

河南省信阳市商务局

信阳市商务局关于“外资研发中心” 相关政策解读

一、享受“十四五”期间支持科技创新进口税收政策的外资研发中心的条件是什么？

答：享受“十四五”期间支持科技创新进口税收政策的外资研发中心，应同时满足以下条件：

一、研发费用标准：作为独立法人的，其投资总额不低于 800 万美元；作为公司内设部门或分公司的非独立法人的，其研发总投入不低于 800 万美元。

二、专职研究与试验发展人员不低于 80 人。

三、设立以来累计购置的设备原值不低于 2000 万元。

二、条件中有关“投资总额”、“研发总投入”、“专职研究与试验发展人员”、“设备”的具体定义是什么？

(一)“投资总额”是指外商投资信息报告回执所载明的金额。

(二)“研发总投入”是指外商投资企业专门为设立和建设设备研发中心而投入的资产，包括即将投入并签订购置合同的资产(应提交已采购资产清单和即将采购资产的合同清单)。

(三)“专职研究与试验发展人员”是指企业科技活动人

员中专职从事基础研究、应用研究和试验发展三类项目活动的人员,包括直接参加上述三类项目活动的人员以及相关专职科技管理人员和为项目提供资料文献、材料供应、设备的直接服务人员,上述人员须与外资研发中心或其所在外商投资企业签订 1 年以上劳动合同,以外资研发中心提交申请的前一日人数为准。

(四)“设备”是指为科学研究、教学和科技开发提供必要条件的实验设备、装置和器械。在计算累计购置的设备原值时,应将进口设备和采购国产设备的原值一并计入,包括已签订购置合同并于当年内交货的设备(应提交购置合同清单及交货期限),适用本办法的上述进口设备范围为进口科学研究、科技开发和教学用品免税清单所列商品。

三、外资研发中心享受“十四五”期间支持科技创新进口税收的政策是什么?

对科学研究机构、技术开发机构、学校、党校(行政学院)、图书馆进口国内不能生产或性能不能满足需求的科学研究、科技开发和教学用品,免征进口关税和进口环节增值税、消费税。

四、核定程序是什么?

省级商务主管部门会同省级财政、税务部门和外资研发中心所在地直属海关核定外资研发中心名单,核定结果由省级商务主管部门函告外资研发中心所在地直属海关,抄送省级财政、税务部门,并报送商务部。

附件:

《河南省外资研发中心认定办法》豫商外资〔2021〕17号
《财政部等十一部门关于“十四五”期间支持科技创新进口
税收政策管理办法的通知》财关税〔2021〕24号



Interpretation of the policy on "Foreign-funded R&D Centers"

1. What are the requirements for foreign-funded R&D centers to enjoy the import tax policy supporting science and technology innovation during the 14th Five-Year Plan period?

A: The foreign-funded R&D centers that enjoy the import tax policy supporting science and technology innovation during the 14th Five-Year Plan period should also meet the following requirements:

(1) R&D expense standard: as an independent legal entity, its total investment shall not be less than USD 8 million; As an internal department or branch of the company's non-independent legal person, its total r&d investment is not less than 8 million US dollars.

(2) No less than 80 full-time r&d personnel.

(3) The original value of the equipment purchased since the establishment shall not be less than 20 million yuan.

2. What are the specific definitions of "total investment", "total R&D investment", "dedicated R&D personnel" and "equipment" in the conditions?

(1) "Total amount of investment" refers to the amount specified in the receipt of foreign investment information report.

(2) "Total R&D input" refers to the assets invested by foreign-invested enterprises specially for the establishment and construction of equipment R&D center, including the assets to be invested and the purchase contract signed (the list of purchased assets and the contract list of purchased assets should be submitted).

(3)"Full-time research and experimental development personnel" refers to the activities of science and technology personnel of full-time engaged in basic research, applied research and experimental development of three kinds of project activities, including direct to participate in the above three categories of personnel, and related activities in the professional management personnel and materials for the projects of science and technology literature, material supply, equipment direct service personnel, the personnel and foreign r&d The labor contract of more than one year signed by the center or its foreign-invested enterprises shall be subject to the number of employees on the day before the application is submitted by the foreign-invested R&D center.

(4)"Equipment"means experimental equipment, devices and instruments which provide necessary conditions for scientific research, teaching and scientific and technological development.

When calculating the total value of the purchase of equipment, should be the original value of the imported equipment and domestic equipment procurement shall include, including purchase contracts have been concluded and the delivery of the goods within the equipment (listing shall be submitted to purchase contract and delivery), the scope of these measures shall apply to the import equipment for scientific research, technology development and teaching supplies exemption list items listed.

3.What are the policies of supporting the import tax of science and technology innovation for foreign-funded R&D centers during the 14th Five-year Plan period?

For scientific research institutions, technological development institutions, schools, party schools (administrative schools) and libraries imported scientific research, scientific and technological development and teaching supplies that cannot be produced domestically or whose performance cannot meet the demand, import duties, import link value-added tax and consumption tax are exempted.

4.What is the verification procedure?

The provincial commercial administrative department shall,

together with the provincial finance and taxation departments and the customs directly under the jurisdiction of the foreign-funded R&D center, notify the customs directly under the jurisdiction of the foreign-funded R&D center by letter, copy to the provincial finance and taxation departments, and submit the list to the Ministry of Commerce.