附件2：

**北京市财政局**

**北京市国家税务局**

**北京市地方税务局**

**关于印发《北京市营业税改征增值税  
试点企业税负变化表》的通知**

京财税〔2012〕2157号

各区县财政局、国家税务局、地方税务局，市国家税务局直属税务分局，市地方税务局直属分局:

根据《北京市财政局 北京市国家税务局 北京市地方税务局关于实施营业税改征增值税试点过渡性财政扶持政策的通知》（京财税〔2012〕2149号）的要求，为了及时跟踪分析营业税改征增值税试点改革（以下简称“试点改革”）的企业税负变化情况，市财税部门研究制定了《北京市营业税改征增值税试点企业税负变化表》（以下简称《税负变化表》）。现将《税负变化表》印发给你们，并就有关工作事项通知如下。

一、填报范围

纳入我市试点改革范围的全部企业。

二、填报时间

从2012年10月起，试点企业按月进行增值税纳税申报时，应当同时填报《税负变化表》。

三、填报方式

实行网上电子申报的试点企业应登陆网上电子报税系统填报《税负变化表》。未采用网上电子申报的试点企业可向所在地区县财政局和区县国税局领取纸质《税负变化表》。

市财政局向各区县财税部门派发纸质《税负变化表》。

四、收集汇总

（一）信息收集

各区县国税局收到试点企业当月报送的纸质《税负变化表》，应及时组织将《税负变化表》录入营改增试点企业税负变化采集系统。

（二）数据传输

市国税局负责将试点企业填报的《税负变化表》的数据及时传输给市财政局。

（三）数据分析

市财政局、国税局和地税局联合对全市试点企业税负变化情况进行研究分析，及时向市政府报送专题报告。

本通知自2012年9月1日起执行。

附件：

1.北京市营业税改征增值税试点企业税负变化表（适用于增值税一般纳税人）

2.北京市营业税改征增值税试点企业税负变化表（适用于增值税小规模纳税人）

北京市财政局 北京市国家税务局 北京市地方税务局

二○一二年九月十日

附表2-1： 北京市营业税改征增值税试点企业税负变化表（适用于增值税一般纳税人）

税款所属时间:自 年 月 日至 年 月 日 金额：元

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **企业基本情况** | | | **纳税人名称** |  | | | | | | | | **纳税人识别号** | | | | | | | | |  | | | | | | | | | | **主管税务机关（区县）** | | | | | | | | |  | | | | | | | | | | | | **营业地址** | | | |  | | | | | | | | | | | | |
| **法定代表人姓名** |  | | | | | | | | **所属行业** | | | | | | | | |  | | | | | | | | | | **一般纳税人□ 小规模纳税人□（√选）** | | | | | | | | | | | | | | | **联系电话** | | | | | |  | | | | | | **联系人** | | | | |  | | | | | |
| **企业税负变化情况** | **试点后企业税负变化额计算情况** | | **按试点政策规定计算缴纳的增值税** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **按原营业税规定计算应缴纳的营业税** | | | | | | | | | | | | | | | | | **试点后企业 税负变化额** | | | | **上年同期缴纳的营业税额** | | | | | **上年同期营业税应税收入** | | | | | | **备注** |
| **应税服务项目** | | | | | | **应税服务销售额（不含税）** | | | | | | **应税服务扣除项目本期实际扣除金额** | | | | **适用税率（或者征收率）** | | | | **应税服务增值税应纳税额** | | | | | **应税服务增值税实际缴纳税额** | | | **应税服务即征即退实际退税额** | | | | | **应税收入** | | | | | | **应税减除项目金额** | | | | | **适用税率** | **应纳税额** | | | | |
| **①** | | | | | | **②** | | | | **③** | | | | **④** | | | | | **⑤** | | | **⑥** | | | | | **⑦=①×（1+③）** | | | | | | **⑧** | | | | | **⑨** | **⑩=（⑦-⑧）×⑨** | | | | | **⑪=⑤-⑥-⑩** | | | | **⑫** | | | | | **⑬** | | | | | |
| **当期** | | **累计** | | | | **当期** | | **累计** | | **本月数** | | | | **本年累计** | **本月数** | **本年累计** | | **本月数** | | **本年累计** | | | **本月数** | | **本年累计** | | | | **本月数** | | **本年累计** | | | **本月数** | | | **本年累计** | | **本月数** | | **本年累计** | | **本月数** | | | | **本年累计** | **本月数** | | | | **本年累计** | |  |
| 17%税率的有形动产租赁服务 | | | | | |  | |  | | | |  | |  | | 17% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | |  |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 其中：有形动产融资租赁服务 | | | | | |  | |  | | | |  | |  | | 17% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **5%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 有形动产经营性租赁服务 | | | | | |  | |  | | | |  | |  | | 17% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **5%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 11%税率 | | | | | |  | |  | | | |  | |  | | 11% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | |  |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 其中：陆路运输 | | | | | |  | |  | | | |  | |  | | 11% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **3%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 水路运输 | | | | | |  | |  | | | |  | |  | | 11% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **3%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 航空运输 | | | | | |  | |  | | | |  | |  | | 11% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **3%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 管道运输 | | | | | |  | |  | | | |  | |  | | 11% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **3%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 6%税率 | | | | | |  | |  | | | |  | |  | | 6% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | |  |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 其中：研发和技术服务 | | | | | |  | |  | | | |  | |  | | 6% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **5%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 信息技术服务 | | | | | |  | |  | | | |  | |  | | 6% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **5%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 文化创意服务 | | | | | |  | |  | | | |  | |  | | 6% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **5%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 物流辅助服务（1）（指原按“交通运输业”税目征收营业税的项目） | | | | | |  | |  | | | |  | |  | | 6% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **3%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 其他物流辅助服务（2） | | | | | |  | |  | | | |  | |  | | 6% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **5%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 鉴证咨询服务 | | | | | |  | |  | | | |  | |  | | 6% | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **5%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| **一般计税方法征税项目小计** | | | | | |  | |  | | | |  | |  | |  | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | |  |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| **简易计税方法征税项目小计** | | | | | |  | |  | | | |  | |  | |  | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | |  |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 其中：公共交通运输服务 | | | | | |  | |  | | | |  | |  | | **3%** | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **3%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 动漫企业提供的应税服务 | | | | | |  | |  | | | |  | |  | | **3%** | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **5%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| 有形动产经营性租赁服务 | | | | | |  | |  | | | |  | |  | | **3%** | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | | **5%** |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| **合 计** | | | | | |  | |  | | | |  | |  | |  | | | |  | | | |  |  |  | |  | |  | | |  | |  | | | |  | |  | | |  |  | | |  | |  | |  | |  | | | |  |  | | | |  | |  |
| **设备更新及增值税进项税额抵扣情况（一般纳税人填写）** | | **企业用于应税服务的固定资产更新情况** | | | | | | | | | | | | | | | | | | | | | | | | | | | **企业进项税额抵扣情况** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **备 注** |
| **项 目** | | | | | | | | | | | **本年** | | | | | | | | | | **上年同期** | | | | | | **项 目** | | | | | | | | | | | | | | | | | | | | **金 额** | | | | | | | | | **百分比（本年累计）** | | | | | | | | |
| **本月数** | | | | **本年累计** | | | | | | **本月数** | | | | **本年累计** | | **本月数** | | | | **本年累计** | | | | |
| **⑴期初固定资产账面净值 （元）** | | | | | | | | | | |  | | | |  | | | | | |  | | | |  | | **本月数申报抵扣的增值税进项税额总额（元）** | | | | | | | | | | | | | | | | | | | |  | | | |  | | | | | **100%** | | | | | | | | |  |
| **⑵新购固定资产价值（元）** | | | | | | | | | | |  | | | |  | | | | | |  | | | |  | | **⑴本月数申报抵扣的固定资产进项税额（元）** | | | | | | | | | | | | | | | | | | | |  | | | |  | | | | | **同总额比** | | | | |  | | | |  |
| **⑶固定资产更新率（本期新增固定资产总额（原值）/期初固定资产总额（原值）×100%）** | | | | | | | | | | |  | | | |  | | | | | |  | | | |  | | **其中：专用于应税服务项目的固定资产进项税额（元）** | | | | | | | | | | | | | | | | | | | |  | | | |  | | | | | **同⑴比** | | | | |  | | | |  |
| **⑵本月数用于应税服务的其他项目申报抵扣的进项税额（元）** | | | | | | | | | | | | | | | | | | | |  | | | |  | | | | | **同总额比** | | | | |  | | | |  |
| **其中:货物** | | | | | | | | | | | | | | | | | | | |  | | | |  | | | | | **同⑵比** | | | | |  | | | |  |
| **⑷计划当年内新购固定资产金额（元）** | | | | | | | | | | | **—** | | | |  | | | | | | **—** | | | | **—** | | **其中:加工修理修配劳务** | | | | | | | | | | | | | | | | | | | |  | | | |  | | | | | **同⑵比** | | | | |  | | | |  |
| **其中:应税服务** | | | | | | | | | | | | | | | | | | | |  | | | |  | | | | | **同⑵比** | | | | |  | | | |  |
| **填报人** | | | **此表是按规定填报的，填报内容是真实的、可靠的、完整的。** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **声明** | |  | | |  |  |  |  | |  | | |  | | |  | | | |  | |  | | |  |  | | | | | |  | |  |  | |  | |  | |  | |  | | **声明人签字：** | | | |  | | | | | | | | | | |  | | | | |  | |  | |

