发票	<p>1) VAT small-scale taxpayer with monthly sales not exceeding RMB30,000 or quarterly sales not exceeding RMB90,000 whose business scope covers accommodation, consultancy, construction, manufacturing, software, information transmission, information technology can issued VAT special invoice by itself;</p> <p>企业的经营范围含有住宿业、咨询服务或建筑业、工业、软件业、信息传输业、信息技术服务业，且月销售额超过3万或者季度销售额超过人民币9万，可以自行开具增值税专用发票；</p> <p>2) Other companies shall need to apply with tax bureau to issue VAT special invoice;</p> <p>其他企业要开具增值税专用发票，只能由税务局代开；</p> <p>3) The VAT rate shown on the VAT special invoice shall be 3% for the invoice either issued by company itself or by tax bureau.</p> <p>无论是自行开具还是税务局代开增值税专用发票，发票上的增值税税率均为3%。</p>	<p>VAT special invoice can be issued for goods selling or taxable service rendering and the rates shown on the invoice can be 16%, 10% or 6%, which is subject to the goods or service sold.</p> <p>销售货物或提供应税劳务及服务可以开具增值税专用发票，增值税专用发票的税率为16%、10%或6%三档。</p>

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8	Export Tax Rebate 出口退税	VAT shall be exempted for export business and no rebate can be applied. 出口免征增值税，不能申请退税。	The applicable VAT rate is 0% for export business. Refund can be applied for the input VAT generated for purchasing of goods and taxable service and the rebate rate or amount of tax refund shall be subject to the category of the exported goods or service. 出口增值税税率为 0%，购进货物或服务支付的增值税进项税额可以申请退回，退税率或退税额根据实际出口货物类别或服务而定。
9	VAT Preferential Tax Policy 增值税优惠	<p>1) As at 31 December 2020, small and micro enterprises with monthly sales not exceeding RMB30,000 can enjoy VAT exemption; 至 2020 年 12 月 31 日，月销售额不超过人民币 3 万元，小微企业免征增值税；</p> <p>2) As at 31 December 2020, enterprises engaging in goods or intangible assets selling, repairing and other taxable service rendering with monthly sales not exceeding RMB30,000 (quarterly sales not exceeding RMB90,000) can enjoy the VAT exemption. 至 2020 年 12 月 31 日，销售货物或者加工、修理修配劳务月销售额不超过人民币 3 万元（按季纳税人民币 9 万元），销售服务、无形资产月销售额不超过 3 万元（按季纳税人民币 9 万元）的，可分别享受小微企业暂免征收增值税优惠政策。</p>	NIL 无
10	Urban Construction Tax preferential policy 城建税优惠	Urban construction tax shall be exempted together with the exemption of VAT and the exemption criteria are the same as those for VAT. 免征增值税时，城建税将相应获得免征（标准同上）。	NIL 无
11	Surcharges Tax Preferential Policy 附加费优惠	Small and micro enterprises with monthly sales or business income no more than RMB100,000 (quarterly sales or business income not exceeding RMB300,000 for quarterly filing taxpayer) shall be exempted from educational surcharge, local educational surcharge and water conservancy and construction fund. 月销售额或营业额不超过人民币 10 万元（按季度纳税的季度销售额或营业额不超过人民币 30 万元）的小微企业，免征教育费附加、地方教育附加、水利建设基金。	

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12	Corporate Income Tax Preferential Policy 企业所得税优惠	As at 31 December 2019, for small and micro enterprises with annual taxable income of no more than RMB 1 million, the taxable income shall be halved for tax calculation and the applicable corporate income tax rate shall be 20%. 至 2019 年 12 月 31 日, 年应纳税所得额低于人民币 100 万元 (含 100 万元) 的小型微利企业, 其所得减按 50% 计入应纳税所得额, 按 20% 的税率缴纳企业所得税。	
13	Applicable Enterprises 适用企业	Applicable to those companies which cannot obtain VAT special invoice and will not issue VAT special invoice. 未能取得增值税进项专用发票且无需开具增值税专用发票。	Applicable to those companies which 适用于下述企业:  1) need to issue VAT special invoice; or 需要开具增值税专用发票; 或  2) have large amount of input VAT to offset output VAT; or 进项税额比较大可以获得抵扣税制之优惠; 或  3) need to apply for VAT rebate for export business. 出口业务需要申请增值税退税。

**Note 注:**

1. Annual taxable sales refer to the accumulated VAT taxable sales for no more than 12 consecutive months, including the tax exempted sales.  
年应税销售额, 是指纳税人在连续不超过 12 个月的经营期内累计应征增值税销售额, 包括免税销售额。
2. The criteria for small and micro enterprise:  
小微企业的认定条件:
  - (1) Enterprises with annual taxable income of no more than RMB1 million; and  
年应纳税所得额低于人民币 100 万元 (含 100 万元); 且
  - (2) For manufacturing enterprises, the employees shall not exceed 100 heads and the total assets limit to RMB30 million; or  
工业企业, 从业人数不超过 100 人, 资产总额不超过人民币 3,000 万元; 或
  - (3) For other enterprises, the employees shall not exceed 80 heads and the total assets limit to RMB10 million.  
其他企业, 从业人数不超过 80 人, 资产总额不超过人民币 1,000 万元。