税务快讯

助力粤港澳大湾区 - 2019 年度境外人才个税财政补贴申请开始

因我不同
成就不凡
始于 1845

自粤港澳大湾区的珠三角内地九市实施境外人才个税补贴优惠政策以来，其首个年度补贴的申报窗口期已从 2020 年 7 月 1 日起在各市陆续启动。广州、珠海、惠州、肇庆、江门、深圳、东莞、佛山、中山等地都已出台 2019 年度的个人所得税财政补贴申请指南，在从 7 月 1 日起的后续一两个月内，上述有关地区的主管部门将受理补贴申报。符合条件的雇主与个人应即刻着手相关的申报准备工作，及时递交补贴申请。

背景回顾

财政部、国家税务总局在 2019 年 3 月公布财税[2019]31 号文件，规定自 2019 年至 2023 年期间，对在粤港澳大湾区珠三角九市（即广东省广州市、深圳市、珠海市、佛山市、惠州市、东莞市、中山市、江门市和肇庆市）工作的境外高端人才和紧缺人才给予免税补贴。广东省财政厅随后发布细则，明确对符合条件的境外人才，按其在珠三角九市缴纳的个人所得税已缴税额（包括综合所得、经营所得、入选人才工程或人才项目获得的补贴等三类所得的已缴税额）超过其按应纳税所得额的 15%计算的税额部分，逐年计算发放补贴（具体内容参见 2019 年 6 月 27 日发布的德勤税务快讯）。因此，2019 年度系上述优惠政策实施后的首个补贴年度。

政策要点

珠三角九市均已经发布 2019 年度的个人所得税财政补贴申请指南，各地的补贴申报受理时间起止日如下表所示。

申报地	申报时间
广州、珠海、惠州、肇庆、江门	2020 年 7 月 1 日至 8 月 15 日
佛山	2020 年 7 月 1 日至 8 月 20 日
东莞	2020 年 7 月 1 日至 8 月 31 日
中山	2020 年 7 月 20 日至 8 月 10 日
深圳	2020 年 8 月 1 日至 8 月 31 日

需要注意的是，在广东省细则的基础上，珠三角九市根据各地实际情况制定了具体的实施办法，在执行细节层面存在一定差异。根据各市已发布的实施办法，其境外人才的补贴标准、申报条件、申请主体、补贴发放程序等汇总如下表所示。

补贴标准

补贴额 = 已缴税额 – 测算税额；测算税额 = 应纳税所得额 x 15%

注：深圳的 2019 年度补贴按上述公式执行；但自 2020 年度补贴起，深圳市允许申请人选择以原始收入（不包括符合免税条件、雇员以非现金形式或实报实销的形式获得的福利）按照香港税法计算的应纳税额作为测算税额。

申报条件——基本条件（相关人才须符合全部基本条件）

- 系香港、澳门永久性居民，取得香港入境计划（优才、专业人士及企业家）的香港居民，台湾地区居民，外国国籍人士，或取得国外长期居留权的回国留学人员和海外华侨（深圳可包括赴港澳定居、且已注销内地户籍的内地居民）；
- 在大湾区珠三角九市工作，且在此依法纳税；广州、深圳等地的部分申请人在相关年度的应纳税所得额还应达到当地要求；
- 纳税年度内在当地注册的企业和其他机构任职、受雇，或在当地提供独立个人劳务；
- 纳税年度内在当地工作累计满 90 天（中山、佛山、东莞暂无明确相关要求）；
- 申请补贴前规定年限内，没有列举的违法、失信及违反科研伦理和科研诚信的行为记录等

申报条件——其他条件（相关人才须符合“高端人才”或“紧缺人才”条件）

高端人才/紧缺人才（符合以下任一条件）

- 系国家、省重大人才工程入选者或被认可的科研团队核心成员；
- 取得广东省“人才优粤卡”A 卡和 B 卡；
- 取得《外国人来华工作许可证（A 类）》或《外国高端人才确认函》；
- 系实施公安部支持广东自贸区建设和创新驱动发展的 16 项出入境政策措施，经广东省科技厅（省外国专家局）、省自贸办、珠三角九市人民政府及科技（外专）部门认定为外籍和港澳台高层次人才；
- 持有各市认定的当地特殊人才卡，如东莞市优才卡、广州人才绿卡、江门市人才绿卡、优粤佛山卡等；
- 符合当地人社部门公布的相关年度的《紧缺人才需求目录》或条件等

