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| **고정자산 가속감가상각 방법 채택기업의 소득세 정책 진일보 보완에 관한 통지**  재세[2015]106호  각 성·자치구·직할시·계획단열시의 재정청(국)·국가세무국·지방세무국, 신장(新疆)생산건설병단 재무국:  국무원 상무회의의 관련 결정의 취지에 근거하여 고정자산 가속감가상각 방법 채택기업의 소득세 정책 문제에 대해 다음과 같이 통지한다.  1. 경공업, 방직, 기계, 자동차 등 네개 분야의 중점업종(구체적인 범위는 첨부 참조.)을 취급하는 기업이 2015년 1월 1일 이후에 구입한 고정자산은 기업의 선택에 따라 감가상각 내용연수를 단축하거나 가속감가상각 방법을 채택할 수 있다.  2. 상기 업종을 취급하는 소형박리기업이 2015년 1월 1일 이후에 구입한 연구개발 및 생산경영 겸용 기기·설비는 단위가치가 100만위안을 초과하지 않을 경우 일회적으로 당기 원가비용에 산입하여 과세대상소득 산정 시 공제하는 것을 허용하고 더 이상 연도별로 감가상각하지 아니하며; 단위가치가 100만위안을 초과하는 경우 기업의 선택에 따라 감가상각 내용연수를 단축하거나 가속감가상각 방법을 채택할 수 있다.  3. 기업이 이 통지 제1조, 제2조의 규정에 따라 감가상각 내용연수를 단축하는 경우 최소의 감가상각 내용연수가 기업소득세법 실시조례 제60조에 규정한 감각상각 내용연수의 60%보다 짧아서는 아니되며; 가속감가상각 방법을 채택하는 경우 이중체감잔액법 또는 연수합계법을 채택할 수 있다.  기업소득세법 및 그 실시조례의 관련 규정에 따라 기업은 생산경영 수요에 근거하여 가속감가상각 정책을 적용하지 아니할 수 있다.  4. 이 통지는 2015년 1월 1일부터 집행한다. 2015년 1~3분기에 이 통지의 규정에 따라 계산 및 처리되지 못한 부분은 2015년 4분기 예납신고 시 일괄적으로 혜택을 누리거나 2015년 연말정산 시 일괄적으로 처리할 수 있다.  첨부: 경공업, 방직, 기계, 자동차 네개 분야의 중점업종 범위  재정부  국가세무총국  2015년 9월 17일  **첨부**  **경공업, 방직, 기계, 자동차 네개 분야의 중점업종 범위**   | **코 드** | | | **유 형 명 칭** | **비고** | | --- | --- | --- | --- | --- | | **대** | **중** | **소** | |  | **268** |  | **일용화학제품 제조** | 경공업 | |  |  | 2681 | 비누 및 합성세척제 제조 |  | |  |  | 2682 | 화장품 제조 |  | |  |  | 2683 | 구강청결용품 제조 |  | |  |  | 2684 | 향료·엣센스 제조 |  | |  |  | 2689 | 기타 일용화학제품 제조 |  | | **27** |  |  | **의약 제조업** | 경공업 | |  | 271 |  | 화학약품원료 제조업 |  | |  | 272 |  | 화학약품제제 제조업 |  | |  | 273 |  | 한약차 가공 |  | |  | 274 |  | 한약제제 생산 |  | |  | 275 |  | 동물용 약품 제조 |  | |  | 277 |  | 위생용품 및 의약용품 제조 |  | | **13** |  |  | **농부식품 가공업** | 경공업 | |  | 131 |  | 곡물 마제(磨制) |  | |  | 132 |  | 사료 가공 |  | |  | 133 |  | 식물유 가공 |  | |  | 134 |  | 제당업 |  | |  | 135 |  | 도축 및 육류 가공 |  | |  | 136 |  | 수산품 가공 |  | |  | 137 |  | 야채, 과일 및 견과류 가공 |  | |  | 139 |  | 기타 농부식품 가공 |  | | **14** |  |  | **식품 제조업** | 경공업 | |  | 141 |  | 베이커리 식품 제조 |  | |  | 142 |  | 사탕, 