

关于公益性捐赠支出企业所得税税前结转扣除有关政策的通知 Notice on Policies Concerning the Pre-CIT Carry-forward and Deduction of Expenditures for Public Welfare Donation

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各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局、地方税务局，新疆生产建设兵团财政局：

Departments (bureaus) of finance, local SAT offices and local taxation bureaus in all provinces, autonomous regions, centrally administered municipalities and cities with independent planning status, and the Bureau of Finance of the Xinjiang Production and Construction Corps,

根据《中华人民共和国企业所得税法》和《中华人民共和国企业所得税法实施条例》的有关规定，现就公益性捐赠支出企业所得税税前结转扣除有关政策通知如下：

According to the relevant provisions of the Law of the People's Republic of China on Corporate Income Tax and the Implementing Regulation of the Law of the People's Republic of China on Corporate Income Tax, policies concerning the carry-forward and deduction of expenditures for public welfare donation before the calculation of corporate income tax ("CIT") is hereby announced as below:

一、企业通过公益性社会组织或者县级（含县级）以上人民政府及其组成部门和直属机构，用于慈善活动、公益事业的捐赠支出，在年度利润总额12%以内的部分，准予在计算应纳税所得额时扣除；超过年度利润总额12%的部分，准予结转以后三年

I. The donations made by an enterprise through a non-profit social group or a people's government at or above the county level as well as any department or directly affiliated authority thereof for the purpose of charitable activities or public welfare undertakings are allowed to be deducted from the enterprise's taxable income, provided that such donations are not higher than 12 percent of the enterprise's annual total profit; if such donations exceed 12 percent of the enterprise's annual total

内在计算应纳税所得额时扣除。

本条所称公益性社会组织，应当依法取得公益性捐赠税前扣除资格。

本条所称年度利润总额，是指企业依照国家统一会计制度的规定计算的大于零的数额。

二、企业当年发生及以前年度结转的公益性捐赠支出，准予在当年税前扣除的部分，不能超过企业当年年度利润总额的12%。

三、企业发生的公益性捐赠支出未在当年税前扣除的部分，准予向以后年度结转扣除，但结转年限自捐赠发生年度的次年起计算最长不得超过三年。

四、企业在对公益性捐赠支出计算扣除时，应先扣除以前年度结转的捐赠支出，再扣除当年发生的捐赠支出。

五、本通知自2017年1月1日起执行。2016年9月1日至2016年12月31日发生的公益性捐赠支出未在2016年税前扣除的部分，可按本通知执行。

财政部 税务总局

2018年2月11日

profit, the part in excess may be carried forward to the next three years for deduction when the taxable income is calculated.

For the purpose of this Notice, non-profit social groups shall legally obtain the qualification for deduction of public welfare donations for CIT purpose.

For the purpose of this Notice, "annual total profit" means the positive amount worked out by an enterprise under the country's unified accounting system.

II. The deductible part of expenditures for public welfare donation made by an enterprise in the current year and carried forward from the previous years for CIT purpose in the current year shall not exceed 12 percent of the enterprise's total profit earned in the current year.

III. An enterprise is allowed to carry forward the portion of its expenditures for public welfare donation that has not been deducted for CIT purpose in the current year to the next three years at most beginning from the year following the year when the donation is made.

IV. An enterprise shall, when deducting its expenditures for public welfare donation, deduct first the donation expenditure carried forward from the previous years and then the donation expenditure incurred in the current year.

V. This Notice shall come into force as of January 1, 2017, which may apply to the expenditures for public welfare donation incurred between September 1, 2016 and December 31, 2016 if any portion of such donation has not been deducted for CIT purpose in 2016.

Ministry of Finance

State Administration of Taxation

February 11, 2018



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