各市在人才认定时存在一定差异，如中山允许港澳台人士参照外国人工作许可证（A 类）标准申请高端人才认定；深圳、肇庆、佛山承认取得《外国人来华工作许可证（B 类）》的人才为高端人才；中山、珠海承认取得《外国人来华工作许可证（B 类）》的人才为紧缺人才；广州另要求紧缺人才应同时满足纳税年度的个人所得税应纳税所得额达到 30 万元人民币以上等。

申请主体

- 个人所得税由扣缴义务人代扣代缴的，一般由扣缴义务人代办补贴申请
- 个人所得税由纳税人自行申报的，由其本人提出申请
- 深圳由个人提出补贴申请，并经由工作单位审核后提交；独立个人劳务的申请人则无需通过单位审核

补贴发放

补贴直接拨付到享受补贴的个人指定的境内个人银行账户

德勤建议

鉴于包括广州在内的七座城市已从 7 月 1 日起受理补贴申报，为了确保及时享受到优惠政策，建议企业及符合条件的个人根据所在城市发布的实施办法及实际情况，尽早进行相应的准备和申请。总体而言，我们的行动建议如下-

针对 2019 年的个税补贴申请，有关企业应考虑：

- 评估企业员工适用前述个税优惠补贴政策的可行性；
- 检查个人所得税申报的合规性，以免在申请过程中面临质疑；
- 与符合条件的员工做好充分沟通，如对于由企业负税的员工，相应个税补贴将如何分配等；
- 尽早收集完善补贴申请相关资料，及时更正相关差错或瑕疵；
- 对于政府部门审阅过程中可能遇到的问题提前做好准备；
- 对于一些较为复杂的情形（例如税款由雇主承担的情形），可以寻求专业机构的协助。

针对今后的规划，有关企业应考虑：

- 评估派遣人员至大湾区企业任职的可行性并相应规划；
- 规范企业内部相关工作流程、分工等；
- 完善员工手册等内部管理文件的相关内容；
- 对特殊情况完善相应政策，如企业负担个税时补贴的归属等。

在具体层面，有关 2019 年的补贴申请，需注意地方实践中可能面临的实际问题。例如，部分地区（如深圳，珠海横琴等）现行实施的各种人才优惠政策，与上述免税补贴可能存在不可同时享受的情况。深圳市申请指南中就明确规定：申报人 2020 年度需未享受深圳市产业发展与创新人才奖，深圳人才发展引导专项资金和深圳总部企业人才扶持资金人才优惠政策规定的奖励或补贴之一。因此，同时符合各类优惠政策条件的人才可能需要从补贴力度、申请便利程度等角度出发，选择最优方案。

此外，深圳市的补贴标准自 2020 年度补贴起可以自由选择按照香港税法计算测算税额；若选择该方法，则会对香港税法的知识提出一定的要求，相关企业或个人在必要时应寻求专业人员的协助。

最后，预计各市将在总结评估 2019 年补贴实施情况的基础上，视情况对相关办法再作调整，建议企业与个人持续关注各地政策的更新。欢迎各企业及个人与我们联系，了解大湾区人才政策及个税补贴的最新动态。

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Tax Newsflash

Municipalities begin to accept 2019 IIT subsidy applications

MAKING AN IMPACT THAT MATTERS since 1845

In June 2020, municipal governments in China's Guangdong Province began to announce the acceptance of applications for 2019 individual income tax (IIT) subsidies from certain highly-skilled and urgently-needed foreign individuals, individuals from Hong Kong, Macau, and Taiwan, and Chinese individuals with long-term resident permits in other countries (qualified talent) as from 1 July 2020. The municipal governments of Zhongshan and Shenzhen (also in Guangdong Province) announced in July 2020 that they would be accepting applications as from 20 July and 1 August 2020, respectively.

Background

The Ministry of Finance and the State Taxation Administration announced in March 2019 the introduction of IIT subsidies (which are exempt from IIT) for qualified talent working in the Greater Bay Area municipalities of Dongguan, Foshan, Guangzhou, Huizhou, Jiangmen, Shenzhen, Zhaoqing, Zhongshan, and Zhuhai during the period from 2019 through 2023.