초콜렛 및 전과 제조 |  | |  | 143 |  | 인스턴트 식품 제조 |  | |  | 144 |  | 유제품 제조 |  | |  | 145 |  | 통조림 식품 제조 |  | |  | 146 |  | 조미료, 발효제품 제조 |  | |  | 149 |  | 기타 식품 제조 |  | | **17** |  |  | **방직업** | 방직 | |  | 171 |  | 면(棉) 방직 및 날염 정밀가공 |  | |  | 172 |  | 모(毛) 방직 및 염색가공 정밀가공 |  | |  | 173 |  | 마(麻) 방직 및 염색가공 정밀가공 |  | |  | 174 |  | 실크 방직 및 날염 정밀가공 |  | |  | 175 |  | 화학섬유 직조 및 날염 정밀가공 |  | |  | 176 |  | 편직물 또는 코바늘 편직물 및 그 제품 제조 |  | |  | 177 |  | 가정용 방직 완제품 제조 |  | |  | 178 |  | 비(非)가정용 방직 완제품 제조 |  | | **18** |  |  | **방직복장·복식업** | 방직 | |  | 181 |  | 기계직조 복장 제조 |  | |  | 182 |  | 편직 또는 코바늘 편직 복장 제조 |  | |  | 183 |  | 복식 제조 |  | | **19** |  |  | **피혁·모피·깃털 및 그 제품과 신발 제조업** | 경공업 | |  | 191 |  | 피혁 무두질 가공 |  | |  | 192 |  | 피혁제품 제조 |  | |  | 193 |  | 모피 무두질 가공 및 제품 가공 |  | |  | 194 |  | 깃털(융) 가공 및 제품 제조 |  | |  | 195 |  | 제화업 |  | | **20** |  |  | **목재가공 및 목(木)·죽(竹)·등(藤)·종(棕)·초(草) 제품업** | 경공업 | |  | 201 |  | 목재 가공 |  | |  | 202 |  | 인조판 가공 |  | |  | 203 |  | 목제품 제조 |  | |  | 204 |  | 죽(竹)·등(藤)·종(棕)·초(草) 등 제품 제조 |  | | **21** |  |  | **가구 제조업** | 경공업 | |  | 211 |  | 목재가구 제조 |  | |  | 212 |  | 대나무가구·등나무가구제조 |  | |  | 213 |  | 금속가구 제조 |  | |  | 214 |  | 플라스틱가구 제조 |  | |  | 219 |  | 기타 가구 제조 |  | | **22** |  |  | **제지업 및 종이제품업** | 경공업 | |  | 221 |  | 종이펄프 제조 |  | |  | 222 |  | 제지 |  | |  | 223 |  | 종이제품 제조 |  | | **23** |  |  | **인쇄 및 기록매체 복제업** | 경공업 | |  | 231 |  | 인쇄 |  | |  | 232 |  | 제본 및 인쇄 관련 서비스 |  | |  | 233 |  | 기록매체 복제 |  | | **24** |  |  | **문교, 공예미술, 체육 및 오락용품 제조업** | 경공업 | |  | 241 |  | 문교 사무용품 제조 |  | |  | 242 |  | 악기 제조 |  | |  | 243 |  | 공예미술품 제조 |  | |  | 244 |  | 체육용품 제조 |  | |  | 245 |  | 장난감 제조 |  | | **28** |  |  | **화학섬유 제조업** | 방직 | |  | 281 |  | 섬유소 섬유 원료 및 섬유 제조 |  | |  | 282 |  | 합성섬유 제조 |  | |  | **292** |  | **플라스틱 제품업** | 경공업 | |  |  | 2921 | 플라스틱 박막 제조 |  | |  |  | 2922 | 플라스틱 보드, 파이프, 형재 제조 |  | |  |  | 2923 | 플라스틱 실, 끈 및 편직품 제조 |  | |  |  | 2924 | 발포플라스틱 제조 |  | |  |  | 2925 | 플라스틱 인조가죽, 