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研发费用税前扣除优惠政策执行情况研究

连燕华¹, 于浩², 郑奕荣², 肖哲雯³

1. 中国科学院科技政策与管理科学研究所, 北京 100190;
2. 北京持国技术评估事务所, 北京 100045;
3. 广东商学院 会计学院, 广东 广州 510320

The implementation status of R&D expenses pre-tax deduction policies

Lian Yanhua¹, Yu Hao², Zheng Yirong², Xiao Zhewen³

1. Institute of Policy and Management, Chinese Academy of Sciences, Beijing 100190, China;
2. Beijing Chiguo Office of Technology Assessment, Beijing 100045, China;
3. School of Accounting, Guangdong University of Business Studies, Guangzhou 510320, China

摘要

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摘要 研究开发费用税前扣除优惠政策是当前我国重要的技术创新优惠政策之一,但统计数据显示该政策的执行效果不甚理想,本文认为主要问题有三个方面:一是政策设计本身存在可享受减免的研发费用范围较窄、费用界定不明确、费用审核与监管无明确规定等问题;二是政策执行中各地税务机关税收任务压力、对政策理解等方面存在一定问题;三是企业自身方面存在研发费用基础管理薄弱、内部机构沟通不畅等问题。针对这些问题,本文最后提出了和研发费用财务核算规范接轨、通过转移支付等方式解决各地税源差异问题、企业建立科目-项目-部门三维会计核算体系、加强政策执行监管等改进与完善措施与建议。

关键词: 研究开发费用 税前扣除 税收优惠政策 执行效果

Abstract: The policies for research and development expenses pre-tax deduction is one of the important technological innovation preferential policies, however the statistical data shows that the practice effect of the policy is not quite ideal. There are three main problems, that is, firstly the R&D expenses range affected by the policy is narrow, the content of R&D expenses is not clearly defined, and cost audit and regulatory requirements are not clear; secondly the tax task pressure around the local tax authorities and the poor understanding of the policy caused the bad practice effect; thirdly the weak R&D expenses management and the poor internal communication inside enterprises also cause the bad practice effect. In the end, some suggestions are given to solve these problems, such as conforming to financial accounting standards, resolving the differences of the tax revenue through transfer payments, establishing three dimensional accounting system involving subject-project-department, etc.

Keywords: research and development expense pre-tax deduction tax preference policy practice effect

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