Applications for the subsidies must be submitted annually to the relevant municipal government's finance department by the employer or individual.

Subsidy calculation and payment

The amount of the 2019 subsidy is calculated per individual using the IIT actually paid on eligible income for 2019 less the benchmark IIT (which is calculated by multiplying the relevant taxable income for 2019 by 15%).

Eligible income includes comprehensive income (i.e., salaries and wages, income from the provision of independent services, author's remuneration, and royalties), income from business operations, and grants awarded to individuals who participate in designated talent programs.

In Shenzhen, for 2020, individuals may elect to compute the benchmark IIT based on the amount of Hong Kong income tax the individual would pay if the individual would have derived the income in Hong Kong.

Once approved, the subsidy is paid directly to the domestic bank account designated by the individual.

Individuals entitled to the subsidy

According to guidance from the municipal governments, an individual must meet the following conditions in a certain year to be entitled to a subsidy in that year:

- The individual must be:
  - A foreign citizen;
  - A permanent resident of Hong Kong or Macau;
  - A resident of Hong Kong under the admission scheme for talent, professionals, and entrepreneurs;
  - A resident of Taiwan;
  - A Chinese citizen that studies or lives abroad and has a long-term resident permit in another country; or
  - In Shenzhen, a Chinese citizen that deregistered *Hukou* in Mainland China and lives in Hong Kong or Macau;
- The individual must work in one of the nine cities and pay IIT accordingly; the taxable income derived by certain applicants in Shenzhen or Guangzhou must also meet the minimum amount as prescribed by the municipal governments;
- The individual must be employed by an entity registered in one of the nine cities, or provide independent services in one of the nine cities;
- The individual applying for the subsidy with a city's municipal government must work in that city for at least 90 days (Dongguan, Foshan and Zhongshan have not introduced this requirement yet); and
- The individual must abide by all laws and scientific research ethics, and act with integrity.

Furthermore, the individual must be either "high-end" or "urgently-needed" talent (the standards may vary depending on the municipality):

- High-end talent is recognized by key national, provincial, or municipal talent programs, or possesses a "Guangdong superior talent" card, a category A work permit, an Acknowledgement of High-end Foreign Talent, etc.
- Urgently-needed talent includes members of scientific research and development teams of key national, provincial, or municipal innovation platforms, or of colleges, research institutions, hospitals, or other similar organizations, key skilled or outstanding management personnel working in Guangdong Province level

prioritized industries or areas, or other urgently-needed talent with a speciality recognized by any of the nine cities.

Application submission rules

The application periods for the 2019 subsidies are set forth below:

City	Application period
Guangzhou, Huizhou, Jiangmen, Zhaoqing, Zhuhai	1 July through 15 August 2020
Foshan	1 July through 20 August 2020
Dongguan	1 July through 31 August 2020
Zhongshan	20 July through 10 August 2020
Shenzhen	1 August through 31 August 2020

According to guidance issued by the municipal governments, the subsidy applications generally should be submitted by IIT withholding agents (e.g., employers) on behalf of an individual. If there is no withholding agent, individuals may submit the application themselves.

For individuals working in Shenzhen, the application must be submitted first by the individual and then reviewed and confirmed by the employer, at which time the application will be considered by the local government. The employer review and confirmation are not required if the individual has been providing independent services.

Comments

Given that most of the municipal governments have started to accept the subsidy applications as from 1 July 2020, affected employers and their employees should:

- Assess whether the relevant individuals are eligible for the subsidy; for example, in certain cities (such as Shenzhen) an individual is not entitled to both the subsidy and other local grants, so both incentives should be reviewed to determine which incentive should be pursued;
- Review the IIT filing and payment records for 2019 to avoid any possible challenges from the municipal government handling the subsidy applications;
- Review an individual's employment contract if it has a net salary component with the IIT being paid for by the employer, as the employer and the individual may need to agree on how to allocate the subsidy;
- Collect the supporting materials and submit the subsidy application within the prescribed timeframe; and
- Update as appropriate the company policies related to the subsidy applications.

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