합성가죽 제조 |  | |  |  | 2926 | 플라스틱 포장박스 및 용기 제조 |  | |  |  | 2927 | 일용 플라스틱 제품 제조 |  | |  |  | 2928 | 플라스틱 부품 제조 |  | |  |  | 2929 | 기타 플라스틱 제품 제조 |  | | **33** |  |  | **금속 제조업** | 기계 | |  | 331 |  | 구조성 금속제품 제조 |  | |  | 332 |  | 금속공구 제조 |  | |  | 333 |  | 컨테이너 및 금속포장용기 제조 |  | |  | 334 |  | 금속 실·끈 및 그 제품 제조 |  | |  | 335 |  | 건축·안전유지용 금속제품 제조 |  | |  | 336 |  | 금속 표면처리 및 열처리 가공 |  | |  | 337 |  | 법랑 제품 제조 |  | |  | 338 |  | 금속제 일용품 제조 |  | |  | 339 |  | 기타 금속제품 제조 |  | | **34** |  |  | **통용설비 제조업** | 기계 | |  | 341 |  | 보일러 및 원동설비 제조 |  | |  | 342 |  | 금속가공기계 제조 |  | |  | 343 |  | 물품·자재 운반설비 제조 |  | |  | 344 |  | 펌프, 밸브, 압축기 및 유사 기계 제조 |  | |  | 345 |  | 베어링, 기어 및 동력 전달 부품 제조 |  | |  | 346 |  | 건조로, 송풍기, 형기, 포장 등 설비 제조업 |  | |  | 347 |  | 문화·사무용 기계 제조 |  | |  | 348 |  | 통용부품 제조 |  | |  | 349 |  | 기타 통용설비 제조업 |  | | **36** |  |  | **자동차 제조업** | 자동차 | |  | 361 |  | 자동차 완성차 제조 |  | |  | 362 |  | 개조 자동차 제조 |  | |  | 363 |  | 저속 화물 자동차 제조 |  | |  | 364 |  | 전차 제조 |  | |  | 365 |  | 자동차 차체, 트레일러 제조 |  | |  | 366 |  | 자동차 부품 및 부속품 제조 |  | | **38** |  |  | **전기기계 및 기자재 제조업** | 기계 | |  | 381 |  | 전동기 제조 |  | |  | 382 |  | 송전·배전 및 통제설비 제조 |  | |  | 383 |  | 전기선, 전기케이블, 광케이블 및 전공 기자재 제조 |  | |  | 384 |  | 배터리 제조 |  | |  | 385 |  | 가정용 전력기구 제조 |  | |  | 386 |  | 비전력 가정용 기구 제조 |  | |  | 387 |  | 조명기구 제조 |  | |  | 389 |  | 기타 전기기계 및 기자재 제조 |  |   注: 이상 코드와 유형명칭의 출처는 <국민경제업종분류(GB/T 4754-2011)>임. |  | **关于进一步完善固定资产加速折旧企业所得税政策的通知**  财税〔2015〕106号  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务局：  　　根据国务院常务会议的有关决定精神，现就有关固定资产加速折旧企业所得税政策问题通知如下：  　　一、对轻工、纺织、机械、汽车等四个领域重点行业（具体范围见附件）的企业2015年1月1日后新购进的固定资产，可由企业选择缩短折旧年限或采取加速折旧的方法。  　　二、对上述行业的小型微利企业2015年1月1日后新购进的研发和生产经营共用的仪器、设备，单位价值不超过100万元的，允许一次性计入当期成本费用在计算应纳税所得额时扣除，不再分年度计算折旧；单位价值超过100万元的，可由企业选择缩短折旧年限或采取加速折旧的方法。  　　三、企业按本通知第一条、第二条规定缩短折旧年限的，最低折旧年限不得低于企业所得税法实施条例第六十条规定折旧年限的60%；采取加速折旧方法的，可采取双倍余额递减法或者年数总和法。  　　按照企业所得税法及其实施条例有关规定，企业根据自身生产经营需要，也可选择不实行加速折旧政策。  　　四、本通知自2015年1月1日起执行。