

中华人民共和国国家发展和改革委员会令

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《产业结构调整指导目录(2005 年本)》已经国务院批准,现予以发布,自发布之日起施行。



国家发展和改革委员会主任:

二〇〇五年十二月二日

产业结构调整指导目录(2005 年本)

第一类 鼓励类

一、农林业

- 1.粮食中低产田综合治理与稳产高产基本农田建设
- 2.国家级农产品基地建设
- 3.蔬菜、花卉无土栽培
- 4.优质、高产、高效标准化栽培和养殖技术开发及应用
- 5.重大病虫害及动物疾病防治
- 6.农作物、家畜、家禽及水生动植物、野生动植物遗传工程及基因库建设
- 7.动植物优良品种选育、繁育、保种和开发
- 8.种(苗)脱毒技术开发及应用

9.旱作节水农业、保护性耕作、生态农业建设、耕地质量建设以及新开耕地快速培

肥技术开发

10.生态种(养)技术开发与应用

11.农用薄膜无污染降解技术及农田土壤重金属降解技术开发及应用

12.绿色无公害饲料及添加剂研究开发

13.内陆流域性大湖资源增殖保护工程

14.远洋渔业

15.奶牛养殖

16.牛羊胚胎(体内)及精液工厂化生产

17.农业克隆技术研发

18.耕地保育管理与土、肥、水速测技术开发

19.农作物种质资源保护地、保护区建设以及种质资源收集、保存、鉴定、开发和应用

20.农作物秸秆还田与综合利用(包括青贮饲料、秸秆氨化养牛、还田、气化、培育食用菌等)

21.农村可再生资源综合利用开发工程(沼气工程、生态家园等)

22.平垸行洪退田还湖恢复工程

23.食(药)用菌菌种培育

24.草原、森林灾害综合治理工程

25.利用非耕地的退耕(牧)还林(草)及天然草原植被恢复工程

26.动物疫病的新型诊断试剂、疫苗及低毒低残留新药开发

27.高产牧草人工种植

- 28.天然橡胶种植生产
- 29.无公害农产品及其产地环境的有害元素监测技术开发及应用
- 30.有机废弃物无害化处理及有机肥料产业化技术开发及应用
- 31.农牧渔产品的无公害、绿色生产技术开发及应用
- 32.农林牧渔产品储运、保鲜、加工及综合利用
- 33.天然林等自然资源保护工程
- 34.植树种草工程及林木种苗工程
- 35.水土保持综合技术开发及应用
- 36.生态系统恢复与重建工程
- 37.森林、野生动植物、湿地、荒漠、草原等类型自然保护区建设及生态示范工程
- 38.防护林工程
- 39.石漠化防治及防沙治沙工程
- 40.固沙、保水、改土新材料生产
- 41.抗盐与耐旱植物的培植
- 42.速生丰产林工程、工业原料林工程及名特优新经济林建设
- 43.竹藤基地建设及竹藤新产品生产技术开发
- 44.中幼林抚育工程
- 45.野生经济林树种保护、改良及开发利用
- 46.珍稀濒危野生动植物保护工程
- 47.林业基因资源保护工程
- 48.次小薪材、沙生灌木和三剩物的深度加工及系列产品开发
- 49.野生动植物种源繁育、培植基地及疫源疫病监测预警体系建设

50.地道中药材和优质、丰产、濒危或紧缺动植物药材的种(养)殖

51.香料、野生花卉等林下资源的人工培育及开发

52.木基复合材料的技术开发

53.竹质工程材料、植物纤维工程材料生产及综合利用

54.林产化学品深加工

55.人工增雨防雹等人工影响天气技术开发和应用

二、水利

1.大江、大河、大湖治理及干支流控制性工程

2.跨流域调水工程

3.水资源短缺地区水源工程

4.农村人畜饮水及改水工程

5.蓄滞洪区安全建设

6.海堤防维护及建设

7.江河湖库清淤疏浚工程

8.病险水库和堤防除险加固工程

9.堤坝隐患监测与修复技术开发应用

10.城市积涝预警和防洪工程

11.出海口门整治工程

12.综合利用水利枢纽工程

13.牧区水利工程

14.淤地坝工程

15.水利工程用土工合成材料及新型材料开发制造

- 16.大中型灌区改造及配套设施建设
- 17.防洪抗旱应急设施建设
- 18.高效输配水、节水灌溉技术及设备制造
- 19.水情水质自动监测及防洪调度自动化系统开发
- 20.水文数据采集仪器及设备制造

三、煤炭

- 1.煤田地质及地球物理勘探
 - 2.120万吨/年及以上的高产高效煤矿(含矿井、露天)、高效选煤厂建设
 - 3.矿井灾害(瓦斯、煤尘、矿井水、火、围岩等)防治
 - 4.工业及生活用环保型煤开发及生产
 - 5.水煤浆技术开发及应用
 - 6.煤炭气化、液化技术开发及应用
 - 7.煤层气勘探、开发和矿井瓦斯利用
 - 8.低热值燃料(含煤矸石)及煤矿伴生资源开发利用及设备制造
 - 9.管道输煤
 - 10.煤炭高效洗选脱硫技术开发及应用
 - 11.节水型选煤工程技术开发及应用
 - 12.地面沉陷区治理、矿井水资源保护及利用
 - 13.煤电、煤焦化(焦炉煤气、煤焦油深加工)一体化建设
 - 14.提高资源回收率的采煤方法、工艺开发应用及装备制造
- ### 四、电力
- 1.水力发电

- 2.单机 60 万千瓦及以上超临界、超超临界机组电站建设
- 3.采用 30 万千瓦及以上集中供热机组的热电联产，以及热、电、冷多联产
- 4.缺水地区单机 60 万千瓦及以上大型空冷机组电站建设
- 5.风力发电及太阳能、地热能、海洋能、生物质能等可再生能源开发利用
- 6.燃气蒸汽联合循环发电
- 7.30 万千瓦及以上循环流化床、增压流化床、整体煤气化联合循环发电等洁净煤发电
- 8.单机 20 万千瓦及以上采用流化床锅炉并利用煤矸石或劣质煤发电
- 9.500 千伏及以上交、直流输变电
- 10.投运发电机组脱硫改造
- 11.城乡电网改造及建设
- 12.继电保护技术、电网运行安全监控信息技术开发
- 13.大型电站及大电网变电站集约化设计和自动化技术开发
- 14.跨区电网互联工程技术开发
- 15.输变电新技术推广应用
- 16.降低输、变、配电损耗技术开发及应用
- 17.分散供电技术开发及应用

五、核能

- 1.铀矿地质勘查和铀矿采冶
- 2.低温核供热堆、快中子增殖堆、聚变堆、先进研究堆、高温气冷堆
- 3.核电站建设
- 4.高性能核燃料元件制造

5.乏燃料后处理

6.核分析、核探测仪器仪表制造

7.同位素、加速器及辐照应用技术开发

8.先进的铀同位素分离技术开发

9.辐射防护技术开发与监测设备制造

10.核设施实体保护仪器仪表开发

六、石油、天然气

1.石油、天然气勘探及开采

2.天然气水合物勘探开发

3.原油、天然气、成品油的储运和管道输送设施及网络建设

4.油气伴生资源综合利用

5.提高油气田采收率、生产安全保障技术和设施、生态环境恢复与污染防治工程技术开发和应用

6.放空天然气回收利用

七、钢铁

1.黑色金属矿山接替资源勘探及关键勘探技术开发

2.炭化室高度6米以上、宽500毫米以上配干熄焦、装煤、推焦除尘装置的新一代大容积机械化焦炉建设

3.煤捣固炼焦、配型煤炼焦工艺技术应用

4.干法熄焦、导热油换热技术应用

5.120万吨/年以上大型竖窑机回转窑和带式球团焙烧机等氧化球团生产

6.15万吨/年及以上直接还原法炼铁

7. 先进适用的熔融还原技术开发及应用
8. 废钢加工处理 (分类、剪切和打包, 不含炼钢)
9. 合金钢大方坯、大型板坯、圆坯、异型坯及近终型连铸技术开发及应用
10. 现代化热轧宽带钢轧机关键技术开发应用及关键部件制造
11. 薄板坯连铸连轧关键技术开发应用及关键部件制造
12. 高强度钢生产
13. 高速重载铁路用钢生产
14. 石油开采用油井管、电站用高压锅炉管及油、气等长距离输送用钢管生产
15. H 型钢、400MPa 及以上螺纹钢筋生产
16. 冷连轧宽带钢关键技术开发应用及关键部件制造
17. 冷轧硅钢片生产
18. 控制轧制、控制冷却工艺技术应用
19. 直径 550 毫米以上超高功率石墨电极生产
20. 大型高炉用微孔、超微孔炭砖生产
21. 优质合成、不定形耐火材料生产
22. 铁合金新工艺、新技术开发应用
23. 全燃煤气热电联产
24. 蓄热式燃烧技术应用
25. 冶金综合自动化技术应用

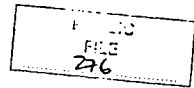
八、有色金属

1. 有色金属矿山接替资源勘探及关键勘探技术开发
2. 铜、铝、铅、锌、镍大中型矿山建设

3. 紧缺资源的深部及难采矿床开采
4. 磁化矿物无污染强化熔炼工艺开发及应用
5. 高效萃取设备和工艺技术开发
6. 高精铜板、带、箔、管材生产及技术开发
7. 高精铝板、带、箔及高速薄带铸轧生产技术开发与设备制造
8. 轨道交通用高性能金属材料制造
9. 有色金属复合材料技术开发及应用
10. 高性能、高精度硬质合金及深加工产品和陶瓷材料生产
11. 稀有、稀土金属深加工及其应用
12. 锡化合物、锑化合物（不含氧化锑）生产
13. 高性能磁性材料制造
14. 超细粉体材料、电子浆料及其制品生产
15. 非晶合金薄带制造
16. 新型刹车材料制造
17. 高品质镁合金铸造及板、管、型材加工技术开发
18. 有色金属生产过程检测和控制技术开发
19. 焙烧、热压预氧化和细菌氧化提金工艺技术开发及应用

九、化工

1. 化工原料矿产资源勘探及大中型化工原料矿山建设
2. 资源节约和环保型氮肥装置建设以及原料本地化、经济化改造
3. 优质磷复肥、钾肥及各种专用复合肥生产
4. 高效、低毒、安全新品种农药及中间体开发生产



- 5.用清洁生产技术建设和改造无机化工生产装置
- 6.环保型涂料生产
- 7.新型生物化工产品、专用精细化学品和膜材料生产
- 8.新型高效、无污染催化剂开发及生产
- 9.有机硅、有机氟及高性能无机氟化工产品生产
- 10.无机纳米及功能性材料生产
- 11.新型染料及其中间体开发及生产
- 12.大型芳烃生产装置建设
- 13.提高油品质量的炼油及节能降耗装置改造
- 14.大型乙烯建设(东部及沿海80万吨/年及以上、西部60万吨/年及以上)及现有乙烯改扩建
- 15.大型合成树脂及合成树脂新工艺、新产品开发
- 16.大型己内酰胺、乙二醇、丙烯腈的生产技术开发和成套设备制造
- 17.大型合成橡胶、合成胶乳和热塑性弹性体先进工艺开发、新产品制造
- 18.新型环保型油剂、助剂等纺织专用化学品生产
- 19.复合材料、功能性高分子材料、工程塑料及低成本化、新型塑料合金生产
- 20.采用先进工艺技术的大型基本有机化工原料生产
- 21.高等级道路沥青、聚合物改性沥青和特种沥青生产
- 22.低硫含酸重质原油综合利用
- 23.合成树脂加工用新型助剂、新型吸附剂、高性能添加剂和复配技术开发
- 24.20万吨/年及以上氟氯化法制聚氟乙烯
- 25.氟化法钛白粉生产

26. 高等级子午线轮胎及配套专用材料、设备生产

27. 醇醚燃料生产

十、建材

1. 日产 4000 吨及以上 (西部地区日产 2000 吨及以上) 熟料新型干法水泥生产及装备和配套材料开发

2. 新型节能环保墙体材料、绝热隔音材料、防水材料 and 建筑密封材料、建筑涂料开发生产

3. 优质环保型摩擦与密封材料生产

4. 3 万吨/年及以上无碱玻璃纤维池窑拉丝技术和高性能玻璃纤维及制品技术开发与生产

5. 优质节能复合门窗及五金配件生产

6. 新型管材 (含管件) 技术开发制造

7. 优质浮法玻璃生产技术、装备和节能、安全平板玻璃深加工技术开发

8. 一次冲洗用水量 6 升及以下的坐便器、节水型小便、蹲便器及节水控制设备开发生产

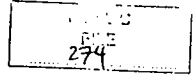
9. 高新技术和环保产业需求的高纯、超细、改性等精细加工矿物材料生产及其技术装备开发制造

10. 新型干法水泥和新型墙体材料等建材产品生产中消纳工业废弃物、城市垃圾和污泥的无害化与资源化关键技术及装备开发

11. 玻璃纤维增强塑料制品 (玻璃钢) 机械化成型技术开发

12. 散装水泥装备技术开发

13. 高性能混凝土用外加剂技术开发与生产



14.50 万吨/年及以上人工砂生产线及其技术装备开发生产

15.100 万吨/年及以上大型水泥粉磨站建设

16.20 万立方米/年及以上大型石材荒料、30 万平方米/年以上超薄复合石材生产

17.高品质人工晶体材料生产技术开发

十一、医药

1.具有自主知识产权的新药开发与生产

2.重大传染病防治疫苗和药物开发与生产

3.新型诊断试剂及生物芯片技术开发与生产

4.新型计划生育药物及器具开发与生产(含第三代孕激素的避孕药,第三代宫内节育器等)

5.天然药物、海洋药物开发与生产

6.制剂新辅料开发与生产

7.关键医药中间体开发与生产

8.医药生物工程新技术、新产品开发

9.新型药物制剂技术开发与应用

10.大规模药用多肽和核酸合成、发酵生产、纯化技术开发和应用

11.药物生产中的膜技术、超临界萃取技术、手性技术及自控技术等开发和应用

12.原料药清洁生产工艺开发与应用

13.新型药用包装材料及其技术开发

14.中药现代化(濒危稀缺药用动植物人工繁育技术开发;先进农业技术在中药材规范化种植、养殖中的应用;中药有效成份的提取、纯化、质量控制新技术开发和应

用；中药现代剂型的工艺技术、生产过程控制技术和装备的开发与应用；中药饮片
创新技术开发和产业化)

15. 少数民族医药开发生产

16. 数字化医学影像产品及医疗信息技术开发与制造

17. 早期诊断医疗仪器设备开发制造

18. 微创外科和介入治疗装备及器械开发制造

19. 医疗急救及康复工程技术装置开发生产

20. 实验动物养殖

21. 微生物开发利用

十二、机械

1. 数控机床关键零部件及刀具制造

2. 三轴以上联动的高速、精密数控机床，数控系统及交流伺服装置、直线电机制造

3. 新型传感器开发及制造

4. 轿车轴承、铁路轴承、精密轴承、低噪音轴承制造

5. 转轮直径 8.5 米以上混流、轴流式水电设备及其关键配套辅机制造

6. 大型贯流及抽水蓄能水电机组及其关键配套辅机制造

7. 60 万千瓦及以上超临界及超超临界火电机组成套设备技术开发、设备制造及其关
键配套辅机制造

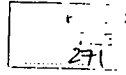
8. 30 万千瓦及以上循环流化床锅炉制造

9. 40 万千瓦级以上燃气、蒸汽联合循环设备制造

10. 大型、精密、专用铸锻件技术开发及设备制造

11. 500 千伏及以上超高压交、直流输变电成套设备制造

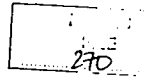
- 12.清洁能源发电设备制造 (核电、风力发电、太阳能、潮汐等)
- 13.30 万吨/年及以上合成氨成套设备制造
- 14.60 万吨/年及以上乙烯成套设备制造技术开发及应用
- 15.集散型 (DCS) 控制系统及智能化现场仪表开发及制造
- 16.精密仪器开发及制造
- 17.新型液压、气动、密封元器件及装置制造
- 18.自动化焊接设备技术开发及设备制造
- 19.大型、精密模具及汽车模具设计与制造
- 20.可控气氛及大型真空热处理技术开发及设备制造
- 21.安全生产及环保检测仪器设计制造
- 22.城市垃圾处理设备制造
- 23.粉煤灰储运、利用成套设备制造
- 24.废旧电器、塑料、废旧橡胶回收利用设备制造
- 25.海水淡化和海水直接利用设备制造
- 26.工业机器人及其成套系统开发制造
- 27.500 万吨/年及以上矿井综合采掘、装运成套设备及大型煤矿洗选机械设备制造
- 28.2000 万吨级/年及以上大型露天矿成套设备制造
- 29.大型油气集输设备制造
- 30.自动化高速多色成套印刷设备制造
- 31.种、肥、水、药高效施用和保护性耕作等农机具制造
- 32.5 吨/时以上种子加工成套设备开发制造
- 33.禽、畜类自动化养殖成套设备制造



- 34.设施农业设备制造
- 35.农、林、渔、畜产品深加工及资源综合利用设备制造
- 36.秸秆综合利用关键设备制造
- 37.农业(棉花、水稻、小麦、玉米、豆类、薯类、草饲料等)收获机械制造
- 38.营林及人工植被工业化生产设备制造技术开发
- 39.大型工程施工机械及关键零部件开发及制造
- 40.电控内燃机及关键零部件技术开发与制造
- 41.蓄冷(热)技术开发及设备制造
- 42.大型能量回收装置成套设备设计制造
- 43.7000米及以上深井钻机成套设备设计制造
- 44.高性能清淤设备制造
- 45.医疗废物集中处理设备制造
- 46.自动气象站系统技术开发及设备制造
- 47.特种气象观测及分析设备制造
- 48.地震台站、台网和流动地震观测技术系统开发及仪器设备制造
- 49.地质灾害监测治理新技术及设备研发
- 50.有害气体净化设备制造
- 51.食品质量安全检验检测相关技术及设备
- 52.报废汽车拆解、破碎处理设备制造

