

国家税务总局关于小型微利企业和个体工商户延缓缴纳2020年所得税有关事项的公告
Announcement of the State Taxation Administration on Matters concerning the
Deferred Payment of Income Tax in 2020 by Small Low-profit Enterprises and
Individual Businesses

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国家税务总局公告2020年第10号

为进一步支持小型微利企业和个体工商户复工复产，缓解其生产经营资金压力，激发市场主体活力，现就小型微利企业和个体工商户延缓缴纳2020年所得税有关事项公告如下：

Announcement of the State Taxation Administration [2020] No.10

For the purposes of further supporting resumption of production and business by small low-profit enterprises and individual businesses, alleviating their pressure on manufacturing and business funds, and stimulating the vitality of market players, announcement is hereby made on matters relating to deferred payment of income tax in 2020 by small low-profit enterprises and individual businesses as follows:

一、小型微利企业所得税延缓缴纳政策

I. Policies on the Deferred Payment of Income Tax for Small Low-profit Enterprises

2020年5月1日至2020年12月31日，小型微利企业在2020年剩余申报期按规定办理预缴申报后，可以暂缓缴纳当期的企业所得税，延迟至2021年首个申报期内一并缴纳。在预缴申报时，小型微利企业通过填写预缴纳税申报表相关行次，即可享受小型微利企业所得税延缓缴纳政策。

From May 1, 2020 to December 31, 2020, small low-profit enterprises may defer the payment of corporate income tax for the current period after completing the filing of tax returns with prepayment according to the provisions in the remaining filing period in 2020, and the payment of all income tax amount may be deferred to the first period for filing tax returns in 2021. When filing tax returns with prepayment, small low-profit enterprises may enjoy the policy on deferred payment of corporate income tax for small low-profit enterprises by filling

本公告所称小型微利企业是指符合《国家税务总局关于实施小型微利企业普惠性所得税减免政策有关问题的公告》（2019年第2号）规定条件的企业。

二、个体工商户所得税延缓缴纳政策

2020年5月1日至2020年12月31日，个体工商户在2020年剩余申报期按规定办理个人所得税经营所得纳税申报后，可以暂缓缴纳当期的个人所得税，延迟至2021年首个申报期内一并缴纳。其中，个体工商户实行简易申报的，2020年5月1日至2020年12月31日期间暂不扣划个人所得税，延迟至2021年首个申报期内一并划缴。

本公告自2020年5月1日起施行。5月1日至本公告发布前，纳税人已经缴纳符合本公告规定缓缴税款的，可申请退还，一并至2021年首个申报期内缴纳。

特此公告。

国家税务总局

2020年5月19日

in the relevant rows of the prepayment tax return form.

The term "small low-profit enterprises" referred to in this Announcement shall mean enterprises which satisfy the criteria stipulated in the Announcement of the State Taxation Administration on Issues Relating to Implementation of Inclusive Income Tax Reduction and Exemption for Small Low-profit Enterprises ([2012] No. 2).

II. Policies on the Deferred Payment of Income Tax for Individual Businesses

During the period from May 1, 2020 to December 31, 2020, upon completion of filing returns for individual income tax on income from business operation in the remaining filing period for 2020 as required, individual businesses may defer payment of individual income tax for the current period, and the payment of all income tax amount may be deferred to the first period for filing tax returns in 2021. For individual businesses adopting the simple method for filing tax returns, individual income tax will not be deducted temporarily during the period from May 1, 2020 to December 31, 2020, and the payment of all income tax amount may be deferred to the first period for filing tax returns in 2021.

This Announcement shall come into force as of May 1, 2020. Taxpayers who have paid tax amount which complies with the provisions of this Announcement on deferring tax payment during the period from May 1 to the date of promulgation of this Announcement may apply for refund and the payment of all income tax amount may be deferred to the first period for filing tax returns in 2021.

State Taxation Administration

May 19, 2020



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