KPMG

税务新知

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本地生产的非酒精饮料的税收计算

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税务总局（GDT）发布了此指示的目的乃为了给本地生产的非酒精饮料供应提供关于计算其特种税（ST）和增值税（VAT）的指导。为确保实施的一致性，税务总局详细说明了以下的计算方法：

A. 税务发票

如果向客户（即增值税注册）开具税务发票，则企业应先计算特种税，再计算增值税。每种税款的确定顺序如下：

1. 特种税 = 90% x 发票上记录的金额（不含所有税款）x 特种税税率
2. 增值税 = [发票上记录的金额（不含所有税款）+ 特种税税款] x 增值税税税率

B. 商务发票

如果向客户（即非增值税注册）开具商务发票，则所显示的销售价格已经包含了所有税款，因此，税款的计算应按照相反顺序进行，即先计算增值税，再计算特种税，如下所示：

1. 增值税

   增值税税基 = 销售价格（含所有税款）/（1 + 增值税税率）

   增值税 = 增值税税基 x 增值税税率

2. 特种税

   特种税税基 = 90% × {增值税税基 / [1 + (90% × 特种税税率)]}

   特种税 = 特种税税基 x 特种税税率

我们的评论

该指示进一步对本地生产非酒精饮料企业如何适用特种税和增值税提供了解释。值得注意的是，计算特种税的税基与于2020年1月14日发布的第012号部长令MEF.PrK保持一致。受影响的纳税人应注意所开具的发票类型及所显示的金额，其原因在于税务总局所规定的计算方法取决于这些因素，因此，这些可能对税务申报的准确性产生重大的影响。

作为客户忠诚的税务顾问，我们欢迎您和我们查询了解上述措施对于您业务的影响。

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