2015年前3季度按本通知规定未能计算办理的，统一在2015年第4季度预缴申报时享受优惠或2015年度汇算清缴时办理。  附件：轻工、纺织、机械、汽车四个领域重点行业范围  财政部  国家税务总局  2015年9月17日  **附件**  **轻工、纺织、机械、汽车四个领域重点行业范围**   | **代　　码** | | | **类　别　名　称** | **备注** | | --- | --- | --- | --- | --- | | **大** | **中** | **小** | |  | **268** |  | **日用化学产品制造** | 轻工 | |  |  | 2681 | 肥皂及合成洗涤剂制造 |  | |  |  | 2682 | 化妆品制造 |  | |  |  | 2683 | 口腔清洁用品制造 |  | |  |  | 2684 | 香料、香精制造 |  | |  |  | 2689 | 其他日用化学产品制造 |  | | **27** |  |  | **医药制造业** | 轻工 | |  | 271 |  | 化学药品原料药制造 |  | |  | 272 |  | 化学药品制剂制造 |  | |  | 273 |  | 中药饮片加工 |  | |  | 274 |  | 中成药生产 |  | |  | 275 |  | 兽用药品制造 |  | |  | 277 |  | 卫生材料及医药用品制造 |  | | **13** |  |  | **农副食品加工业** | 轻工 | |  | 131 |  | 谷物磨制 |  | |  | 132 |  | 饲料加工 |  | |  | 133 |  | 植物油加工 |  | |  | 134 |  | 制糖业 |  | |  | 135 |  | 屠宰及肉类加工 |  | |  | 136 |  | 水产品加工 |  | |  | 137 |  | 蔬菜、水果和坚果加工 |  | |  | 139 |  | 其他农副食品加工 |  | | **14** |  |  | **食品制造业** | 轻工 | |  | 141 |  | 焙烤食品制造 |  | |  | 142 |  | 糖果、巧克力及蜜饯制造 |  | |  | 143 |  | 方便食品制造 |  | |  | 144 |  | 乳制品制造 |  | |  | 145 |  | 罐头食品制造 |  | |  | 146 |  | 调味品、发酵制品制造 |  | |  | 149 |  | 其他食品制造 |  | | **17** |  |  | **纺织业** | 纺织 | |  | 171 |  | 棉纺织及印染精加工 |  | |  | 172 |  | 毛纺织及染整精加工 |  | |  | 173 |  | 麻纺织及染整精加工 |  | |  | 174 |  | 丝绢纺织及印染精加工 |  | |  | 175 |  | 化纤织造及印染精加工 |  | |  | 176 |  | 针织或钩针编织物及其制品制造 |  | |  | 177 |  | 家用纺织制成品制造 |  | |  | 178 |  | 非家用纺织制成品制造 |  | | **18** |  |  | **纺织服装、服饰业** | 纺织 | |  | 181 |  | 机织服装制造 |  | |  | 182 |  | 针织或钩针编织服装制造 |  | |  | 183 |  | 服饰制造 |  | | **19** |  |  | **皮革、毛皮、羽毛及其制品和制鞋业** | 轻工 | |  | 191 |  | 皮革鞣制加工 |  | |  | 192 |  | 皮革制品制造 |  | |  | 193 |  | 毛皮鞣制及制品加工 |  | |  | 194 |  | 羽毛(绒)加工及制品制造 |  | |  | 195 |  | 制鞋业 |  | | **20** |  |  | **木材加工和木、竹、藤、棕、草制品业** | 轻工 | |  | 201 |  | 木材加工 |  | |  | 202 |  | 人造板制造 |  | |  | 203 |  | 木制品制造 |  | |  | 204 |  | 竹、藤、棕、草等制品制造 |  | | **21** |  |  | **家具制造业** | 轻工 | |  | 211 |  | 木质家具制造 |  | |  | 212 |  | 竹、藤家具制造 |  | |  | 213 |  | 金属家具制造 |  | |  | 214 |  | 