企业负责人（签字或盖章）： 财务负责人（签字或盖章）: 填表人（签字或盖章）: 填表日期: 20 年 月 日

附表2-2： 北京市营业税改征增值税试点企业税负变化表（适用于增值税小规模纳税人）

税款所属时间:自 年 月 日至 年 月 日 金额：元

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **企业基本情况** | | **纳税人名称** |  | | | | | | **纳税人识别号** | | | |  | | | | | | | | | | **主管税务机关（区县）** | | | | | |  | | | | | | | | **联系电话** | |  | | | | **联系人** | |  | | | |
| **企业税负变化情况** | **试点后企业税负变化额计算情况** | **按试点政策规定计算缴纳的增值税** | | | | | | | | | | | | | | | | | | | | | **按原营业税规定计算应缴纳的营业税** | | | | | | | | | | | | | | | **试点后企业税负变化额** | | | **上年同期缴纳的营业税额** | | | **上年同期营业税应税收入** | | | | **备 注** |
| **应税服务项目** | | | | **应税服务销售额（不含税）** | | | | **征收率** | | **应税服务增值税应纳税额** | | | | **应税服务增值税实际缴纳税额** | | | **应税服务即征即退应退税额** | | | | **应税收入** | | | | **应税减除项目金额** | | | | | | **适用税率** | | **应纳税额** | | |
| **①** | | | | **②** | | **③** | | | | **④** | | | **⑤** | | | | **⑥=①×（1+②）** | | | | **⑦** | | | | | | **⑧** | | **⑨=（⑥-⑦）×⑧** | | | **⑩=④-⑤-⑨** | | | **⑪** | | | **⑫** | | | |
| **本月数** | | **本年累计** | | **本月数** | | **本年累计** | | **本月数** | | **本年累计** | **本月数** | **本年累计** | | | **本月数** | | **本年累计** | | **本月数** | | | **本年累计** | | | **本月数** | **本年累计** | | **本月数** | | **本年累计** | **本月数** | **本年累计** | | **本月数** | | **本年累计** | |  |
| 交通运输业 | | | |  | |  | | 3% | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| 其中：陆路运输 | | | |  | |  | | 3% | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| 水路运输 | | | |  | |  | | 3% | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| 航空运输 | | | |  | |  | | 3% | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| 管道运输 | | | |  | |  | | 3% | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| 部分现代服务业 | | | |  | |  | | 3% | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| 其中：研发和技术服务 | | | |  | |  | | 3% | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| 信息技术服务 | | | |  | |  | | 3% | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| 文化创意服务 | | | |  | |  | | 3% | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| 物流辅助服务（1）（指原按“交通运输业”税目征收营业税的项目） | | | |  | |  | | 3% | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| 其他物流辅助服务（2） | | | |  | |  | | 3% | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| 鉴证咨询服务 | | | |  | |  | | 3% | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| 有形动产租赁服务（注4） | | | |  | |  | | 3% | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| 合 计 | | | |  | |  | |  | |  | |  | |  | |  |  |  | | |  | |  | |  | | |  | | |  | |  |  | |  | |  |  |  | |  | |  | |  |
| **填报人声明** | | **此表是按规定填报的，填报内容是真实的、可靠的、完整的。** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  |  |  | |  | |  | |  | |  | |  | |  | | | |  |  | |  | |  | |  | | |  |  | | **声明人签字：** | | | |  | | | | | |  | | |  |  |

企业负责人（签字或盖章）： 财务负责人（签字或盖章）: 填表人（签字或盖章）: 　 　 　 　 　 　 填表日期: 20 年 月 日