十三、汽车

- 1.汽车、摩托车整车及发动机、关键零部件系统设计开发



2.自动变速箱、重型汽车变速箱等汽车关键零部件及具有自主产权(品牌)的先进、适用汽车、发动机制造

3.汽车轻量化及环保型新材料制造

4.汽车重要部件的精密锻压、多工位压力成型及铸造

5.汽车、摩托车型式试验及维修用检测系统开发制造

6.压缩天然气、氢燃料、合成燃料、液化石油气、醇醚类燃料汽车和混合动力汽车、电动汽车、燃料电池汽车等新能源汽车整车及关键零部件开发及制造

7.先进的小排量经济型乘用车、集装箱运输车、多轴大型专用车辆

8.先进的轿车用柴油发动机开发制造

9.城市用低底盘公共汽车开发制造

十四、船舶

1.高技术、高性能、特种船舶和10万吨级及以上大型船舶设计及制造

2.万吨级及以上客船、客滚船、滚装船、客箱船、火车渡船制造

3.5000立方米及以上液化石油气(LPG)、液化天然气(LNG)船制造

4.3000标准箱(TEU)及以上集装箱船制造

5.船用动力系统、电站、特辅机制造

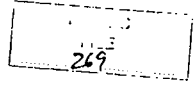
6.大型远洋渔船及海上钻井船、钻采平台、海上浮式生产储油轮等海洋工程装备制造制造

7.船舶控制与自动化、通讯导航、仪器仪表等船用设备制造

十五、航空航天

1.飞机及零部件开发制造

2.航空发动机开发制造



3. 机载设备系统开发制造
4. 直升机总体、旋翼系统、传动系统开发制造
5. 航空航天用新型材料开发及生产
6. 航空航天用燃气轮机制造
7. 卫星、运载火箭及零部件制造
8. 航空、航天技术应用及系统软硬件产品、终端产品开发生产
9. 航空器地面模拟训练系统开发制造
10. 航空器地面维修、维护、检测设备开发制造
11. 卫星地面系统建设及设备制造

十六、轻工

1. 符合经济规模的林纸一体化木浆、纸和纸板生产
2. 高新技术制浆造纸机械成套设备开发制造
3. 非金属制品模具设计、加工、制造
4. 生物可降解塑料及其系列产品开发
5. 农用塑料节水器材和农用多层薄膜开发、生产
6. 高技术陶瓷(含工业陶瓷)产品及装备技术开发
7. 陶瓷清洁生产技术开发及应用
8. 光、机、电子一体缝制机械及特种工业缝纫机开发制造
9. 天然香料、合成香料新技术开发和产品制造
10. 新型、生态型(易降解、易回收、可复用)包装材料研发、生产
11. 新型塑料保温板、大口径塑料管材(直径0.5米以上)、超低噪音排水塑料管、防渗土工膜、医用塑料等新型塑料产品开发、制造

12. 高新、数字印刷技术及高清晰度制版系统开发及应用
13. 高技术绿色电池产品制造 (无汞碱性电池、氢镍电池、锂离子电池、高容量密封型免维护铅酸蓄电池、燃料电池、锌空气电池、太阳能电池)
14. 少数民族特需用品制造
15. 天然食品添加剂原料及生产技术开发应用
16. 无元素氯 (ECF) 和全无氯 (TCF) 化学纸浆漂白工艺开发及应用

十七、纺织

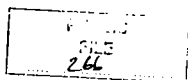
1. 高档纺织品生产、印染和后整理加工
2. 采用化纤高仿真加工技术生产高档化纤面料
3. 各种差别化、功能化化学纤维、高技术纤维生产
4. 纤维及非纤维用新型聚酯(聚对苯二甲酸丙二醇酯、聚萘二酸乙二醇酯、聚对苯二甲酸丁二醇酯等)生产
5. 符合生态、资源综合利用与环保要求的特种天然纤维 (包括除羊毛以外的其他动物纤维、麻纤维、竹纤维、桑蚕丝、彩色棉花等) 产品加工
6. 采用高新技术的产业用特种纺织品生产
7. 新型高技术纺织机械及关键零部件制造
8. 高档地毯、抽纱、刺绣产品生产
9. 采用计算机集成制造系统的高档服装生产
10. 利用可再生资源新型纤维 (聚乳酸纤维、溶剂法纤维素纤维、动植物蛋白纤维等) 生产
11. 纺织、纺机企业生产所需检测、试验仪器开发制造

十八、建筑

- 1.节能省地型建筑暨绿色建筑的开发
- 2.高层建筑与空间结构技术开发
- 3.低噪声建筑施工机具开发与制造
- 4.住宅高性能外围护结构材料与部件制造
- 5.新型建筑结构系统开发
- 6.建筑防震减震结构体系及产品研发与推广
- 7.建筑节能、节能、节地及节材关键技术开发
- 8.智能建筑产品与设备的生产制造与集成技术研究
- 9.居住及公共建筑集中采暖按热量计量技术应用
- 10.商品混凝土、商品砂浆及其施工技术开发

十九、城市基础设施及房地产

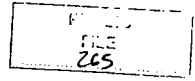
- 1.城市基础空间信息数据生产及关键技术开发
- 2.城市公共交通建设
- 3.城市道路及智能交通体系建设
- 4.城市交通管制系统技术开发及设备制造
- 5.城镇地下管道共同沟建设
- 6.城镇给排水管网工程、供水水源及净水厂工程
- 7.城镇燃气工程
- 8.城镇集中供热建设和改造工程
- 9.城市雨水收集利用工程
- 10.节能、低污染取暖设备制造
- 11.城镇园林绿化及生态小区建设



- 12.城市立体停车场建设
- 13.先进适用的建筑成套技术、产品和住宅部品研发和推广
- 14.燃气汽车加气站工程
- 15.城市建设管理信息化技术开发
- 16.城市生态系统关键技术开发
- 17.城际快速、城市轨道交通(经国家批准)系统开发、建设及车辆制造
- 18.城市节水技术开发与应用
- 19.城市照明智能化、绿色照明产品及系统技术开发
- 20.国家住宅示范工程建设

二十、铁路

- 1.铁路新线建设
- 2.既有线路提速及扩能
- 3.客运专线、高速铁路系统技术开发及建设
- 4.机车同步操纵、列车电空制动(ECP)、25吨及以上轴重货运重载技术开发
- 5.铁路行车及客运、货运安全保障系统技术与装备开发
- 6.编组站自动化、装卸作业机械化设备制造
- 7.铁路运输信息系统开发
- 8.铁路集装箱运输系统开发与建设
- 9.交流传动机车、动车组、高原机车、机车车辆救援设备制造及技术开发
- 10.交流传动核心元器件制造(含IGCT、IGBT元器件)
- 11.时速200公里及以上铁路接触网、道岔、牵引供电技术开发与设备制造
- 12.电气化铁路牵引供电功率因数补偿技术开发



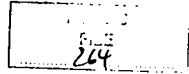
13. 铁路线路检测、机车车辆监测技术开发与设备制造
14. 大型养路机械、多用途养路机械、轨道检测设备、工务专用设备开发制造
15. 行车调度指挥自动化技术开发
16. 混凝土结构物修补和提高耐久性技术、材料开发
17. 高速磁悬浮交通系统技术及材料开发与应用
18. 铁路旅客列车集便器及污物地面接收、处理工程

二十一、公路

1. 国道主干线、西部开发公路干线、国家高速公路网项目建设
2. 公路智能运输系统开发与建设
3. 公路快速客货运输系统开发与建设
4. 公路管理信息系统开发与建设
5. 公路工程新材料开发及生产
6. 公路工程及养护新型机械设备设计制造
7. 公路集装箱和厢式运输
8. 特大跨径桥梁修筑和养护技术开发
9. 长大隧道修筑和维护技术开发
10. 农村客货运输网络开发与建设
11. 农村公路建设

二十二、水运

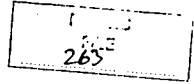
1. 深水泊位（沿海万吨级、内河千吨级）建设
2. 出海深水航道及内河干线航道建设、通航建筑物建设
3. 大型港口装卸自动化工程



4. 海运电子数据交换系统开发
5. 水上安全保障系统和救助打捞装备建设与开发
6. 内河航运及船型标准化
7. 港口、深水航道及航电枢纽建设所需特种工程机械设备设计制造
8. 集装箱多式联运及水上集装箱运输
9. 水上高速客运
10. 原油、成品油、天然气船舶运输
11. 船舶溢油监测及应急消除系统建设开发
12. 水上滚装多式联运及水路大宗散货运输
13. 水运行业信息系统建设
14. 国际邮轮运输

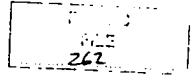
二十三、航空运输

1. 机场建设
2. 公共航空运输
3. 通用航空
4. 空中交通管制和通讯导航系统建设
5. 航空器维修
6. 航空计算机管理及其网络系统开发与建设
7. 航空油料设施建设
8. 航空特种车辆、货场设备、仓储设备、货物集装箱、高性能机场安检设备、高性能机场消防设备开发与制造
9. 海上空中监督巡逻和搜救设施建设



二十四、信息产业

1. 2.5GB/S 及以上光同步传输系统建设
2. 155MB/S 及以上数字微波同步传输设备制造及系统建设
3. 卫星通信系统、地球站设备制造及建设
4. 网管监控、七号信令、时钟同步、计费等通信支撑网建设
5. 数据通信网设备制造及建设
6. 智能网等新业务网设备制造及建设
7. 宽带网络设备制造及建设
8. 数字蜂窝移动通信网建设
9. IP 业务网络建设
10. 邮政储蓄网络建设
11. 邮政综合业务网建设
12. 邮件处理自动化工程
13. 卫星数字电视广播系统建设
14. 增值电信业务平台建设
15. 32 波及以上光纤波分复用传输系统设备制造
16. 10GB/S 及以上数字同步系列光纤通信系统设备制造
17. 支撑通讯网的新技术设备制造
18. 同温层通信系统设备制造
19. 数字移动通信 (含 GSM-R)、接入网系统、数字集群通信系统及路由器、网关等网络设备制造
20. 大中型电子计算机及高性能微机、工作站、服务器设备制造



21. 线宽 1.2 微米以下大规模集成电路设计、制造
22. 大规模集成电路装备制造
23. 新型电子元器件 (片式元器件、频率元器件、混合集成电路、电力电子元器件、光电子元器件、敏感元器件及传感器、新型机电元件、高密度印刷电路板和柔性电路板等) 制造
24. 电子专用材料制造
25. 软件开发生产
26. 计算机辅助设计 (CAD)、辅助测试 (CAT)、辅助制造 (CAM)、辅助工程 (CAE) 系统开发生产
27. 电子专用设备、仪器、工模具制造
28. 大容量光、磁盘驱动器及其部件和数字产品用存储卡制造
29. 新型显示器件、中高分辨率彩色显像管/显示管及玻壳制造及技术开发
30. 新型 (非色散) 单模光纤及光纤预制棒制造
31. 数字音视频广播系统设备制造
32. 高密度数字激光视盘播放机盘片制造
33. 只读光盘和可记录光盘复制生产
34. 数字摄录机、数字录像机、数字电视产品制造
35. 普通纸传真机制造
36. 信息安全产品、网络监察专用设备开发制造
37. 数字多功能电话机制造
38. 6 英寸及以上单晶硅、多晶硅及晶片制造
39. 多普勒雷达技术及设备制造

40.汽车电子产品制造

41.医疗电子产品制造

42.金融电子设备制造及系统建设

43.无线局域网(Wi-Fi 短距离无线通信技术等) 技术开发、设备制造

44.电子商务和电子政务系统开发

45.卫星导航系统技术开发及设备制造

二十五、其他服务业

1.电子商务、现代物流服务体系建设和以连锁经营形式发展的中小超市、便利店、专业店等新型零售业态

2.粮食、棉花、食糖、食用油、化肥、石油等重要商品的现代化仓储等物流设施建设

3.现代化的农产品市场流通设施及农产品贸工农一体化设施建设

4.闲置设备、旧货、旧机动车调剂交易市场建设

5.中小企业社会化服务体系建设

6.农、林业社会化服务体系建设

7.租赁服务

8.后勤社会化服务

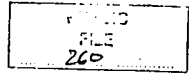
9.城市社区服务网点建设

10.房地产中介服务、物业管理服务

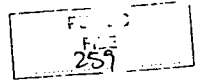
11.社会化养老服务

12.残疾人服务设施建设

13.基本医疗、计划生育、预防保健服务设施建设



14. 血站建设
15. 远程医疗服务
16. 文化艺术、新闻出版、广播影视、大众文化、科普、体育设施建设和产业化运营
17. 文物保护及设施建设
18. 幼儿教育、义务教育、高中教育、高等教育、职业技术教育及特殊教育
19. 远程教育系统建设
20. 未成年人活动场所及儿童社会福利设施建设
21. 旅游基础设施建设及旅游信息服务系统开发
22. 工业旅游、农业旅游、森林旅游、生态旅游及其它旅游资源综合开发项目建设
23. 信用卡及其网络服务
24. 旅游商品、纪念品开发
25. 就业创业咨询、辅导、中介及培训服务
26. 国家级工程(技术)研究中心、国家认定的企业技术中心、重点实验室、高新技术创业服务中心、新产品开发设计中心、科研中试基地、实验基地建设
27. 科学普及、技术推广、科技交流、技术咨询、知识产权及气象、环保、测绘、地震、海洋、技术监督等科技服务
28. 经济、规划、工程、管理、会计、审计、法律、环保等咨询服务
29. 科学仪器、实验动物、化学试剂、文献信息等科研支撑条件共建共享服务
30. 商品质量认证和质量检测
31. 防伪技术开发和运用
32. 资信调查与评级服务体系建设
33. 动漫制作



二十六、环境保护与资源节约综合利用

1. 矿山生态环境恢复工程
2. 海洋开发及海洋环境保护
3. 生物多样性保护工程
4. 微咸水、劣质水、海水的开发利用及海水淡化工程
5. 消耗臭氧层物质替代品开发与利用
6. 医疗废物处置中心建设
7. 危险废弃物处理中心建设
8. 区域性废旧汽车处理中心建设
9. 流出物辐射环境监测技术工程
10. 环境监测体系工程和新型环保技术开发应用
11. 放射性废物及其它危险废物安全处置技术及设备开发、制造
12. 流动污染源(火车、船舶、汽车等)防治技术开发及应用
13. 城市交通噪声与振动控制及材料生产
14. 电网、信息系统电磁辐射控制技术开发
15. 削减和控制二恶英排放的技术开发与应用
16. 持久性有机污染物类产品的替代品开发与应用
17. 废弃持久性有机污染物类产品处置技术开发与应用
18. “三废”综合利用及治理工程
19. “三废”处理用生物菌种和添加剂开发及生产
20. 含汞废物的汞回收处理技术开发应用及成套设备制造
21. 重复用水技术开发及设备制造与使用

22. 高效、低能耗污水处理与再生技术开发及设备制造
23. 城镇垃圾及其他固体废物减量化、资源化、无害化处理和综合利用工程
24. 废物填埋防渗膜生产
25. 新型水处理药剂开发及生产
26. 煤气、烟气除尘、脱硫、脱硝技术及装置开发、成套设备制造
27. 墙体吸收噪声技术与材料开发
28. 交流变频调速节能技术开发及应用
29. 机动车、内燃机车节油技术开发及应用
30. 新型节能环保家用电器和关键零部件生产及技术开发
31. 节水、节能产品生产
32. 用水监测仪器开发、生产
33. 新型节能照明产品、生产技术开发和配套的材料、设备技术开发
34. 节能、节水、环保及资源综合利用等技术开发、应用及设备制造
35. 日产 2000 吨及以上熟料新型干法水泥生产余热发电
36. 高炉、转炉、焦炉煤气回收及综合利用
37. 高能耗、污染重的石油、石化、化工行业节能、环保改造
38. 高效、节能采矿、选矿技术(药剂)及设备开发、成套设备制造
39. 多元素共生矿资源综合利用
40. 低品位、复杂、难处理矿开发及综合利用
41. 尾矿、废渣等资源综合利用
42. 再生资源回收利用产业化

第二类 限制类

一、农林业

- 1.天然草场超载放牧
- 2.单线 5 万立方米/年以下的高中密度纤维板项目
- 3.单线 3 万立方米/年以下的木质刨花板项目
- 4.1000 吨/年以下的松香生产项目

二、煤炭

- 1.单井井型低于以下规模的煤矿项目:山西、陕西、内蒙古 30 万吨/年;新疆、甘肃、宁夏、青海、北京、河北、东北及华东地区 15 万吨/年;西南和中南地区 9 万吨/年;开采极薄煤层 3 万吨/年
- 2.采用非机械化开采工艺的煤矿项目
- 3.设计的煤炭资源回收率达不到国家规定要求的煤矿项目
- 4.未经国家或省(区、市)煤炭行业管理部门批准矿区总体规划的煤矿项目

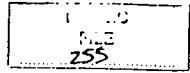
三、电力

- 1.除西藏、新疆、海南等小电网外,单机容量在 30 万千瓦及以下的常规燃煤火电机组
- 2.除西藏、新疆、海南等小电网外,发电煤耗高于 300 克标准煤/千瓦时的发电机组,空冷机组发电煤耗高于 305 克标准煤/千瓦时的发电机组

四、石油、天然气和化工

- 1.10 万吨/年以下及 DMT 法聚酯装置
- 2.7 万吨/年以下聚丙烯装置(连续法及间歇法)
- 3.10 万吨/年以下丙烯腈装置
- 4.10 万吨/年以下 ABS 树脂装置(本体连续法除外)