塑料家具制造 |  | |  | 219 |  | 其他家具制造 |  | | **22** |  |  | **造纸和纸制品业** | 轻工 | |  | 221 |  | 纸浆制造 |  | |  | 222 |  | 造纸 |  | |  | 223 |  | 纸制品制造 |  | | **23** |  |  | **印刷和记录媒介复制业** | 轻工 | |  | 231 |  | 印刷 |  | |  | 232 |  | 装订及印刷相关服务 |  | |  | 233 |  | 记录媒介复制 |  | | **24** |  |  | **文教、工美、体育和娱乐用品制造业** | 轻工 | |  | 241 |  | 文教办公用品制造 |  | |  | 242 |  | 乐器制造 |  | |  | 243 |  | 工艺美术品制造 |  | |  | 244 |  | 体育用品制造 |  | |  | 245 |  | 玩具制造 |  | | **28** |  |  | **化学纤维制造业** | 纺织 | |  | 281 |  | 纤维素纤维原料及纤维制造 |  | |  | 282 |  | 成纤维制造 |  | |  | **292** |  | **塑料制品业** | 轻工 | |  |  | 2921 | 塑料薄膜制造 |  | |  |  | 2922 | 塑料板、管、型材制造 |  | |  |  | 2923 | 塑料丝、绳及编织品制造 |  | |  |  | 2924 | 泡沫塑料制造 |  | |  |  | 2925 | 塑料人造革、合成革制造 |  | |  |  | 2926 | 塑料包装箱及容器制造 |  | |  |  | 2927 | 日用塑料制品制造 |  | |  |  | 2928 | 塑料零件制造 |  | |  |  | 2929 | 其他塑料制品制造 |  | | **33** |  |  | **金属制品业** | 机械 | |  | 331 |  | 结构性金属制品制造 |  | |  | 332 |  | 金属工具制造 |  | |  | 333 |  | 集装箱及金属包装容器制造 |  | |  | 334 |  | 金属丝绳及其制品制造 |  | |  | 335 |  | 建筑、安全用金属制品制造 |  | |  | 336 |  | 金属表面处理及热处理加工 |  | |  | 337 |  | 搪瓷制品制造 |  | |  | 338 |  | 金属制日用品制造 |  | |  | 339 |  | 其他金属制品制造 |  | | **34** |  |  | **通用设备制造业** | 机械 | |  | 341 |  | 锅炉及原动设备制造 |  | |  | 342 |  | 金属加工机械制造 |  | |  | 343 |  | 物料搬运设备制造 |  | |  | 344 |  | 泵、阀门、压缩机及类似机械制造 |  | |  | 345 |  | 轴承、齿轮和传动部件制造 |  | |  | 346 |  | 烘炉、风机、衡器、包装等设备制造 |  | |  | 347 |  | 文化、办公用机械制造 |  | |  | 348 |  | 通用零部件制造 |  | |  | 349 |  | 其他通用设备制造业 |  | | **36** |  |  | **汽车制造业** | 汽车 | |  | 361 |  | 汽车整车制造 |  | |  | 362 |  | 改装汽车制造 |  | |  | 363 |  | 低速载货汽车制造 |  | |  | 364 |  | 电车制造 |  | |  | 365 |  | 汽车车身、挂车制造 |  | |  | 366 |  | 汽车零部件及配件制造 |  | | **38** |  |  | **电气机械和器材制造业** | 机械 | |  | 381 |  | 电机制造 |  | |  | 382 |  | 输配电及控制设备制造 |  | |  | 383 |  | 电线、电缆、光缆及电工器材制造 |  | |  | 384 |  | 电池制造 |  | |  | 385 |  | 家用电力器具制造 |  | |  | 386 |  | 非电力家用器具制造 |  | |  | 387 |  | 照明器具制造 |  | |  | 389 |  | 其他电气机械及器材制造 |  |   注：以上代码和类别名称来自《国民经济行业分类（GB/T 4754-2011）》。 |