- 5.60 万吨/年以下乙烯装置
- 6.800 万吨/年以下常减压炼油装置
- 7.50 万吨/年以下催化裂化装置、40 万吨/年以下连续重整装置、80 万吨/年以下加氢裂化装置、80 万吨/年以下延迟焦化装置
- 8.20 万吨/年以下聚乙烯装置
- 9.20 万吨/年以下乙烯氯化法聚氯乙烯装置、12 万吨/年以下电石法聚氯乙烯装置
- 10.20 万吨/年以下苯乙烯装置 (干气制乙苯工艺除外)
- 11.10 万吨/年以下聚苯乙烯装置
- 12.22.5 万吨/年以下精对苯二甲酸装置
- 13.20 万吨/年以下环氧乙烷/乙二醇装置
- 14.10 万吨/年以下己内酰胺装置
- 15.20 万吨/年以下乙烯法醋酸装置、10 万吨/年以下糠基合成法醋酸装置
- 16.100 万吨/年以下氯碱装置
- 17.30 万吨/年以下联碱装置
- 18.20 万吨/年以下硫磺制酸装置、10 万吨/年以下硫铁矿制酸装置
- 19.常压法及综合法硝酸装置
- 20.以石油(高硫石油焦除外)为原料的化肥生产项目
- 21.硫酸法钛白粉生产线 (产品质量达到国际标准, 废酸、亚铁能够综合利用, 并实现达标排放的除外)
- 22.1000 吨/年以下铅锑黄生产线
- 23.5000 吨/年及以下氯化铁红颜料装置



24.2.5 万千瓦安以下 (能力小于 4.5 万吨) 及 2.5 万千瓦安以上环保、能耗等达不到准入要求的电石矿热炉项目

25.5000 吨/年以下的电解二氧化锰生产线

26.15 万吨/年以下烧碱装置

27.2 万吨/年以下氢氧化钾装置

28.单线 2 万吨/年以下或有钙焙烧络合物生产装置

29.氯化汞触媒项目

30.单套 1 万吨/年以下无水氟化氢 (HF) 生产装置 (配套自用和电子高纯氟化氢除外)

31.单套反应釜 6000 吨/年以下、后处理 3 万吨/年以下的 F22 生产装置 (作为原料进行深加工除外)

32.2 万吨/年以下的 (甲基) 有机硅单体生产装置

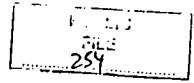
33.8 万吨/年以下的甲烷氯化物生产项目 (不包括为有机硅配套的一氯甲烷生产项目)

34.8 万吨/年及以上、对副产的全部四氯化碳没有配套处置设施的甲烷氯化物生产项目

35.斜交轮胎项目

36.力车胎项目 (手推轮胎)

37.高毒农药原药 (甲胺磷、对硫磷、甲基对硫磷、久效磷、氧化乐果、水胺硫磷、甲拌磷、甲拌磷、甲基硫环磷、乙基硫环磷、特丁磷、杀扑磷、溴甲烷、灭多威、涕灭威、克百威、磷化锌、敌鼠钠、敌鼠酮、杀鼠灵、杀鼠醚、溴敌隆、溴鼠灵) 生产项目



38.以滴滴涕为原料的生产三氯杀螨醇项目

39.以六氯苯为原料的生产五氟酚钠项目

40.林丹生产项目

41.300吨/年以下皂素(含水解物)生产装置(综合利用除外)

五、信息产业

1.激光视盘机生产线(VCD系列整机产品)

2.模拟CRT黑白及彩色电视机项目

六、钢铁

1.钢铁企业和缺水地区,未同步配套建设干熄焦、装煤、推焦除尘装置的焦炉项目

2.180平方米以下烧结机项目

3.有效容积1000立方米以下或1000立方米及以上、未同步配套煤粉喷吹装置、除尘装置、余压发电装置,能源消耗、新水耗量等达不到标准的炼铁高炉项目

4.公称容量120吨以下或公称容量120吨及以上、未同步配套煤气回收、除尘装置,能源消耗、新水耗量等达不到标准的炼钢转炉项目

5.公称容量70吨以下或公称容量70吨及以上、未同步配套烟尘回收装置,能源消耗、新水耗量等达不到标准的电炉项目

6.800毫米以下热轧带钢(不含特殊钢)项目

7.25万吨/年及以下热镀锌板卷项目

8.10万吨/年及以下彩色涂层板卷项目

9.2.5万千瓦以下、2.5万千瓦及以上环保、能耗等达不到准入要求的铁合金矿热电炉项目(中西部具有独立运行的小水电及矿产资源优势的国家确定的重点贫困地区,单台矿热电炉容量 ≥ 1.25 万千瓦)

- 10.含铬质耐火材料生产线
- 11.普通功率和高功率石墨电极生产线
- 12.直径 550 毫米及以下及 2 万吨/年以下的超高功率石墨电极生产线
- 13.5 万吨/年以下炭块、4 万吨/年以下炭电极生产线
- 14.一段式固定煤气发生炉项目 (不含粉煤气化炉)

七、有色金属

- 1.钨、钼、锑、铋及稀土矿开采、冶炼项目以及氧化铝、铅锡焊料生产项目 (改造项目除外)
- 2.单系列 10 万吨/年规模以下粗铜冶炼项目
- 3.电解铝项目 (淘汰自焙槽生产能力置换项目及环保改造项目除外)
- 4.单系列 5 万吨/年规模及以下铅冶炼项目
- 5.单系列 10 万吨/年规模以下锌冶炼项目
- 6.镁冶炼项目 (综合利用项目除外)
- 7.4 吨以下的再生铝反射炉项目
- 8.再生有色金属生产中采用直接燃煤的反射炉项目
- 9.铝用湿法氟化盐项目
- 10.10 万吨/年以下的独立铝用炭素项目
- 11.离子型稀土矿原矿池浸工艺项目
- 12.1 万吨/年以下的再生铅项目

八、黄金

- 1.日处理金精矿 50 吨以下的独立氰化项目
- 2.日处理矿石 100 吨以下, 无配套采矿系统的独立黄金选矿厂项目

- 3.日处理金精矿 50 吨以下的火法冶炼项目
- 4.处理矿石 5 万吨/年以下的独立堆浸场项目(青藏高原除外)
- 5.日处理岩金矿石 50 吨以下的采选项目
- 6.处理砂金矿砂 20 万立方米/年以下的砂金开采项目
- 7.在林区、农田、河道中开采黄金项目

九、建材

- 1.非浮法及日熔化量 500 吨以下普通浮法平板玻璃生产线
- 2.100 万平方米/年及以下的建筑陶瓷砖生产线
- 3.50 万件/年以下的隧道窑卫生陶瓷生产线
- 4.水泥机立窑、干法中空窑、立波尔窑、湿法窑;新建日产 1500 吨及以下熟料新型干法水泥生产线
- 5.2000 万平方米/年以下的纸面石膏板生产线
- 6.沥青纸胎油毡生产线,500 万平方米/年以下的改性沥青防水卷材生产线,沥青复合胎柔性防水卷材生产线,聚乙烯膜层厚度在 0.5 毫米以下的聚乙烯丙纶复合防水卷材生产线
- 7.中碱玻璃球生产线、铂金坩埚球法拉丝玻璃纤维生产线
- 8.实心粘土砖生产项目
- 9.15 万平方米/年以下的石膏(空心)砌块生产线、单班年生产能力小于 2.5 万立方米混凝土小型空心砌块以及单班年生产能力小于 15 万平方米混凝土铺地磚固定式生产线、5 万立方米/年以下人造轻集料(陶粒)生产线
- 10.10 万立方米/年以下的加气混凝土生产线
- 11.3000 万标砖/年以下的煤矸石、页岩烧结实心砖生产线

12.5000 吨/年以下岩（矿）棉生产线

十、医药

1. 维生素 C 原料项目

2. 葡萄糖原料药项目

3. 一次性注射器、输血器、输液器项目

4. 药用丁基橡胶塞项目

5. 无新药、新技术应用的各种剂型扩大加工能力的项目(填充液体的硬胶囊除外)

6. 原料为濒危、紧缺动植物药材，且尚未规模化种植或养殖的产品生产能力扩大项目

7. 使用氟氯烃（CFCs）作为气雾剂推进剂的医药用品生产项目

8. 充汞式玻璃体温计项目

9. 充汞式血压计项目

10. 银汞齐齿科材料项目

十一、机械

1. 2 臂及以下凿岩台车制造项目

2. 装岩机（立爪装岩机除外）制造项目

3. 3 立方米及以下小矿车制造项目

4. 直径 2.5 米及以下绞车制造项目

5. 直径 3.5 米及以下矿井提升机制造项目

6. 40 平方米及以下筛分机制造项目

7. 直径 700 毫米及以下旋流器制造项目

8. 800 千瓦及以下采煤机制造项目

- 9.斗容 3.5 立方米及以下矿用挖掘机制造项目
- 10.矿用搅拌、浓缩、过滤设备(加压式除外)制造项目
- 11.农用运输车项目(三轮汽车、低速载货车)
- 12.单缸柴油机制造项目(先进的第二代单缸机除外)
- 13.50 马力及以下拖拉机制造项目
- 14.30 万千瓦及以下常规燃煤火力发电设备制造项目(综合利用机组除外)
- 15.电线、电缆制造项目(特种电缆及 500 千伏及以上超高压电缆除外)
- 16.普通金属切削机床制造项目(数控机床除外)
- 17.普通电火花加工机床和线切割加工机床制造项目(数控机床除外)
- 18.6300 千牛及以下普通机械压力机制造项目(数控压力机除外)
- 19.普通剪板机、折弯机、弯管机制造项目
- 20.普通高速钢钻头、铣刀、锯片、丝锥、板牙项目
- 21.棕刚玉、绿碳化硅、黑碳化硅等烧结块及磨料制造项目
- 22.直径 400 毫米及以下各种结合剂砂轮制造项目
- 23.直径 400 毫米及以下人造金刚石切割锯片制造项目
- 24.普通微小型球轴承制造项目
- 25.10-35 千伏树脂绝缘干式变压器制造项目
- 26.220 千伏及以下高、中、低压开关柜制造项目
- 27.普通电焊条制造项目
- 28.民用普通电度表制造项目
- 29.8.8 级以下普通低档标准紧固件制造项目
- 30.100 立方米及以下活塞式动力压缩机制造项目

31.普通运输集装箱项目

32.20 立方米以下螺杆压缩机制造项目

33.56 英寸及以下单级中开泵制造项目

34.通用类 10 兆帕及以下中低压碳钢阀门制造项目

十二、船舶

1.未列入国家船舶工业中长期规划的民用大型造船设施项目（指船坞、船台宽度大于或等于 42 米，能够建造单船 10 万载重吨级及以上的船坞、船台及配套造船设施）

2.未列入国家船舶工业中长期规划的船用柴油机制造项目

十三、轻工

1.达不到国家《家用电冰箱耗电量限值及能源效率等级》标准的冷藏箱、冷冻箱、冷藏冷冻箱（电冰箱、冷柜）项目

2.达不到国家《电动洗衣机耗电量限值及能源效率等级》标准的洗衣机项目

3.达不到国家《房间空气调节器能效限值及能效等级》标准的空调器项目

4.低档纸及纸板生产项目

5.聚氯乙烯普通人造革生产线

6.超薄型（厚度低于 0.015 毫米）塑料袋生产线

7.年加工皮革 10 万张（折牛皮标张）以下的制革项目

8.生产速度低于 1500 只/时的单螺旋灯丝白炽灯生产线

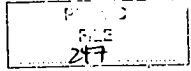
9.普通中速工业平缝机系列生产线

10.普通中速工业包缝机系列生产线

11.电子计价秤项目（准确度低于最大称量的 1/3000，称量≤15 千克）

12.电子汽车衡项目（准确度低于最大称量的 1/3000，称量≤300 吨）

13. 电子静态轨道衡项目 (准确度低于最大称量的 1/3000, 称量≤150 吨)
 14. 电子动态轨道衡项目 (准确度低于最大称量的 1/500, 称量≤150 吨)
 15. 电子皮带秤项目 (准确度低于最大称量的 5/1000)
 16. 电子吊秤项目 (准确度低于最大称量的 1/1000, 称量≤50 吨)
 17. 弹簧度盘秤项目 (准确度低于最大称量的 1/400, 称量≤8 千克)
 18. 二片铝质易拉罐项目
 19. 普通真空保温瓶玻璃瓶胆生产线
 20. 2 万吨/年以下的玻璃瓶罐生产线
 21. 合成脂肪醇项目 (含癸基合成醇、齐格勒醇, 不含油脂加氢醇)
 22. 3 万吨/年以下三聚磷酸钠生产线
 23. 糊式锌锰电池项目
 24. 镉镍电池项目
 25. 开口式普通铅酸蓄电池项目
 26. 2000 吨/年以下牙膏项目
 27. 原糖生产项目
 28. 北方海盐 100 万吨/年以下项目; 南方海盐新建盐场项目; 矿(井)盐 60 万吨/年以下的的项目; 湖盐 20 万吨/年以下的的项目
 29. 白酒生产线
 30. 酒精生产线 (燃料乙醇项目除外)
 31. 使用传统工艺、技术的味精生产线
 32. 糖精等化学合成甜味剂生产线
- 十四、纺织



1.74 型染整生产线

十五、烟草

1. 卷烟加工项目（改造项目除外）

十六、消防

1. 火灾自动报警设备项目

2. 灭火器项目

3. 碳酸氢钠干粉（BC）灭火剂项目

4. 防火门项目

5. 消防水带项目

6. 消防栓（室内、外）项目

7. 普通消防车（罐类、专项类）项目

十七、其他

1. 用地红线宽度（包括绿化带）超过下列标准的城市主干道路项目：小城市和重点镇 40 米，中等城市 55 米，大城市 70 米（200 万人口以上特大城市主干道路确需超过 70 米的，城市总体规划中应有专项说明）

2. 用地面积超过下列标准的城市游憩集会广场项目：小城市和重点镇 1 公顷，中等城市 2 公顷，大城市 3 公顷，200 万人口以上特大城市 5 公顷

3. 别墅类房地产开发项目

4. 高尔夫球场项目

5. 赛马场项目

第三类 淘汰类

注：条目后括号内年份为淘汰期限，淘汰期限为2006年是指应于2006年底前淘汰，其余类推；有淘汰计划的条目，根据计划进行淘汰；未标淘汰期限或淘汰计划的条目为国家产业政策已明令淘汰或立即淘汰。

一、落后生产工艺装备

(一) 农林业

1. 湿法纤维板生产工艺 (2006年)
2. 滴水法松香生产工艺 (2006年)

(二) 煤炭

1. 未按批准的矿区规划确定的井田范围和井型而建设的煤矿
 2. 没有采矿许可证、安全生产许可证、营业执照、矿长资格证、煤炭生产许可证的煤矿
 3. 国有煤矿矿区范围(国有煤矿采矿登记确认的范围)内的各类小煤矿
 4. 单井井型低于3万吨/年规模的矿井(极薄煤层除外) (2007年)
 5. 既无降硫措施,又无达标排放用户的高硫煤炭(含硫高于3%)生产矿井
 6. 不能就地使用的高灰煤炭(灰分高于40%)生产矿井
 7. 6AM、 ϕ M-2.5、PA-3型煤用浮选机
 8. PB2、PB3、PB4型矿用隔爆高压开关
 9. PG-27型真空过滤器
 10. X-1型箱式压滤机
 11. ZYZ、ZY3型液压支架
 12. 木支架
- ### (三) 电力

1.大电网覆盖范围内，服役期满的单机容量在 10 万千瓦以下的常规燃煤蒸汽火电机组

2.单机容量 5 万千瓦及以下的常规小火电机组

3.以发电为主的燃油锅炉及发电机组（5 万千瓦及以下）

（四）石油、天然气和化工

1.没有取得采矿许可证的油气田，不符合国家油气资源整体开发规划的油气田

2.安全环保达不到国家标准的成品油生产装置

3.100 万吨/年及以下生产汽煤柴油的小炼油生产装置（2005 年）

4.4 万吨/年以下的硫铁矿制酸生产装置（2005 年）

5.50 万条/年及以下的斜交轮胎，或以天然棉帘子布为骨架的轮胎生产线

6.1 万吨/年及以下的干法造粒炭黑生产装置

7.1000 吨/年以下黄磷生产线

8.单线 1 万吨/年以下有钙焙烧铅化合物生产线（2006 年）

9.土法炼油

10.汞法烧碱

11.5000 千伏安以下（1 万吨/年以下）电石炉及开放式电石炉

12.排放不达标的电石炉

13.铁粉还原法工艺

14.生产氰化钠的氢钠法及氰熔体工艺

15.高中温钠法百草枯生产工艺

16.农药产品手工包（灌）装设备

17.石墨阳极隔膜法烧碱

- 18. KDON-6000/6600 型蓄冷器流程空分设备
- 19. 直接火加热涂料用树脂生产工艺
- 20. 氟氯烃 (CFCs) 生产装置 (根据国家履行国际公约总体计划要求进行淘汰)
- 21. 主产四氯化碳 (CTC) 生产工艺 (根据国家履行国际公约总体计划要求进行淘汰)
- 22. 四氯化碳 (CTC) 为加工助剂的所有产品的生产工艺 (根据国家履行国际公约总体计划要求进行淘汰)
- 23. CFC-113 为加工助剂的含氟聚合物生产工艺 (根据国家履行国际公约总体计划要求进行淘汰)
- 24. 用于清洗的 1,1,1-三氯乙烷 (甲基氯仿) 生产装置 (根据国家履行国际公约总体计划要求进行淘汰)
- 25. 甲基溴生产装置 (根据国家履行国际公约总体计划要求进行淘汰)
- 26. 100 吨/年以下皂素 (含水解物) 生产装置 (2007 年)
- 27. 盐酸酸解法皂素生产工艺及污染物排放不能达标的皂素生产装置 (2006 年)
- 28. 含滴滴涕的油漆生产工艺 (根据国家履行国际公约总体计划要求进行淘汰)
- 29. 采用滴滴涕为原料非封闭生产三氯杀螨醇工艺 (根据国家履行国际公约总体计划要求进行淘汰)

(五) 钢铁

- 1. 土法炼焦 (含改良焦炉)
- 2. 炭化室高度小于 4.3 米焦炉 (3.2 米及以上捣固焦炉除外) (2007 年, 西部地区 2009 年)
- 3. 土烧结矿
- 4. 熟烧结矿

- 5.30 平方米以下烧结机 (2005 年)
- 6.100 立方米及以下高炉
- 7.100 ~ 200 立方米 (含 200 立方米) 高炉 (不含铁合金高炉) (2005 年)
- 8.200 ~ 300 立方米 (含 300 立方米) 高炉 (不含专业铸铁管厂高炉) (2007 年)
- 9.生产地条钢、钢锭或连铸坯的工频和中频感应炉
- 10.15 吨及以下转炉 (不含铁合金转炉)
- 11.10 吨及以下电炉 (不含机械铸造电炉)
- 12.化铁炼钢
- 13.15 ~ 20 吨转炉 (不含铁合金转炉) (2005 年)
- 14.20 吨转炉 (不含铁合金转炉) (2006 年)
- 15.10 ~ 20 吨电炉 (不含高合金钢和机械铸造电炉) (2005 年)
- 16.20 吨电炉 (不含高合金钢和机械铸造电炉) (2006 年)
- 17.复二重线材轧机
- 18.横列式线材轧机
- 19.横列式小型轧机
- 20.叠轧薄板轧机
- 21.普钢初轧机及开坯用中型轧机
- 22.热轧窄带钢轧机
- 23.三辊劳特式中板轧机
- 24.直径 76 毫米以下热轧无缝管机组
- 25.三辊式型线材轧机 (不含特殊钢生产) (2005 年)
- 26.环保不达标的冶金炉窑 (2005 年)

27.手工操作的土沥青焦油浸渍装置,矿石原料与固体原料混烧、自然通风、手工操作的土竖窑,以煤为燃料、烟尘净化不能达标的倒焰窑(2005年)

28.3200千伏安及以下矿热电炉、3000千伏安以下半封闭直流还原电炉、3000千伏安以下精炼电炉(硅钙合金、电炉金属锰、硅铝合金、硅钙钡铝、钨铁、钒铁等特殊品种的电炉除外)

29.5000千伏安以下的铁合金矿热电炉(2005年)

30.蒸汽加热湿程、倒焰式焙烧炉、交流石墨化炉、3340千伏安以下石墨化炉及其并联机组、最大输出电流5万安以下的石墨化炉(2005年)

(六)有色金属

1.未经国务院主管部门批准,无采矿许可证的钨、锡、锑、离子型稀土等国家规定实行保护性开采的特定矿种的矿山采选项目

2.未经国务院主管部门批准建设的钨、锡、锑、离子型稀土冶炼项目及钨加工(含硬质合金)项目

3.采用马弗炉、马槽炉、横罐、小竖罐等进行焙烧、简易冷凝设施进行收尘等落后方式炼铈或生产氧化铈制品

4.采用铁锅和土灶、蒸镏罐、坩埚炉及简易冷凝收尘设施等落后方式炼汞

5.采用土坑炉或坩埚炉焙烧、简易冷凝设施收尘等落后方式炼制氧化铈或金属铈制品

6.铝自焙电解槽

7.炉床面积1.5平方米及以下密闭鼓风炉炼铜工艺及设备

8.炉床面积1.5-10平方米密闭鼓风炉炼铜工艺及设备(2006年)

9.10平方米及以上密闭鼓风炉炼铜工艺及设备(2007)

- 10.电炉、反射炉炼铜工艺及设备 (2006)
- 11.烟气制酸干法净化和热浓酸洗涤技术
- 12.“二人转”式有色金属轧机 (2006年)
- 13.采用地坑炉、坩埚炉、赫氏炉等落后方式炼锡
- 14.采用烧结锅、烧结盘、简易高炉等落后方式炼铅工艺及设备
- 15.利用坩埚炉熔炼再生铝合金、再生铅的工艺 (2005年)

(七) 黄金

- 1.混汞提金工艺
- 2.小池混、小堆混、小冶炼工艺
- 3.未经国务院主管部门批准,无开采黄金矿产批准书、采矿许可证的采选项目

(八) 建材

- 1.六机及以下垂直引上平板玻璃生产线
- 2.平板玻璃普通平拉工艺生产线及日熔化量100吨以下的“格法”平拉生产线
- 3.窑径2.2米及以下水泥机械化立窑生产线
- 4.无复膜塑编水泥包装袋生产线
- 5.70万平方米/年以下的中低档建筑陶瓷砖、20万件/年以下低档卫生陶瓷生产线
- 6.400万平方米/年及以下的纸面石膏板生产线
- 7.200万平方米/年以下的改性沥青防水卷材生产线 (2006年)
- 8.窑径2.5米及以下水泥干法中空窑 (生产特种水泥除外)
- 9.直径1.83米以下水泥粉磨设备
- 10.水泥土 (蛋)窑、普通立窑

11. 建筑卫生陶瓷土窑、倒焰窑、多孔窑、煤烧明焰隧道窑、隔焰隧道窑、匣钵装卫生陶瓷隧道窑
12. 建筑陶瓷砖成型用的摩擦压砖机
13. 石灰土立窑
14. 陶土坩埚玻璃纤维拉丝生产工艺与装备
15. 砖瓦 18 门以下轮窑以及立窑、无顶轮窑、马蹄窑等土窑
16. 400 型及以下普通挤砖机
17. 450 型普通挤砖机 (2006 年)
18. SJ1580-3000 双轴、单轴搅拌机
19. SQP400500-700500 双辊破碎机
20. 1000 型普通切条机
21. 100 吨以下盘转式压砖机
22. 手工制作墙板生产线
23. 简易移动式砌块成型机、附着式振动成型台 (2005 年)
24. 单班 1 万立方米/年以下的混凝土砌块固定式成型机、单班 10 万平方米/年以下的混凝土铺地地砖固定式成型机
25. 人工浇筑、非机械成型的石膏 (空心) 砌块生产工艺
26. 100 万卷/年以下沥青纸胎油毡生产线
27. 真空加压法和气炼一步法石英玻璃生产工艺装备
28. 6×600 吨六面顶小型压机生产人造金刚石
29. 手工切割、非蒸压养护加气混凝土生产线
30. 无采矿许可证或不符合环保、安全生产要求的非机械化非金属矿开采

(九) 医药

1. 手工胶塞填充工艺
2. 软木塞烫蜡包装药品工艺
3. 不符合 GMP 要求的安瓿拉丝灌封机
4. 塔式重蒸馏水器
5. 无净化设施的热风干燥箱
6. 劳动保护、三废治理不能达到国家标准的原料药生产装置 (2006 年)

(十) 机械

1. 热处理铅浴炉
2. 热处理氯化钡盐浴炉 (高温氯化钡盐浴炉, 暂缓淘汰)
3. TQ60、TQ80 塔式起重机
4. QT16、QT20、QT25 井架简易塔式起重机
5. KJ1600/1220 单筒升降机
6. 3000 千伏安以下普通棕刚玉冶炼炉
7. 3000 千伏安以下碳化硅冶炼炉
8. 强制驱动式简易电梯
9. 以氟氯烃 (CFCs) 作为膨胀剂的烟丝膨胀设备生产线 (根据国家履行国际公约总体计划要求进行淘汰)

(十一) 轻工

1. 5 万吨/年及以下的真空制盐、湖盐和北方海盐生产装置
2. 利用矿盐卤水、油气田水且采用平锅、滩晒制盐生产装置
3. 1 万吨/年及以下的南方海盐生产装置

- 4.年加工皮革3万张(折牛皮标张)以下的制革生产装置
 - 5.300吨/年以下的油墨生产装置(利用高新技术、无污染的除外)
 - 6.每分钟生产能力小于100瓶(瓶容在250毫升及以下)的碳酸饮料生产线
 - 7.1.7万吨/年以下的化学制浆生产线
 - 8.3.4万吨/年以下的草浆生产装置(2007年)
 - 9.以氟氯烃(CFCs)为发泡剂的聚氨酯泡沫塑料产品、聚乙烯、聚苯乙烯挤出泡沫塑料生产工艺(根据国家履行国际公约总体计划要求进行淘汰)
 - 10.以氟氯烃(CFCs)为发泡剂或制冷剂的冰箱、冰柜、汽车空调器、工业商业用冷藏、制冷设备生产线(根据国家履行国际公约总体计划要求进行淘汰)
 - 11.四氯化碳(CTC)为清洗剂的生产工艺(根据国家履行国际公约总体计划要求进行淘汰)
 - 12.CFC-113为清洗剂的生产工艺(根据国家履行国际公约总体计划要求进行淘汰)
 - 13.甲基氯仿(TCA)为清洗剂的生产工艺(根据国家履行国际公约总体计划要求进行淘汰)
 - 14.自行车盐浴焊接炉
 - 15.印铁制罐行业中的锡焊工艺
 - 16.火柴排梗、卸梗生产工艺
 - 17.火柴理梗机、排梗机、卸梗机
 - 18.冲击式制钉机
 - 19.打击式金属丝网织机
- (十二)纺织
- 1.建国前生产的细纱机

- 2.所有“1”字头细纱机
- 3.1979年及以前生产的A512、A513系列细纱机
- 4.B581、B582型精纺细纱机
- 5.BC581、BC582型粗纺细纱机
- 6.B591绒线细纱机
- 7.使用期限超过20年的各类国产毛纺细纱机
- 8.B601、B601A型毛捻绞机
- 9.辊长1000毫米以下的皮辊轧花机(长绒棉种子加工除外)
- 10.辊片在80以下的锯齿轧花机
- 11.压力吨位在200吨以下的皮棉打包机(不含160吨短绒棉花打包机)
- 12.I332SD络筒机
- 13.BC272、BC272B型分条梳毛机
- 14.B701A型绒线摇绞机
- 15.B311C、B311C(CZ)、B311C(DJ)型精梳机
- 16.I511M-105织机
- 17.K251、K251A型丝织机
- 18.Z114型小提花机
- 19.GE186型提花毛圈机
- 20.Z261型人造毛皮机
- 21.LMH551型平网印花机
- 22.LMH571型圆网印花机
- 23.LMH303、303B、304、304B-160型热熔染色机

- 24.LMH731-160 型热风布铁拉幅机
- 25.LMH722M-180、LMH722D-180 型短环烘燥定型机
- 26.ZD647、ZD721 型自动绞丝机
- 27.D101A 型自动绞丝机
- 28.ZD681 型立绞机
- 29.DJ561 型绢精纺机
- (十三) 印刷
- 1.全部铅排工艺
- 2.全部铅印工艺
- 3.ZD201、ZD301 型系列单字铸字机
- 4.TH1 型自动铸条机
- 5.ZT102 型系列铸条机
- 6.ZDK101 型字模雕刻机
- 7.KMD101 型字模刻刀磨床
- 8.AZP502 型半自动汉文手选铸排机
- 9.ZSY101 型半自动汉文铸排机
- 10.TZP101 型外文条字铸排机
- 11.ZZP101 型汉文自动铸排机
- 12.QY401、2QY404 型系列电动铅印打样机
- 13.QYSH401、2QY401、DY401 型手动式铅印打样机
- 14.YX01、YX02、YX03 型系列压纸型机
- 15.HX01、HX02、HX03、HX04 型系列烘纸型机

- 16.PZB401 型平铅版铸版机
- 17.JB01 型平铅版浇版机
- 18.YZB02、YZB03、YZB04、YZB05、YZB06、YZB07 型系列铅版铸版机
- 19.RQ02、RQ03、RQ04 型系列铅泵熔铅炉
- 20.BB01 型刮版机
- 21.YGB02、YGB03、YGB04、YGB05 型圆铅版刮版机
- 22.YTB01 型圆铅版镗版机
- 23.YJB02 型圆铅版锯版机
- 24.YXB04、YXB05、YXB302 型系列圆铅版修版机
- 25.P401、P402 型系列四开平压印刷机
- 26.P801、P802、P803、P804 型系列八开平压印刷机
- 27.FE802 型双合页印刷机
- 28.TE102、TE105、TE108 型系列全张自动二回转平台印刷机
- 29.TY201 型对开单色一回转平台印刷机
- 30.TY401 型四开单色一回转平台印刷机
- 31.TY4201 型四开一回转双色印刷机
- 32.TT201、TZ201、DT201 型对开手动废纸停回转平台印刷机
- 33.TT202 型对开自动停回转平台印刷机
- 34.TZ202 型对开半自动停回转平台印刷机
- 35.TZ401、TZS401、DT401 型四开半自动停回转平台印刷机
- 36.TT402、TT403、TT405、DT402 型四开自动停回转平台印刷机
- 37.TR801 型系列立式平台印刷机

- 38.LP1101、LP1103 型系列平板纸全张单面轮转印刷机
- 39.LP1201 型平板纸全张双面轮转印刷机
- 40.LP4201 型平板纸四开双色轮转印刷机
- 41.LSB201 (880×1230 毫米) 及 LS201、LS204 (787×1092 毫米) 型系列卷筒纸书刊转轮印刷机
- 42.LB203、LB205、LB403 型卷筒纸报版轮转印刷机
- 43.LB2405、LB4405 型卷筒纸双层二组报版轮转印刷机
- 44.LBS201 型卷筒纸书、报二用轮转印刷机
- 45.K.M.T 型自动铸字排版机
- 46.PH-5 型汉字排字机
- 47.球震打样制版机 (DIA PRESS 清刷机)
- 48.1985 年前生产的国产制版照相机
- 49.1985 年前生产的手动照排机
- 50.离心涂布机
- 51.J1101 系列全张单色胶印机 (印刷速度每小时 4000 张及以下)
- 52.J2101、PZ1920 系列对开单色胶印机 (印刷速度每小时 4000 张及以下)
- 53.PZ1615 系列四开单色胶印机 (印刷速度每小时 4000 张及以下)
- 54.YPS1920 系列双面单色胶印机 (印刷速度每小时 4000 张及以下)
- 55.W1101 型全张自动凹版印刷机
- 56.AJ401 型卷筒纸单面四色凹版印刷机
- 57.DJ01 型平装胶订联动机
- 58.PRD-01、PRD-02 型平装胶订联动机

59.DBT-01 型平装有线订、包、烫联动机

60.溶剂型即涂覆膜机

61.QZ101、QZ201、QZ301、QZ401 型切纸机

62.MD103A 型磨刀机

(十四) 消防

1.火灾探测器手工插焊电子元器件生产工艺

(十五) 其他

1.含氰电镀工艺(电镀金、银、铜基合金及予镀锌打底工艺,暂缓淘汰)

2.含氰沉锌工艺

二、落后产品

(一) 石油、天然气和化工

1.多氟联苯(农药)

2.除草醚(农药)

3.杀虫咪(农药)

4.氟丹(农药)

5.七氟(农药)

6.毒鼠强(农药)

7.氟乙酰胺(农药)

8.氟乙酸钠(农药)

9.二溴氧丙烷(农药)

10.治螟磷(苏化203)(农药)

11.磷胺(农药)

- 12.甘氟、毒鼠硅(农药)
- 13.107 涂料
- 14.改性淀粉涂料
- 15.改性纤维涂料
- 16.挥发性有机物含量超过 200 克/升或游离甲醛含量超过 0.1 克/千克的室内装饰装修用的水性涂料(含建筑物、木器家具用)
- 17.可溶性金属铅含量超过 90 毫克/千克、或镉含量超过 75 毫克/千克、或铬含量超过 60 毫克/千克、或汞含量超过 60 毫克/千克的室内装饰装修用涂料(含建筑物、木器家具用)
- 18.挥发性有机物含量超过 700 克/升或游离异氰酸酯含量超过 0.7%的室内装饰装修用的溶剂型木器家具涂料
- 19.聚乙烯醇水玻璃内墙涂料(106 内墙涂料)
- 20.多彩内墙涂料(树脂以硝化纤维素为主,溶剂以二甲苯为主的 O/W 型涂料)
- 21.氯乙烯-偏氯乙烯共聚乳液外墙涂料
- 22.焦油型聚氨酯防水涂料
- 23.水性聚氨酯丙烯酸酯防水涂料
- 24.聚乙烯醇及其缩醛类内外墙涂料
- 25.聚酯酸乙烯乳液类(含 EVA 乳液)外墙涂料
- 26.聚氨酯建筑防水接缝材料(焦油型)
- 27.联苯胺和联苯胺型偶氮染料
- 28.软边结构自行车胎
- 29.滴滴涕(根据国家履行国际公约总体计划要求进行淘汰)

30.六氯苯 (根据国家履行国际公约总体计划要求进行淘汰)

31.灭蚊灵 (根据国家履行国际公约总体计划要求进行淘汰)

(二) 铁路

1.C50 型敞车

2.P50 型棚车

3.N60 型平车

4.G50 型轻油罐车

5.东风 1、2、3 型内燃机车

(三) 钢铁

1.工频炉和中频炉等生产的地条钢,工频炉和中频炉生产的钢锭或连铸坯,及其为
为原料生产的钢材产品

2.热轧硅钢片

3.25A 空腹钢窗料

4.I 级螺纹钢筋产品 (2005 年)

(四) 有色金属

1.铜绞杆 (黑杆)

(五) 建材

1.使用非耐碱玻纤或非低碱水泥生产的玻纤增强水泥 (GRC) 空心条板

2.陶土坩埚拉丝玻璃纤维增强塑料(玻璃钢)制品

3.25A 空腹钢窗

4.S-2 型混凝土轨枕

5.一次冲洗用水量 9 升以上的便器

6.角闪石石棉 (即蓝石棉)

7.普通双层玻璃塑料门窗及单腔结构型的塑料门窗

8.采用二次加热复合成型工艺生产的聚乙烯丙纶类复合防水卷材、棉涤玻纤网格(高碱)复合胎、聚氯乙稀防水卷材(S型)

(六) 医药

1.铅锡软管

2.粉针剂包装用安瓿

3.药用天然胶塞(其中注射剂:注射用青霉素(钠盐、钾盐)、基础输液立即淘汰,其余大容量注射剂淘汰期限为:2005年年底)

4.直颈安瓿

(七) 机械

1.T100、T100A 推土机

2.ZP-II、ZP-III 干式喷浆机

3.WP-3 挖掘机

4.0.35 立方米以下的气动抓岩机

5.矿用钢丝绳冲击式钻机

6.6Y-40 石油钻机

7.直径 1.98 米水煤气发生炉

8.CER 膜盒系列

9.热电偶(分度号 LL-2、LB-3、EU-2、EA-2、CK)

10.热电阻(分度号 BA、BA2、G)

11.DDZ-I 型电动单元组合仪表

- 12.GGP-01A 型皮带秤
- 13.BLR-3I 型称重传感器
- 14.WFT-08I 辐射感温器
- 15.WDH-1E、WDH-2E 光电温度计
- 16.BC 系列单波纹管差压计
- 17.LCH-511、YCH-211、LCH-311、YCH-311、LCH-241、YCH-511 型环称式差压计
- 18.EWC-01A 型长图电子电位差计
- 19.PY5 型数字温度计
- 20.XQWA 型条形自动平衡指示仪
- 21.ZL3 型 X-Y 记录仪
- 22.DBU-521、DBU-521C 型液位变送器
- 23.JO2、JO3 系列小型异步电动机
- 24.JDO2、JDO3 系列变频、多速三相异步电动机
- 25.YB 系列隔爆型三相异步电动机 (机座号 63 - 355mm, 电压 660 伏及以下)
- 26.DZ10 系列塑壳断路器
- 27.DW10 系列框架断路器
- 28.CJ8 系列交流接触器
- 29.QC10、QC12、QC8 系列起动器
- 30.JR0、JR9、JR14、JR15、JR16-A、B、C、D 系列热继电器
- 31.电动机驱动旋转直流弧焊机全系列
- 32.GGW 系列中频无心感应熔炼炉

- 33.B 型、BA 型单级单吸悬臂式离心泵系列
- 34.F 型单级单吸耐腐蚀泵系列
- 35.GC 型低压锅炉给水泵
- 36.JD 型长轴深井泵
- 37.KDON-3200/3200 型蓄冷器全低压流程空分设备
- 38.KDON-1500/1500 型蓄冷器(管式)全低压流程空分设备
- 39.KDON-1500/1500 型管板式全低压流程空分设备
- 40.3W-0.9/7(环状阀)空气压缩机
- 41.C620、CA630 普通车床
- 42.X920 键槽铣床
- 43.B665、B665A、B665-1 牛头刨床
- 44.D6165 电火花成型机床
- 45.D6185 电火花成型机床
- 46.D5540 电脉冲机床
- 47.J53-400 双盘摩擦压力机
- 48.J53-630 双盘摩擦压力机
- 49.J53-1000 双盘摩擦压力机
- 50.Q11-1.6×1600 剪板机
- 51.Q51 汽车起重机
- 52.TD62 型固定带式输送机
- 53.J 吨直流架线式井下矿用电机车
- 54.A571 单梁起重机

55.4146 柴油机

56.快速断路器 :DS3-10、DS3-30、DS3-50(1000、3000、5000A)、DS10-10、DS10-20、
DS10-30 (1000、2000、3000A)

57.BX1-135、BX2-500 交流弧焊机

58.AX1-500、AP-1000 直流弧焊电动发电机

59.SX 系列箱式电阻炉

60.单相电度表 :DD1、DD5、DD5-2、DD5-6、DD9、DD10、DD12、DD14、DD15、
DD17、DD20、DD28

61.SL7-30/10 ~ SL7-1600/10、S7-30/10 ~ S7-1600/10 配电变压器

62.刀开关 :HD6、HD3-100、HD3-200、HD3-400、HD3-600、HD3-1000、HD3-1500

63.锅炉给水泵 :DG270-140、DG500-140、DG375-185

64.热动力式疏水阀 :S15H-16、S19-16、S19-16C、S49H-16、S49-16C、S19H-40、
S49H-40、S19H-64、S49H-64

65.0.4-0.7 吨/时立式水管固定炉排锅炉 (双层固定炉排锅炉除外)

66.动力用往复式空气压缩机 :1-10/8、1-10/7 型

67.高压离心通风机 :8-18 系列、9-27 系列

68.X52、X62W 320×150 升降台铣床

69.J31-250 机械压力机

70.TD60、TD72 型固定带式输送机

71.以未安装燃油限制器(简称限油器)的单缸柴油机为动力装置的农用运输车(指
生产与销售)

72.E135 二冲程中速柴油机 (包括 2、4、6 缸三种机型)

73.TY1100 型单缸立式水冷直喷式柴油机

74.165 单缸卧式蒸发水冷、预燃室柴油机

75.非法改装车辆和已到报废期限的车辆

(八) 轻工

1.汞电池 (氧化汞原电池及电池组、锌汞电池)

2.一次性发泡塑料餐具

3.直排式燃气热水器

4.含重铬酸钾火柴

5.螺旋升降式 (铸铁) 水嘴

6.用于凹版印刷的苯胺油墨

7.进水口低于溢流口水面、上导向直落式便器水箱配件

8.铸铁截止阀

(九) 纺织

1.H112、H112A 型毛分条整经机

2.B751 型涤纶成球机

3.1332 系列络筒机

(十) 消防

1.二氟一氯一溴甲烷灭火剂 (简称 1211 灭火剂) (2005 年)

2.三氟一溴甲烷灭火剂 (简称 1301 灭火剂) (2010 年)

3.简易式 1211 灭火器

4.手提式 1211 灭火器 (2005 年)

5.推车式 1211 灭火器 (2005 年)

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6.手提式化学泡沫灭火器

7.手提式酸碱灭火器

(十一) 其他

1.59、69、72、TF-3 型防毒面具

Catalogue of Industry, Product and Technology Key Supported by the State at Present
(Revised in 2000)

In order to push forward strategic adjustments of economic structure, to upgrade industries and to increasing competitiveness, we here promulgate *Catalogue of Industry, Product and Technology Key Supported by the State at Present(Revised in 2000)*.

The principle of determine catalogue of industry, product and technology key supported by the State at present are: (1) There will be great market demand now and in the future and great further for development, with easiness to expand domestic markets; (2) Easy for renewal and renovation of equipment and easy to increase competitiveness with high technology; (3) There exists technology base for research to industrialization in domestic markets and is likely to promote technological development and new aspect of economic growth, (4) In line with strategy of sustainable development and is likely to conserve resources and improving the ecological environment; (5) The supply is relatively backward, while increasing the supply is in favor of the rationalization of the economic structure and the sustained and sound development of the national economy.

In line with the above principles, the states encourages the development of products, technology and part infrastructure and services of 28 division and 526 categories.

This catalogue is the primary basis for the strategic adjustment of the economic structure and improvement for investment structure and the approval of investment projects for the states.

Relevant economic administrative departments shall, in accordance with the catalogue, take corresponding measures to ensure the strategic adjustment of the economic structure.

To the investment projects in this catalogue, the imported self-use equipment in aggregate investment shall be exempt from tariff and import VAT, except products listed in the *Catalogue of Non-Tax-Free Imported Commodities of Domestic-Funded Projects*.

Each region shall, in accordance of local practical situation, analyze the demand and supply condition in the markets home and abroad seriously and work from reality with caution to choose projects that best suits the local situation and avoid repeated construction.

I. Agriculture

1. Technologies for fine breeds of animals and good strains of plant seeds
2. Control of serious diseases and pests
3. Construction of agriculture and domestic animals inheritance gene projects and gene store
4. ill-free seedlings technology
5. Soilness cultivation of vegetables and flowers
6. Seed-breeding and product development of perennial cash crop of fruit, tea and mulberry
7. Breeding, Store, processing and inspection of seed(germchit)
8. Cultivation pattern of good quality, high output and efficiency
9. Development and extension of advanced agricultural technologies

10. Storage, preservation, processing and comprehensive utilization of agricultural products
11. Integrated treatment of median- and low-yield farmland
12. Construction of farm produce bases of commodity food grains, cotton, oils, sugar and other crops
13. Dry farming, water-saving farming and ecological farming
14. Natural rubber
15. Grass
16. Ecological marine product
17. Ammonification grain stalk to feed cows
18. Dairy
19. Factory production of embryo of cattle and sheep
20. Development of agricultural clone technology
21. Development soil fertility foster technology

II Forestry and ecological environment

1. Natural wood project and other natural resource protection project
2. Planting trees and grass project
3. Water and soil conservation technology and projects
4. Excellent quality germchit project
5. Cultivation and storage of fine species of economic forests and good strains of flower seeds
6. Prevention and control of forest disasters
7. Afforestation on extraordinarily difficult lands in ecologically vulnerable regions
8. Ecological demonstration project
9. Projects of fast-growing and high-yield trees
10. Bamboo forest base construction
11. Project to develop famous, special, quality and new varieties forests
12. Shelter forest projects
13. Projects of returning land for farming to forestry and afforestation and recovery of forest vegetation
14. Prevention and control of desertification
15. Pulp paper making in raw materials forest bases
16. Deep processing and serial products of wood, artificial forests, small-diameter wood and residues in forest regions
17. Function improvement of timber
18. Bamboo engineering materials and plant fibre engineering materials
19. Deep processing of forestry product of chemical industry
20. Extractive technique development of tree physiology active material
21. New materials for sand fixing, water conservation and soil improvement
22. Young tree foster project
23. Protection and development of natural economic trees
24. Protection of rare and endangered plant and wild animal species and forest

park construction

25. Construction of gene pool of wild animal and plant
26. Comprehensive control program of ecological environment and minor watershed
27. Mining vegetation restoration project

III. water conservancy

1. Controlling project of major rivers and lakes
2. Trans-valley water diversion projects
3. Water source projects in regions short of water resources
4. Drinking water and water improvement projects for humans and cattle in drought areas
5. Safety construction of flood storage and retention areas
6. Maintenance and construction of sea dykes
7. Projects of dredging practice in rivers, lakes and reservoirs
8. Stabilization works of devastated and dangerous reservoirs and embankment
9. Flood protection project
10. Sea channel regulation project
11. Integrated utilization of water conservancy hubs
12. Development and exploitation of slightly salty water, poor quality water and sea water and desalination of sea water
13. Protection and development of water energy resources
14. Development and manufacturing of water conservancy project land
15. Rehabilitation of irrigation district and support facility construction
16. High-efficiency water transportation, water-saving irrigation and equipment manufacturing
17. High-efficiency friction-enduring low-lift big-flow water pumps
18. Automated systems for automatic measurement and reporting of water situation and flood control
19. Software development of water conservancy project investigation and design
20. Instruments and equipment for hydrological data gathering

IV. Meteorology

1. Automatic weather station system development and equipment manufacturing
2. Equipment for observation and analysis of special weather conditions

V. Coal

1. Geological and geophysical survey of mines
2. High yield and benefit mine(including outdoor) rebuilding
3. Construction of large and medium-sized high efficiency coal dressing factory
4. Prevention and control of gas, coal dust, mine water and mine fire

5. Ecological coal manufacturing for industry and family use
6. Water-coal-slurry technology development
7. Coal gasification and liquefaction
8. Survey, development and exploitation of coal rake gas
9. Development and utilization of low-heat value fuels and associated resources in coal mines
10. Pipeline coal transmission
11. Clean coal technology development

VI. Electricity

1. Hydropower generation
2. Construction of large-scale coal mine generating plant and important pivot generation plant
3. Integrated thermal power generation
4. Electricity generated from solar energy, terrestrial heat, ocean energy, bioenergy and wind
5. Joint gas cycling power generation
6. Clean coal power generation
7. Electricity generated from coal gangue or faulty coal
8. Long-distance ultra-high-pressure power transmission and transformation
9. Rebuilding and construction of urban and rural power grids
10. Relay electricity protection technology development
11. Transformer substation automation technology development
12. Trans-district electricity connection project technology development
13. Electricity market operation technology development

VII. Nuclear Energy

1. One-mega kilowatt pressurized water reactor nuclear power station
2. Low-temperature heat supply nuclear reactor, fast neutron breeder reactor and fusion reactor
3. Perambulation, exploitation and smelting of uranium ore and
4. Manufacturing of high-efficiency nuclear fuel element
5. Fuel-short after-treatment
6. Instruments and apparatuses for nuclear analysis and nuclear survey
7. Technology development of isotope and irradiation
8. Advanced technology development of uranium isotope separation
9. Nuclear waste material monitoring and surveillance equipment manufacture,

VIII. Petroleum and Natural Gas

1. Exploitation, extraction and use of petroleum and natural gas
2. Pipe transportation and pipe network construction of crude oil and petroleum products
3. Pipeline transmission of natural gas
4. Store technology and infrastructure construction of petroleum and natural

gas

5. Integrated exploitation of petroleum, gas and associated resources
6. Technology development for raising extraction ratio of oilfield

IX. Railway

1. High iron network construction
2. Speeding and capacity expansion of existing railway
3. Development and construction of high-speed railway system technology
4. Technology development of 25 ton Axle load freight heavy haul
5. Railway operations safety technology assurance system
6. Heavy-duty fine-quality rails and new-type soft sleepers
7. Marshalling yard automation, loading-and-unloading operation mechanization and goods yard equipment
8. Railway passenger and cargo transport equipment manufacture
9. Railway passenger and cargo transport information system
10. Railway container transportation

X. Highway

1. State highway main lines system construction
2. Development of Intelligent highway transport system technology
3. Development of speed highway passenger and cargo transport system
4. Highway management information system development
5. Development and construction of highway engineering new material
6. Design and manufacture of new highway machinery and equipment
7. Railway container transportation
8. Outsize spanned bridge construction technology development
9. Long and big tunnel construction technology development

XI. Water Transport

1. Coastal main hub ports construction
2. Inland-river trunk navigation channels and wharves
3. Loading and unloading automation of big ports
4. Development of marine electronic data exchange system
5. Development of marine security proof system and equipment manufacture
6. Design and manufacture of new port machinery and equipment
7. Maritime container transportation
8. Multi-modal coordinated transportation of containers
9. Marine express passenger transport
10. Coastal shipboard oil spillage monitor and urgent elimination system development
11. Marine roll-on/roll-off multimodal transport

XII. Air Transport

1. Artery airport rebuilding

2. Development and manufacture of high performance airport safety inspection equipment
3. Aviation special vehicle manufacture
4. Airborne computer management and network system development
5. Manufacture of airborne cargo handling, warehouse equipment, store equipment, container and complementary equipment
6. Air Cargo inspection equipment manufacture
7. Development of airport communications and navigation system
8. Airport fire fighting apparatus equipment manufacture

XIII. Information Industry

1. Synchronous system construction of 2.5 G B/s and above optical fiber
2. Synchronous system construction of 155 MB/s and above digital microwave
3. Satellite communication earth stations construction
4. Supporting communication network construction of network monitor, Signaling System 7, clock synchronization and billing
5. Data communication network construction
6. Intelligent network and other new business network construction
7. ATM network construction of broadband
8. Digital cellular mobile telecommunication network construction
9. IP network construction
10. real-time dispatching of communication link(Cross Connector)
11. Postal financial network construction
12. Postal Integrated Services network construction
13. Mail automatic handling system
14. optical fibre wavelength division multiple transport system equipment manufacture
15. Manufacture of digilock fibre-optic communication system equipment of 2.5 Gb/s or above
16. Digital Cross Connection manufacture
17. New technologies and equipment supporting telecommunications networks
18. Manufacture of satellite communication system(including satellite mobile communication) and satellite communication station
19. Intelligent network equipment manufacture
20. Manufacture of high speed broadband digital program-controlled switches
21. Data communication network system equipment manufacture
22. Key technologies and equipment of stratosphere telecommunications systems
23. Manufacture of digilock fibre-optic communication system equipment of 2.5 Gb/s or above
24. Manufacture of digital mobile communication(GSM, CDMA, DCS1800) cellphone, base station and exchange equipment(State department approval required).
25. Cable-and-wireless-user-access-to-the-network system and equipment

26. Digital cluster telecommunications systems and equipment
27. Manufacture of router, hub, gateway, network card and other network equipment
28. Manufacture of work station and high performance server
29. Large and medium-sized computer manufacture
30. High-performance micro-electronic computers
31. 0.8 micron wire width and below large-scale integrated circuits
32. Manufacture of new type power electronic devices and system
33. New surface stick-on assembly elements and parts
34. Optic-electro components, sensitive elements, parts and sensors
35. Manufacture of electronic exclusive material, electronic staple
36. Software development
37. Computer Aided Design(CAD), Computer Aided Test(CAT), Computer Aided Manufacturing(CAM), Computer Aided Education(CAE)
38. Special-purpose electronic equipment, instruments, tools and moulds
39. High capacity CD, disk driver and component.
40. Development and manufacture of liquid crystal display devices, Plasma Display Panel and other new display.
41. Development and manufacture large screen color TV and key components
42. Manufacture of laser printer and ink-jet printer
43. Manufacture of single-mode fiber and fiber preparatory band
44. Manufacture of digital audio and video frequency broadcasting system equipment
45. Manufacture of DVD cassette mechanism
46. High density digital laser set(DVD) disk manufacture(National specification required)
47. Digital video taping and broadcasting technology development
48. Manufacture of digital TV products(including transmit device, set-top box, digital color TV)
49. Manufacture of ordinary paper fax machine
50. New type security set manufacture
51. Multimedia terminal manufacture
52. Manufacture of high speed radio paging engineering
53. Digital multifunction telephone manufacture
54. New type frequency device manufacture
55. Manufacture of mercury-free alkaline-manganese storage battery, nickel-hydrogen battery, lithium ion battery
56. Manufacture of mobile communication radio-frequency cable
57. Hybrid integrated circuit manufacture
58. 58.6-inch and over monocrystalline silicon chips and polycrystalline silicon
59. Manufacture of ink-jet printer ink
60. Digital camera manufacture
61. Doppler radar technology and equipment
62. Air traffic control system development and manufacture

63. Vehicle electronic device manufacture
64. Vehicle electronic device manufacture

XIV. Iron and Steel

1. High-efficiency mining and transportation
2. High-efficiency ore dressing and integrated exploitation of mineral resources
3. Oxidized pellet production
4. coking coal moisture, formed - coal coking, rammed-coal coking, Coke Dry Quenching and other technology
5. Strong and hot wind oven technology
6. Blast furnace with oxygened coal technology
7. Integrated technology for high-efficiency long-life blast furnace
8. Direct reduction
9. Melting reduction
10. Recycling and use of blast furnace and convertor gas
11. Pretreatment of hot metal
12. molten steel refined outside oven
13. splashing slag in converter technology
14. High efficient continuous casting
15. Continuous casting hot transport technology
16. Near-terminal continuous casting and rolling of thin plate blanks and thin belt blanks
17. Metallurgy combined automatic technology
18. Controlled rolling and controlled cooling system development
19. Plate controlling system development
20. Surface plate zinc (zinc, aluminium), tinning, colorful coat and complex
21. Microalloying steel melting
22. New melting technology for large and medium-sized stainless steel
23. Cold-rolled silicon steel
24. High strength steel plate
25. Hot and cold - rolled stainless steel sheet
26. High railway steel
27. Oil-well pipe and transport pipe
28. Mining of high-alumina bauxite and hard clay ore, and production of chamotte
29. Metallurgy oven and energy saving technique
30. High performance accurate alloy sheet

XV Nonferrous Metals

1. Exploitation of deep and difficult mine beds
2. Integrated exploitation of multi-metal intergrown mines
3. Hard-to-handle gold mine and gangue resource recycling
4. Low-grage, hard-to-handle copper mine use technology
5. Development and integrated utilization of rare earth, rare and scattered

metals

6. Handling gold mine with roast oxidation, bacterial oxidation and hot pressures oxidations.
7. Sulfide minerals pollution-free strengthening smelting technology
8. High-efficiency energy-saving mine washery and electro-chemically controlled flotation
9. Efficiency beneficiation reagent
10. Production and new technology development of alumina
11. 280 KA or above prebaked anode alumina technology
12. Nonferrous metal moisture melting
13. supercritical fluid extract technology development
14. Aluminium and aluminium alloy quick cast - rolling technology and equipment manufacture
15. Amorphous alloys thin sheet manufacture
16. Rare Earth use
17. Nonferrous metal composite materials and new alloy materials
18. High-performance high-precision hard alloy, tin compound, antimony compound and ceramics materials
19. High performance magnetic material manufacture
20. Superfine materials, electronic pulp and its products
21. New brake material manufacture
22. Metro used high performance metal material

XVI. Chemical Industry

1. Large and medium-sized chemical mine construction
2. Large-sized nitrogenous fertilizer production equipment building and energy-conservation and production increase of existing nitrogenous fertilizer enterprise
3. Manufacture of high concentration phosphatic compound fertilizer, potash fertilizer and other special compound fertilizer
4. Development and use of new fertilizer
5. Development and production of farm chemical with great efficiency, low mammalian toxicity, safety
6. Recycling biodegradable plastics
7. Organic or inorganic production transformed with new power saving, ecological technology
8. New fine inorganic chemical products
9. Modern paint production
10. New type of dyes
11. Production of feed additive, food additive, water treatment chemical, oil field chemicals, electronic chemical products, Paper Chemicals, leather chemicals, cementing compound
12. New products of bioprocesses
13. New products of informative chemicals

14. New catalyst with high performance
15. High-yielding production of engineering plastics and general-purpose plastics
16. Production of organosilicone
17. Production of organosilicone
18. Production of new class of thin films
19. Inorganic nanophase materials
20. Manufacture of height class radial ply tire and its complementary materials and key equipment
21. Treatment of the three chemical wastes and comprehensive use of resources
22. Bioactivity animal feeds and fertility production

XVII. Petroleum Chemical Industry

1. Oil refinery and heavy oil deep conversion which suits adjustments of crude oil structure and oil category and quality improvement
2. Large-sized ethylene and its post processing
3. Ethylene renovation and expansion
4. Large-sized synthetic resin and new products, new processes,
5. New products, new processes of large-sized synthetic rubber and rubber elastomer
6. Production of large-sized synthetic fiber monomer and polymer
7. Engineering plastics and new plastic alloys
8. Basic organic chemical material production which suits economics of scale
9. Synthetic fiber and its differentiation technology
10. Ethylene oxychlorination to produce polyvinyl chloride
11. Geosynthetics material production
12. Integrated utilization of gas and chemical by-products of refineries
13. Treatment and integrated utilization of petroleum chemical wastes (waste water, waste gases and waste residues)

XVIII. Construction Materials

1. ton/day and over ripe-material new dry-process cement
2. Production of new type wall material, new type heat-conservation material, new type water-proof material and new type sealing material
3. Waste structural material recycling
4. Development and manufacture of 10,000 ton alkali-free glass fiber drawbench technology
5. Construction of quality plastic complex window and door and production line with more than 10000 ton plastic pipe annually
6. Plate glass deep processing technology
7. Production line with more than 500000 high-grade sanitary facilities or more than 300000 metal accessories
8. Equipment development and manufacture of non-Metallic Mineral superfine,

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- modified deep processing technology
- 9. Development of high technology ceramic technology

XIX. Medicine

1. Production of national first, second and third primary new drugs
2. Export-competitive products production with high added value
3. Development of medical biological engineering new technology
4. Radiopharmaceuticals production
5. Production of anti-AIDS medicine
6. Production of novel drug preparations and accessories
7. Production of scarce medical Midbody
8. Production of new tests
9. New medical wrapper
10. New sanitary materials and dressings
11. Production of family planning medicine and utensil
12. sieving technique for new medicine and sieving model development
13. New Bacteria foster technique development
14. Antibiotics refining and purification technique
15. Automatic control of course of fermentation
16. Large-scale multi-peptide synthesis and purification
17. Large-scale medicinal nucleic acid synthesis and purification
18. High-yielding gene construction fungus
19. Natural medicine and marine medicine
20. Refining, purification and analysis of active ingredient of Chinese medicine
21. Drug production in membrane technology, crystal technology, supercritical extraction technology, technology and chiral separation technology development
22. Pharmaceutical production plants and animals in large-scale development of cell culture technology
23. Enzyme technology development
24. Infusion packaging technology development
25. Medical butyl rubber plug production technology
26. High-quality, high yield, authentic ingredients technology development and change-of wild species of technology development
27. Pieces of Chinese medicine concocted the whole invasion technology development
28. Medical imaging information collection technology
29. New medical equipment manufacturing technology
30. Intervene treatment equipment manufacture
31. Implanted new medical materials production
32. Efficient energy-saving pharmaceutical machinery manufacturing
33. Pharmaceutical wastewater treatment technology development
34. Drug manufacture which fills up domestic blank

XX mechanics

1. Precise molding technology development and equipment manufacturing
2. Manufacture of the high-speed, precision CNC machine tools or numerical control systems with more than 5-axis linkage, AC servo devices, linear motor manufacturers
3. Advanced computer hardware and software technologies and equipment for the development of machinery products
4. Advanced computer hardware and software technologies and equipment for the development of machinery products
5. CNC machine tools key components (high-speed spindle, the knives, power chuck) manufacturing
6. Manufacture of new sensor
7. Ball bearings for cars, ball bearings for railway rolling stocks, precision ball bearings, high-speed ball bearings
8. 8.5M rotor and over mixed current and axle current hydropower generation equipment and its key matching auxiliary engines
9. Big-size constant flow and pumping energy conservation hydropower generating units and its key matching auxiliary engines
10. Supercritical thermal power units manufacturing
11. 600,000-kilowatt and over big-size air-cool power generating units
12. 100,000-kilowatt and over cyclic fluidized bed boiler
13. 36,000 kilowatts and above gas and steam combined cycle equipment manufacturer
14. Manufacture of large-scale wind turbine
15. Nuclear power generating units and its key matching auxiliary engines
16. 500,000-volt and over ultra-high-pressure direct or alternate current transmission and transforming equipment
17. Equipment for heave-current breaking-capacity test and equipment for transformer abrupt short-circuit test
18. Desulphurization technology and devices development
19. New brake material manufacture
20. Large-scale chemical fertilizers, ethylene plant key technology development and equipment manufacture
21. Scattered control systems for major technical equipment
22. On-line automatic test technology and systems development
23. Major precision equipment manufacturing
24. New hydraulic airtight pneumatic elements and parts
25. Smart low-voltage electrical appliances manufacture
26. Shaped fasteners firmware manufacture
27. 20-ton/hour and over resin sand casting equipment
28. Advanced mould design, technology development and equipment manufacturing
29. Large vacuum electron beam welding technology development and equipment manufacturing

30. Controllable atmospheric and vacuum heat treatment technology and equipment
31. New-technology equipment manufacture for testing and measuring instruments for safe production and environmental protection
32. Straw decomposition new technologies and key equipment manufacturing
33. City garbage disposal technology development and equipment manufacturing
34. City garbage disposal technology development and equipment manufacturing
35. FGD denitrification equipment manufacturers
36. Major natural disaster monitoring technology and equipment manufacturing
37. Anti-smoke dust equipment manufacturing
38. Environmental monitoring instruments and testing equipment manufacturing
39. Gangue power generation equipment manufacturing
40. Fly ash storage and transportation, brick manufacture equipment
41. Recycling of waste plastics manufacturing equipment
42. Precise molding technology development and equipment manufacturing
43. Development of industrial robot
44. 4.5-million-ton/year and over trackless mining, loading and transport equipment
45. Complete plant for 20-million-ton and over big-size open strip mines
46. Tunnel boring machine manufacturing
47. MTR mining equipment manufacturers
48. Two meters and above large-scale hot and cold rolling and process control technology development and equipment manufacturing
49. 30,000 cubic meters / at and above air separation equipment manufacturers
50. Mechanical parking equipment manufacturing
51. Natural gas gathering and transportation equipment manufacturing
52. Petrochemical Plant with supporting large turbine compressor manufacturer
53. Key equipment for soft-plate printing
54. Automatic high-speed multi-color printing equipment manufacturer
55. Advanced, applicable agricultural machinery and equipment manufacturing
56. Agriculture, fisheries, livestock, sugar cane products processing equipment manufacturers and comprehensive utilization of resources
57. Eco-agriculture equipment manufacturers
58. Agricultural harvesters, farm machinery and tools (for cotton, paddy, corn, beans and green fodder, etc.)
59. Forestry Machinery Manufacturing Technology Development
60. Refining and vacuum casting technology development and equipment manufacturing
61. New instrumentation components and materials
62. Large-scale construction machinery and equipment manufacturing
63. Advanced internal-combustion engines and their key components and parts
64. Central heating system heat measurement equipment manufacturing

65. City water supply, sewage treatment instrumentation and control equipment manufacturer
66. MTR frequency PSA (VVF) equipment manufacturers
67. Domestic projects of urban rail transportation equipment
68. Oil and gas exploration, drilling equipment manufacturer
69. Dredging equipment manufacturer of high-performance
70. The city green lawn industrialized production technology and equipment manufacturing
71. Tourism rescue systems and equipment manufacturing

XXI. Vehicle

1. Development and manufacture of auto body and the annex
2. New automobile and motorcycle engines
3. The development of key automotive parts
4. Precision forging, ferrous casting and nonferrous casting and rough blanks of important auto components
5. Development of automobile module
6. Automobile new light materials manufacturer
7. Development systems for complete vehicle, complete motorcycle and engines, components and parts
8. Engine control systems and vehicle exhaust control systems such as ternary catalysis conversion devices, etc
9. Testing systems for vehicle and motorcycle type authentication for national testing centres
10. Gas car gas conversion systems, such as the development of key parts and components manufacturing

XXII. Ship

1. High-tech, high-performance, special ships and more than 60,000-ton ship design and manufacture
2. 10,000-ton class and above passenger boat manufacture
3. More than 5,000 cubic meters and liquefied petroleum gas (LPG), liquefied natural gas (LNG) ship manufacturing
4. Manufacturer of boat main engine
5. Marine power plant manufacturers
6. Ship crankshafts, special auxiliary engines and electronic instruments
7. Manufacture of sea drilling vessel and the drilling platform
8. 3,000 or more than (TEU) container and ship manufacturing

XXIII. Aviation and Aerospace

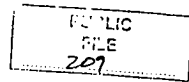
1. The development of civilian aircraft and parts
2. Aero Engine Manufacturing
3. Avionics Integrated Manufacturing System Development
4. Airborne equipment manufacturing system development

- 5 Helicopter body, rotor system and transmission system
- 6 Aerospace new materials, new technology and its application
- 7 Gas turbine manufacturing
- 8 Satellites, carrier rockets and their components and parts
- 9 Satellite applications
- 10 Aviation, space technology applications
- 11 Aircraft ground simulation training system development and manufacturing
- 12 Aircraft ground maintenance and testing equipment manufacturing

XXIV Light Industries and Textiles

- 1 Mould design, processing and manufacture of non-metal products
- 2 pulp, paper and paper products manufacturing which suits economies of scale
- 3 Agricultural plastic water-saving equipment manufacturing
- 4 New high-speed nine-layer and over corrugated paper
- 5 Leather after-treatment processing
- 6 High-tech ceramics, exported high-grade daily porcelain manufacture
- 7 Special sewing machine manufacturer
- 8 Enzyme production
- 9 Synthetic spices and single icon spices
- 10 Fluorine-free refrigeration technology development
- 11 Xanthan gum (food grade) production
- 12 New medical wrapper
- 13 New brake material manufacture
- 14 Digital technology and high-resolution printing plate system development
- 15 High-grade fabric dyeing and printing and high-tech after-treatment processing
- 16 Single-series 400-ton/day and over polyester
- 17 Production of simulation of chemical fiber fabrics
- 18 Textile oils, assistants, dyes and chemicals
- 19 Production of carbon fiber, Kevlar fiber, cellulose fiber and a new multi-function, differentiation and chemical fiber
- 20 Special natural fibre processing
- 21 Industriall special textile manufacturing
- 22 Manufacture of the high-tech light industry, textile machinery and key parts and components
- 23 Production of one-lane capacity of 30,000 tons / year and above and direct spinning polyester staple fiber
- 24 Production of one-lane capacity of 30,000 tons / year and above and direct spinning polyester staple fiber
- 25 Continuous production of viscose filament yarn spinning suits economies of scale

XXV Construction



1. Construction computer-aided design
2. Construction project CAD Construction machinery CAD and CAM
3. Building energy efficiency key technology development
4. Equipment for high-rise buildings and space structures
5. Construction key equipment manufacturing
6. High-performance exterior protection structural materials and components for residential buildings XXVII.
7. New building structure system development
8. Building isolation damping materials manufacture
9. Shield underground engineering and construction technology and equipment manufacturing
10. Municipal facilities to manufacture composite pipeline
11. Wall noise absorption materials and technology development

XXVI Urban Infrastructure and Real Estate

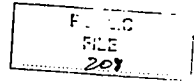
1. City subway, light rail (the proportion of China-made equipment and more than 70 percent) and public transport construction
2. City road construction
3. Urban traffic control system and equipment
4. Urban and township water supply source, running water, water drainage and sewage treatment
5. Urban garbage and other solid waste harmless, resources, reduction of processing and comprehensive utilization
6. Town gas project
7. Urban central heating projects
8. Energy-saving low-pollution heating equipment
9. Urban landscape and ecological community building
10. Three-dimensional city carpark building
11. Economic construction of affordable housing
12. City vehicle gas improvement project

XXVII. Integrated Resources Utilization and Environmental Protection

1. Ecological and environmental restoration projects
2. Biodiversity protection technology and engineering
3. Forest Resources Development and Utilization
4. Solid wastes integrated utilization
5. Ocean development and ocean environmental protection XXIX.
6. The development of alternatives to ozone-depleting
7. Radioactive waste treatment and disposal
8. Sound recycling of plastic sheeting and decomposition technology development

XXVIII. Services

1. Modern distribution centers, processing center, agent business support



- facility construction and chain operations
2. Modernized warehousing and transport facilities for essential commodities such as foodgrains, cotton, edible oils, chemical fertilizers and petroleum
 3. Integrated management and distribution facilities for trade, industry and agriculture and production, processing and marketing of farm produce
 4. Idle equipment swap market
 5. Socialized services systems for agriculture
 6. Communications and infrastructure construction for tourism
 7. Major tourism and holiday projects and special-purpose tourism projects
 8. Big integrated development projects of tourism resources
 9. Tourist Information Service System development
 10. Credit card and network services
 11. Rental services
 12. Arts and culture, Radio, Film and Television, the mass construction of sports facilities
 13. Cultural relics protection
 14. Colleges and universities, vocational and technical education and special education
 15. Long-distance Education System
 16. The building of information networks
 17. Urban community service centres and service network buildings
 18. Nursing homes, aging apartment, the elderly care homes and other service facilities
 19. Disability Services infrastructure construction
 20. Basic medical services and facilities construction
 21. Prevention and health care facilities construction
 22. Regional level blood center building
 23. National engineering research centres, key national laboratories, new high-technology creation centres, new products development and design centres and scientific research pilot plants
 24. Scientific and technological services for technology extension, scientific and technological exchanges, meteorology, environmental protection, surveying and mapping, earthquake, oceanography, patents and technical supervision, etc.
 25. Consultancy in economy, science and technology, engineering, management, accounting and auditing, labour and employment and law
 26. Making of new high-tech advertisements, economic and scientific and technological exhibitions, science Popularization
 27. Precision instruments, equipment maintenance and repair and services
 28. Scientific instruments, laboratory animals, chemical reagents, information and other research literature supporting conditions to build a shared services

当前国家重点鼓励发展的产品和技 目
(2000年修)

推 的 略性 整,促 升,提高 争力,特 布《当前国家重点鼓励发展的产品和技 目 (2000年修)》。

定当前国家重点鼓励发展的产品和技 的原 是:①当前和今后一个 期有 大的市 需求,展前景广,有利于 拓国内市 ;②有 高的技 含量,有利于促 企 更新和 技 ,提高 争力;③国内存在从研究 到 化的技 基,有利于技 新,形成新的 增 点;④符合可持 展 略,有利于 源和改善生 境;⑤供 能力相 滞后,提高其供 能力,有利于促 的合理化,保持国民 持 快速健康 展。

本 上述原 ,当前国家重点鼓励28个 域,共526 品、技 及部分基 施和 服 的 展。

本 目 是国家引 略性 整,改善投 以及 批投 目的主要依据之 。

有 管理部 ,要依据本 目 ,采取相 的措施,保 略性 整的 利 行。

符合本 目的国内投 目,在投 内 口的自用 ,除《国内投 目不予 免税的 口商品目 (2000年修)》所列商品外,免征 税和 口 增 税。

各地区要根据本地区的 情况,真分析国内外市 需求和供 条件的 化,从 出 ,量力而行, 目 内有可能形成本地比 的 域 展,避免盲目重 建 。

一、

1. 植物 良品 繁育
2. 重大病虫害防治
3. 作物、家畜 基因工程及基因 建
4. (苗)脱毒技
5. 蔬菜、花卉无土栽培
6. 果、茶、桑等多年生 作物良 繁育及 品
7. 作物 子(苗)繁育、 蔬、加工、
8. 、高 、高效模式化栽培及 殖
9. 先 技 及推广
10. 品 蔬、保 、加工及 合利用
11. 中低 田 合治理
12. 商品粮、棉、油、糖、肉、毛等 品基地建
13. 旱作 、 水 及生 建
14. 天然橡 植
15. 草
16. 水 品生 殖
17. 化 牛
- 18.
19. 牛羊胚胎工厂化生
20. 克隆技
21. 土壤肥力培育技

二、林·及生··境

- 1 天然林等自然·源保·工程
- 2 植··草工程
- 3 水土保持技·及工程
- 4···苗工程
- 5··林··、花卉、中·材良·繁育及·碳
- 6 森林·害防治
- 7 生··境脆弱地区特殊困·立地造林技·
- 8 生·示范工程
- 9 速生·林工程
- 10 竹林基地建·
- 11 名特·新··林建·
- 12 防·林工程
- 13 退耕·林及恢·森林·源工程
- 14 荒漠化防治
- 15 附·原料林基地的木·造·
- 16 人工林、小径木材、竹材和林区剩余物的深度加工及系列·品·
- 17 木材功能性改良
- 18 竹·工程材料及植··工程材料生·
- 19 林·化学工··品的深度加工
- 20·木生理活性物·提取技·
- 21 固沙、保水、改土新材料生·
- 22 中幼林·育工程
- 23 天然·林··保·及·
- 24 珍稀·危植物、野生·物保·及森林公·建·
- 25 野生·植物基因·建·
- 26 生··境及小流域·合治理工程
- 27 采·植被恢·工程

三、水利

- 1 大江、大河、大湖治理及干支流控制性工程
- 2 跨流域·水工程
- 3 水·源短缺地区水源工程
- 4 干旱地区人畜·水及改水工程
- 5 蓄滞洪区安全建·
- 6 海堤防··及建·
- 7 江河湖·清淤疏浚工程
- 8 病·水和堤防除·加固工程
- 9 城市防洪工程
- 10 出海口·整治工程
- 11·合利用水利枢·工程
- 12 微咸水、劣·水、海水的·利用及海水淡化工程
- 13 水能·源保·及·
- 14 水利工程用土工合成材料·制造

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- 15 大中型灌区改造及配套· 施建·
- 16 高效· 配水·、· 水灌· 技 及 · 制造
- 17 高效耐磨及低· 程大流量水· 制造
- 18 水情自 · · 及防洪· 度自· 化系· ·
- 19 水利工程勘· · · (CAD)系列· 件 ·
- 20 水文数据采集· 器及· · 制造

四、气象

- 1 自 气象站系· 技 · 及 · 制造
- 2 特· 气象· · 及分析· · 制造

五、煤炭

1. 煤田地· 及地球物理勘探
2. 年 120 万 及以上高·、· 高效· 井 (含露天) 改· 建
3. 大中型高效· 煤矿建·
4. 瓦斯· 煤·、· 井水· 及井下火· 防治
5. 工· 及生活用· 保型煤制造
6. 水煤· 技 ·
7. 煤炭气化·、· 液化
8. 煤· 气勘探及 · 利用
9. 低· · 燃料及煤· 伴生· 源 · 利用
10. 管道· 煤
11. · · 燃煤技 ·

六、力

1. 水力·
2. 大型煤· 坑口 站及重要枢· 站建·
3. ·
4. 太· 能· 地· 能· 海洋能· 生物· 能及· 力·
5. 燃气 合循· ·
6. · · 煤·
7. 利用煤· 石或劣· 煤·
8. · 距 超高· ·
9. 城 网改造及建·
10. · 保· 技 ·
11. 站自 化技 ·
12. 跨区 网互 工程技 ·
13. 网商· 化 · 技 ·

七、核能

1. 百万千瓦· · 水堆核 站建·
2. 低温核供· 堆· 快中子增殖堆· 聚 堆· 先· 研究堆
3. · · 地· 勘 和先· 的 · 采冶
4. 高性能核燃料元件制造

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- 5. 乏燃料后处理
- 6. 核分析、核探、器、表制造
- 7. 同位素及、照、用技
- 8. 先、的、同位素分、技
- 9. 核、料、染、. 制造

八、石油天然气

- 1. 石油、天然气勘探、采及利用
- 2. 原油及成品油管道、送及管网建
- 3. 天然气管道、送
- 4. 石油、天然气、技、及、施建
- 5. 油气伴生、源、合利用
- 6. 油田提高采收率技

九、路

- 1. 路、干、网建
- 2. 既有、路提速及、能
- 3. 高速、路、系、技、及建
- 4. 25、重、重、技
- 5. 路、行、安、全、技、保、障、系
- 6. 重、型、. 及新、型、枕、制、造
- 7. 站、自、化、装、卸、作、机、械、化、及、. 制、造
- 8. 路、客、装、制、造
- 9. 路、客、信、息、系
- 10. 路、集、装、箱

十、公路

- 1. 国、道、主、干、系、建
- 2. 智、能、公、路、系、技
- 3. 公、路、快、速、客、系
- 4. 公、路、管、理、信、息、系
- 5. 公、路、工、程、新、材、料、及、生
- 6. 公、路、新、型、机、械、. 制、造
- 7. 公、路、集、装、箱
- 8. 特、大、跨、径、梁、修、筑、技
- 9. 大、隧、道、修、筑、技

十一、水

- 1. 沿、海、主、枢、港、口、建
- 2. 内、河、干、航、道、及、建
- 3. 大、型、港、口、装、卸、自、化、工、程
- 4. 海、子、数、据、交、系
- 5. 水、安、全、保、障、系、及、制、造
- 6. 港、口、新、型、机、械、. 与、制、造

- 7.水上集装箱
- 8.集装箱多式
- 9.水上高速客
- 10.沿海船舶溢油·及·急消除系·
- 11.水上·装多式

十二、航空

- 1.干·机·改造
- 2.高性能机·安·····制造
- 3.航空特·····制造
- 4.航空·计算机管理及其网·系···
- 5.航空·物装卸、·····、·····、·集装器及其配套·····制造
- 6.航空·物·····制造
- 7.机·通·航系···
- 8.机·高性能消防·····制造

十三、信息

- 1.2.5GB/s及以上光同·····系·····建·
- 2.155Mb/s及以上数字微波同·····系·····建·
- 3.·星通信地球站建·
- 4.网管·控·七号信令、·····同·····等通信支·网建·
- 5.数据通信网建·
- 6.智能网等新·网建·
- 7.·····移模式网·建·
- 8.数字蜂·移·通信网建·
- 9.IP·网·建·
- 10.通信·路·····度系·(交叉·接)建·
- 11.·政金融网建·
- 12.·政·合·网建·
- 13.·件·理自·化工程
- 14.光·波分·用·····系·····制造
- 15.2.5Gb/s及以上数字同·系列光·通信系·····制造
- 16.数字交叉·接·····制造
- 17.支·通·网的新技·····制造
- 18.·星通信系·(含·星移·通信)及地球站·····制造
- 19.智能网·····制造
- 20.高速···数字程控交·机制造
- 21.数据通信用网·系·····制造
- 22.同温·通信系·····技·及·····制造
- 23.155Mb/s及以上数字同·系列微波通信系·····制造
- 24.数字移·通信(GSM、CDMA、DCS1800等)手机、基站及交·····制造(·····国家·委批准)
- 25.有·及无·用·接入网系·····制造
- 26.数字集群通信系·····制造

- 27. 路由器、集·器、网·、网·等网· · · · 制造
 - 28. 工作站、高性能服·器制造
 - 29. 大中型子·算机制造
 - 30. 高性能微型子·算机制造
 - 31. · · 1.2 微米以下大·模集成·路· · 制造
 - 32. 新型力·子器件及系·制造
 - 33. 新型表面·装元器件制造
 - 34. 光·器件、敏感元器件及·感器制造
 - 35. 子·用材料、子·功能陶瓷材料制造
 - 36. 件· · 生
 - 系· · 生
 - 37. 算机·助· · (CAD)、·助· · (CAI)、·助制造 (CAM)、·助工程 (CAE)
 - 38. 子·用· · · · 器、工模具制造
 - 39. 大容量光·磁· · 器及其部件制造
 - 40. 液晶·示器件、等·子体 (PDP) ·示器件等新型·示器件· · 制造
 - 41. 大屏幕彩色投影· · 及其· · 器件· · 制造
 - 42. 激光打印机、·墨打印机制造
 - 43. 模光·及光· · 制·制造
 - 44. 数字音· · 广播系· · · 制造
 - 45. DVD 系列数字激光· · 品机芯、光· · 用芯片制造
 - 46. 高密度数字激光· · 播放机(DVD) ·片制造(· · 国家定点)
 - 47. 数字·放·像·技· ·
 - 48. 数字· · 品(包括· · · · ·、机· · 盒、数字彩色· · 机)制造
 - 49. 普通· · 真机制造
 - 50. 新型保密机制造
 - 51. 多媒体· · 端制造
 - 52. 高速无· · 呼系· · · · 制造
 - 53. 数字多功能· · 机制造
 - 54. 新型· · 率器件制造
 - 55. 无· · 二次· · 池、· · 子· · 池、太· · 能· · 池制造
 - 56. 移· · 通信用射· · 制造
 - 57. 混合集成· · 路制造
 - 58. 6 英寸及以上· · 晶硅、多晶硅及晶片制造
 - 59. · · 墨打印机用· · 水· · 生
 - 60. 数字照相机制造
 - 61. 多· · 普勒· · 露· · 技· · 及· · · · 制造
 - 62. 空中交通管· · 制系· · · · 与制造
 - 63. 汽· · 子· · 品制造
 - 64. 医· · 子· · 品制造
- 十四、 · ·
- 1. 高· · 效· · 采· · 及· ·
 - 2. 高· · 效· · · · 及· · · · 源· · 合· · 利· · 用
 - 3. · · 化· · 球· · 生

4. 焦煤·湿·配型煤·焦·固·焦·干法熄焦技
5. 高·温·炉·寿技
6. 高炉·高·煤技
7. 高炉·高·寿·合技
8. 直接·原
9. 熔融·原
10. 高炉·炉煤气回收及·合利用
11. 水·理
12. 水炉·外精
13. 炉·渣·炉技
14. 高效·技
15. 装·送技
16. 薄板·薄·等·近·型·
17. 冶金·合自·化技
18. 控制·制及控制冷却系·
19. 板型控制系·
20. 表面· (·、·、·)· 彩色·及·合
21. 微合金·冶·
22. 大·中·型· 冶·新工·
23. 冷·硅·片生
24. 高·度·机·械·用·生
25. . . . 冷·不·板生
26. 高·速·路·用·生
27. 石油·油·并·管·及·油·气·管·生
28. 高·土·硬·粘·土·采·及·熟·料·生
29. 冶金·炉·及·能·技
30. 高·性·能·精·密·合·金·板·生

十五、有色金属

1. 深·部·及·采·床·采
 2. 多·金·属·共·生·合·利·用
 3. . . . 理·金·含·金·尾·源·合·回·收
 4. 低·品·位·理·利·用·技
 5. 稀·有·稀·散·金·属·及·合·利·用
 6. 采·用·焙·新·工· 化·化·提·金·工·和· 化·化·提·金·工· 利·用
- 理·金·石
7. 金·属·硫·化·无·染·化·熔·技
 8. 高·效·能·和·化·学·控·制·浮·
 9. 高·效·
 10. 化·生·及·新·工·
 11. 280KA·以·上·熔·槽·解·技
 12. 有·色·金·属·湿·法·冶·
 13. 超·界·萃·取·技
 14. 及·合·金·快·速·技·与·制·造

15. 非晶合金薄· 制造
16. 稀土· 用
17. 有色金属· 合材料、新型合金材料制造
18. 高性能、高精度硬· 合金、· 化合物、· 化合物及陶瓷材料制造
19. 高性能磁性材料制造
20. 超· 粉体材料、· 子· 料及其制品制造
21. 新型制· 材料制造
22. 地· 用高性能金属材料制造

十六、化工

1. 大中型化学· 山建·
2. 大型· 肥生· 装置新建及· 有· 肥企· 的· 能· 增· 改造
3. 高· 度· 肥、· 肥及各· 用· 混肥料生
4. 各· 新型化肥的· 利用
5. 高效、低毒、安全新品· · 的· 和生
6. 易回收、可降解· 膜生
7. 采用新型· 能、· 保技· 新建和改造· 有无机化工生
8. 新型精· 无机化工· 品生
9. 新型· 料生
10. 染料新品· 生
11. · 料添加· 、食品添加· 、水· 理化学品、油田化学品、· 子化学品、造· 化学品、皮革化学品、· 粘· 生
12. 新型生物化工· 品生
13. 新型信息化学品生
14. 新型高效催化· 生
15. 工程塑料及通用塑料的高性能化生
16. 有机硅· 品生
17. 有机· 品生
18. 新型膜材料及制品生
19. 无机· 米材料生
20. 高等· 子午· · 胎及配套· 用材料和· 用· · · 制造
21. 化工生· “三· ”治理和· 源· 合利用
22. 生物活性· 料及肥料生

十七、石化

1. · 原油· · 、油品品· · · · 整和提高油品· 量的· 油改造以及重油深度加工
2. 大型乙· 及后加工
3. 乙· 改· 建
4. 大型合成· 脂及合成· 脂新工· 、新· 品制造
5. 大型合成橡· 和橡塑性· 性体先· 工· 、新· 品制造
6. 大型合成· · 体及聚合物制造
7. 工程塑料及新型塑料合金生
8. 符合· · · 模的基本有机化工原料生
9. 提高合成· · 差· 化率技· 及差· 化合成· · 新品· 制造

- 10.乙· · · 化法制聚· 乙·
- 11.土工合成材料原料生
- 12.厂气、化工副 品的· 合利用
- 13.“三 ” 治理及· 合利用

十八、建材

- 1.日 4000 及以上熟料新型干法水泥生
- 2.新型· 体材料、新型保温材料、新型防水材料及新型建筑密封材料生
- 3.利 建材生
- 4.一·万 及以上无· 玻璃· · 池· 拉· 技· 装· 的· · 及制造
- 5.· 塑料 合· 窗及年 万 以上塑料管材生 · 建·
- 6.平板玻璃深加工技
- 7.50 万件以上高档· 生· 具及 30 万件以上五金配件生 · 建·
- 8.非金属· 超· 、改性深加工技 装· · 及制造
- 9.高技 陶瓷技

十九、医·

- 1.国家一、二、三· 新· 生
- 2.高附加· 的出口· 品生
- 3.· 用生物工程新技
- 4.放射性· 品生
- 5.· 滋病治· · 物生
- 6.新型· 物制· 及· 料生
- 7.医· · 缺的中· 体生
- 8.新型· 断· · 生
- 9.新型· 用包装材料生
- 10.新型· 生材料和敷料生
- 11.· 生育· 物及器具新 品生
- 12.新· · 技 与· · 模型
- 13.新菌· 培育技
- 14.抗生素提· 和· 化技
- 15.· 酵· 程自 控制
- 16.大· 模· 用多· 合成· · 化
- 17.大· 模· 用核酸合成· · 化
- 18.高 基因工程菌生
- 19.天然· · 物、海洋· · 物生
- 20.中· 有效成 的提· · 化及分析技
- 21.· 物生 中的膜技 · · 晶技 · 超 界萃取技 · 手性技 及拆分技
- 22.· 品生 中大· 模 植物· 胞培 技
- 23. 技
- 24.· 液· 包装技
- 25.· 用丁基 塞生 技
- 26.· · · · 地道· 材技 · 及野生 家· 技
- 27.中· · 片全浸· 炮制工· 技

28. 医学影像信息采集技
29. 新型医 器械及制造技
30. 介入治 用装 及器械制造
31. 植入、 入人体的新型医用材料生
32. 高效 能制 机械制造
33. 医 生 水 理技
34. 填 国内空白的 物制造

二十、机械

1. 精密成型技 及 制造
2. 五 以上 的高速、精密数控机床, 数控系 及交流伺服装置、直 机制造
3. 机械 品 用先 算机、硬件技 及 制造
4. 机械 品 用先 技 及 制造
5. 数控机床 零部件(高速主、刀、力)制造
6. 新型 感器制造
7. 承、路机 承、精密 承、高速 承制造
8. 直径 8.5 米及以上混流、流式水 及其 配套 机制造
9. 大型 流及抽水蓄能水 机 及其 配套 机制造
10. 超 界火 机 制造
11. 60 万千瓦及以上大型空冷机 制造
12. 10 万千瓦及以上循 流化床 炉制造
13. 3.6 万千瓦及以上燃气、蒸汽 合循 制造
14. 大型 力 机 制造
15. 核 机 及 配套 机制造
16. 50 万伏及以上超高 交直流 制造
17. 大 流断流容量 及 器突 短路 制造
18. 脱硫技 及装置
19. 新型 材料制造
20. 大型化肥、乙 装置 制造技 及 制造
21. 重大技 装 的分散型控制系
22. 在 自 技 及系
23. 大型精密 器制造
24. 新型液 、密封、气 元器件制造
25. 智能式低 器制造
26. 高 度 型 固件制造
27. 20 及以上 脂砂 造 制造
28. 先 模具 制造技 及 制造
29. 大型真空 子束 技 及 制造
30. 可控气氛及真空 理技 及 制造
31. 安全生 及 保 器新技 制造
32. 杆分解利用新技 及 制造
33. 城市 理技 及 制造
34. 大型 水 理技 及 制造
35. 烟气脱硫脱硝 制造

36. 重大自然·害··技·及··制造
37. 消烟除·成套··制造
38. 境···器及···器制造
39. 煤·石··成套··制造
40. 粉煤灰··、制··成套··制造
41. 旧塑料回收利用···制造
42. 海水淡化技··及···制造
43. 工·机器人··制造
44. 500万·/年及以上井下无·采·、装、···制造
45. 2000万··及以上大型露天·成套··制造
46. 隧道掘··机制造
47. 地·····制造
48. 2米及以上大型冷····及··程控制技···及···制造
49. 3万立方米··及以上空分···制造
50. 机械式立体···制造
51. 天然气集····制造
52. 石油化工装置配套用大型透平···机制造
53. 柔性版印刷····制造
54. 全自··高速多色印刷···制造
55. 先··、用的··机械···制造
56. ··、··、畜··糖蔗··品深加工及··源··合利用···制造
57. 生·····制造
58. ··(棉花、水稻、玉米、豆··、青··料等)收··机械及··机具制造
59. 林··机械···制造技···
60. 真空精··与··造技···及···制造
61. 新型·····元件及材料制造
62. 大型工程施工机械···制造
63. 先···内燃机及·····零部件制造
64. 集中供···量·····系·····制造
65. 城市供水、···水···理···器···表及集中控制····制造
66. 地·····(VVVF)·····制造
67. 城市···道交通·····国···化···目
68. 石油天然气勘探、···采·····制造
69. 高性能清淤·····制造
70. 城市···化型草皮工·····化生···技···及····制造
71. 旅游···系···和·····制造

二十一、汽·

1. 汽···身和···身附件·····及制造
2. 汽·····摩托·····新型·····机制造
3. 汽·····················制造
4. 汽·····重要部件的精密·····、黑色·····造、有色·····造毛·····制造
5. 汽·····················制造
6. 汽·····················型化新材料制造

7. 汽·、摩托·、整·及·机·、零部件研制系·
8. 机管理系·、三元催化·装置等汽·尾气排放控制系·制造
9. 国家·中心用于汽·、摩托·型式·系·
10. 燃气汽·燃气·系·等·零部件·制造

二十二、船舶

1. 高技·、高性能、特·船舶及6万·以上大型船舶·及制造
2. 万·及以上客·船、客箱船制造
3. 5000立方米及以上液化石油气(LPG)、液化天然气(LNG)船制造
4. 船舶主机制造
5. 船用·站制造
6. 船用曲·、特·机·子·表制造
7. 海上·井船·采平台制造
8. 3000·准箱(TEU)及以上集装箱船舶制造

二十三、航空航天

1. 民用·机及零部件·制造
2. 航空·机·制造
3. 航空·子·合系·制造
4. 机·系·制造
5. 直升机·体·旋翼系·系·制造
6. 航空航天新型材料、新工·及·用
7. 燃气·机制造
8. 星·火·火箭及零部件制造
9. 星·用
10. 航空·航天技·用
11. 航空器地面模·系·制造
12. 航空器地面·修·系·制造

二十四、工·

1. 非金属制品模具·、加工·制造
2. 符合·模·准的·和·制品生
3. 用塑料·水器材制造
4. 新型高速九·以上瓦楞·生
5. 皮革后整理加工
6. 高技·陶瓷·高档出口日用瓷制造
7. 特·工·机制造
8. 制·生
9. 合成香料、香料生
10. 无·制冷技·
11. 黄原·(食品·)生
12. 新型包装材料生
13. 新型·合材料制造
14. 数字印刷技·及高清晰度制版系·

15. 高档·物印染和高技·后整理加工
16. 系列日·400·及以上聚·生
17. 高·真化·面料生
18. ··用油·、助·、染化料生
19. ··、芳··、新型··素··以及多功能、差·化化学··生
20. 特·天然··加工
21. ·用特···品制造
22. 高技·的·工··机械及·技·和零部件制造
23. ·能力3万·/年及以上直接··短··生
24. ·能力1万·/年及以上直接·····生
25. 符合···模的···粘···生

二十五、建筑

1. 建筑工程·算机·助··
2. 建筑机械·算机·助··及制造
3. 建筑·能·技··
4. 高·建筑与空·····制造
5. 建筑施工·····制造
6. 住宅高性能外·····材料与部件制造
7. 新型建筑··系··
8. 建筑隔震··震材料制造
9. 地下工程盾·施工技·与装·制造
10. 市政·施用·合管道制造
11. 体吸收噪声技·与材料··

二十六、城市基··施及房地

1. 城市地·····(··国·化比例70%及以上)及公共交通建·
2. 城市道路建·
3. 城市交通管制系·及··制造
4. 城·供水水源、自来水、排水及·水·理工程
5. 城··及其他固体·弃物无害化、·源化、·量化·理和·合利用
6. 城·燃气工程
7. 城·集中供·工程
8. ·能·低·染取暖·制造
9. 城··林·化及生·小区建·
10. 城市立体停··建·
11. ···用住房建·
12. 城市汽·燃气改造工程

二十七、·境保·和·源·合利用

1. 生·及·境整治工程
2. 生物多·性保·技·与工程
3. 林区·源·合··与利用
4. 弃物·合利用

- 5 海洋 · 及海洋 · 境保 ·
- 6 消耗 · 替代物 ·
- 7 放射性 · 物 · 理 · 量
- 8 膜回收及无害分解技 ·

二十八、服 ·

- 1 · 代化配送中心、加工中心、代理 · 配套 · 施建 · 及 · · · ·
- 2 粮食、棉花、食糖、食用油、化肥、石油等重要商品的 · 代化 · · · 施建 ·
- 3 · 品 · 工 · 、 加 · 一体化 · 及流通 · 施建 ·
- 4 · 置 · · · · 市
- 5 · 社会化服 · 体系建 ·
- 6 旅游交通等基 · 施建 ·
- 7 重大旅游度假 · 目和 · 旅游 · 目建 ·
- 8 大型旅游 · 源 · 合 · · 目建 ·
- 9 旅游信息服 · 系 · ·
- 10 信用 · 及其网 · 服
- 11 租 · 服
- 12 文化 · 、 广播影 · 、 大 · 体育 · 施建 ·
- 13 文物保 ·
- 14 高等学校 · · · 技 · 教育及特殊教育
- 15 · 程教育系 · 建 ·
- 16 信息网 · 建 ·
- 17 城市社区服 · 中心及服 · 网 · 建 ·
- 18 · 老院、老 · 公寓、老人 · 理院等老年服 · 施建 ·
- 19 残疾人服 · 施建 ·
- 20 基本医 · 服 · 施建 ·
- 21 · 防保健服 · 施建 ·
- 22 地 · 以上中心血站建 ·
- 23 国家工程 (技) 中心、国家重点 · 室、高新技 · · 服 · 中心、新 · 品 · · 中心、科研中 · 基地、 · 基地建 ·
- 24 技 · 推广、科技交流、技 · 咨 · 、气象 · 保 · · · · 地震、海洋 · 利 · 技 · 督等科技服
- 25 · · 、科技、工程、管理、会 · · · · 就 · 、法律 · 保咨 ·
- 26 高新技 · 广告制作 · · · 和科技展 · 、科学普及
- 27 精密 · 器 · · · · 修及服
- 28 科学 · 器 · · 物 · 化学 · · · 文献信息等科研支 · 条件共建共享服

Notice of the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation on Tax Policy Issues concerning Further Implementing the Western China Development Strategy

(No. 58 [2011] of the Ministry of Finance)

The public finance departments (bureaus), state taxation bureaus and local taxation bureaus of all provinces, autonomous regions, municipalities directly under the Central Government and cities under separate state planning; the Public Finance Bureau of Xinjiang Production and Construction Corps; Guangdong Branch of the General Administration of Customs and all customs directly under the General Administration of Customs:

To carry out the spirit of the CPC Central Committee and the State Council on further implementing the western China development strategy and further support the development of western China, we hereby notify you of the related tax policy issues as follows:

I. Equipment imported within the total amount of investment under a project in an encouraged industry for Chinese-funded enterprises, a project in an encouraged industry for foreign-funded enterprises or a project in a priority industry in western China for such an enterprise's own use shall be exempted from customs duty within the extent as permitted by related policies.

II. From January 1, 2011 to December 31, 2020, the enterprise income tax on an enterprise in an encouraged industry established in western China shall be paid at the reduced rate of 15%.

The aforesaid "enterprise in an encouraged industry" refers to an enterprise whose main business falls within the scope of industry projects set out in the Catalogue of Encouraged Industries in Western China and whose revenue from its main business accounts for 70% or more of its gross income. The Catalogue of Encouraged Industries in Western China will be issued separately.

III. A transport, electric power, water conservancy, postal, radio or television enterprise which was newly established in western China before December 31, 2010 and may enjoy the preferential enterprise income tax policy of "2-year exemption and 3-year half payment" according to paragraph 3, Article 2 of the Notice of the Ministry of Finance, the State Administration of Taxation and the General Administration of Customs on Preferential Tax Policy Issues concerning the Development of Western China (No. 202, [2001] of the Ministry of Finance) may continue to enjoy this enterprise income tax preferential policy of "2-year exemption and 3-year half payment" until the expiration of the period of enjoyment.

IV. The "western China" as mentioned in this Notice includes Chongqing, Sichuan Province, Guizhou Province, Yunnan Province, Tibet Autonomous Region, Shaanxi Province, Gansu Province, Ningxia Hui Autonomous Region, Qinghai Province, Xinjiang Uygur Autonomous Region, Xinjiang Production and Construction Corps, Inner Mongolia Autonomous Region and Guangxi Zhuang Autonomous Region. Xiangxi Tujia and Miao Autonomous Prefecture of Hunan Province, Enshi Tujia and Miao Autonomous Prefecture of Hubei Province and Yanbian Korean Autonomous Prefecture may execute related tax policies by referring to those for western China.

V. This Notice shall come into force on January 1, 2011. The Notice of the Ministry of Finance, the State Administration of Taxation and the General Administration of Customs on Preferential Tax

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Policy Issues concerning the Development of Western China (No. 202, [2001] of the Ministry of Finance), the Notice of the State Administration of Taxation on the Specific Opinions on Implementing Tax Policies concerning the Development of Western China (No. 47 [2002] of the State Administration of Taxation), the Notice of the Ministry of Finance and the State Administration of Taxation on Changes to the Catalogue of Application of Preferential Tax Policies for the Development of Western China (No. 165 [2006] of the Ministry of Finance), and the Notice of the Ministry of Finance and the State Administration of Taxation on Including Tourist Attraction and Zone Business Operations in Western China in the Scope of Preferential Tax Policies for the Development of Western China (No. 65 [2007] of the Ministry of Finance) shall not be implemented any more from January 1, 2011.

Ministry of Finance

General Administration of Customs

State Administration of Taxation

July 27, 2011

关于深入实施西部大开发战略有关税收政策问题的通知

财税〔2011〕58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，海关总署广东分署、各直属海关：

为贯彻落实党中央、国务院关于深入实施西部大开发战略的精神，进一步支持西部大开发，现将有关税收政策问题通知如下：

一、对西部地区内资鼓励类产业、外商投资鼓励类产业及优势产业的项目在投资总额内进口的自用设备，在政策规定范围内免征关税。

二、自2011年1月1日至2020年12月31日，对设在西部地区的鼓励类产业企业减按15%的税率征收企业所得税。

上述鼓励类产业企业是指以《西部地区鼓励类产业目录》中规定的产业项目为主营业务，且其主营业务收入占企业收入总额70%以上的企业。《西部地区鼓励类产业目录》另行发布。

三、对西部地区2010年12月31日前新办的、根据《财政部国家税务总局海关总署关于西部大开发税收优惠政策问题的通知》（财税〔2001〕202号）第二条第三款规定可以享受企业所得税“两免三减半”优惠的交通、电力、水利、邮政、广播电视企业，其享受的企业所得税“两免三减半”优惠可以继续享受到期满为止。

四、本通知所称西部地区包括重庆市、四川省、贵州省、云南省、西藏自治区、陕西省、甘肃省、宁夏回族自治区、青海省、新疆维吾尔自治区、新疆生产建设兵团、内蒙古自治区和广西壮族自治区。湖南省湘西土家族苗族自治州、湖北省恩施土家族苗族自治州、吉林省延边朝鲜族自治州，可以比照西部地区的税收政策执行。

五、本通知自2011年1月1日起执行。《财政部国家税务总局海关总署关于西部大开发税收优惠政策问题的通知》（财税〔2001〕202号）、《国家税务总局关于落实西部大开发有关税收政策具体实施意见的通知》（国税发〔2002〕47号）、《财政部国家税务总局关于西部大开发税收优惠政策适用目录变更问题的通知》（财税〔2006〕165号）、《财政部国家税务总局关于将西部地区旅游景点和景区经营纳入西部大开发税收优惠政策范围的通知》（财税〔2007〕65号）自2011年1月1日起停止执行。

财政部 海关总署 国家税务总局

二〇一一年七月二十七日

Annex D.8.AD6-3

**Circular of the Ministry of Finance, State Administration of Taxation and
General Administration of Customs on the Preferential Tax Policy of
Development of the Western Region**

CAI SHUI [2001] No. 202

Date of Promulgation: Dec. 30, 2001 Date of Effectiveness: January 1, 2001 Promulgated by:
Ministry of Finance, State Administration of Taxation and General Administration of Customs

To the finance departments (bureaus), state administration of taxation, local administration of taxation, General Administration of Customs Guangdong Customs and all directly affiliated customs of all provinces, autonomous regions, municipalities directly under the Central Government and cities directly under State planning.

To reflect the focused support of the western region by the state, implement in an all-round way the spirits of the Circular of the State Council on Policies and Measures Pertaining to the Development of the Western Region (GUO FA (2000) No.33) and the Circular of the State Council's General Office on the Distribution of "Suggestions on the Implementations of Policies and Measures Pertaining to the Development of the Western Region" Submitted by the Western Region Development Office of the State Council (GUO BAN FA (2001) No.73), it is hereby to notify the preferential tax policy of development of the western region below:

I. Range of applicability

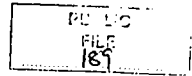
These policies are applicable to the Municipality of Chongqing, Sichuan Province, Guizhou Province, Yunnan Province, the Tibet Autonomous Region, Shaanxi Province, Gansu Province, the Ningxia Hui Autonomous Region, Qinghai Province, the Xinjiang Uygur Autonomous Region, the Xinjiang Production and Construction Corps, Inner Mongolia Autonomous Region and the Guangxi Zhuang Autonomous Region (hereinafter collectively referred to as "Western Region"). Hunan Province Tujia-Miao Autonomous Prefecture of Xiangxi, Hubei Province Enshi Tujia-Miao Autonomous Prefecture and Jilin Province Korean Autonomous Prefecture of Yanbian can execute the preferential tax policy according to that of the western region.

II. Detailed contents

1. Domestic enterprises and foreign-invested enterprises in the western region falling under the Encouraged Category of the State are subjected to enterprise income tax at the reduced rate of 15% from 2001 to 2010.

Domestic enterprises falling under the Encourage Category of the State refer to enterprises who have the industrial items stipulated in the Catalogue of Key Industries, Products and Technologies Encouraged for Development by the State (revised in 2000) as major businesses and whose income from major businesses accounts for over 70% of the total.

Foreign-invested enterprises falling under the Encouraged Category of the State refers to enterprises who have the encouraged items stipulated in the Catalogue for the Guidance of Foreign Investment Industries and the industrial items stipulated in the List of Advantageous Industries for Foreign Investments in the Central and Western Parts (Decree No.18) of the State Economic and Trade Commission, the State Development Planning Commission and the Ministry of Foreign Trade and Economic Cooperation as major businesses and whose income from major businesses accounts for over 70% of the total.



2. Approved by the people's government at the provincial level, domestic enterprises in the areas of ethnic autonomous regions may be reduced or exempt from the enterprise income tax for a certain period, and foreign-invested enterprises may be reduced or exempt from the local income tax. National enterprises are subject to prevailing relevant regulations concerning the power of examination and approval and procedures of reduction and exemption of income tax.

3. New enterprises engaged in transport, power, water conservancy, postal service, broadcasting and television in the Western Region, whose business income of the above items accounts for more than 70% of the total, are eligible for following preferential policies concerning enterprise income tax: domestic enterprises, commencing with the business operation day, shall be exempt from the enterprise income tax from the first year to the second year and subject to enterprise income tax at a rate reduced by one half from the third year through the fifth year. Foreign-invested enterprises, with the period of operation 10 years or longer shall, commencing with the first profit-making year, be exempt from the enterprise income tax from the first year to the second year and subject to enterprise income tax at a rate reduced by one half from the third year through the fifth year.

New transport enterprises refer to enterprises being committed to highway, railway, aviation, port, wharf operation and pipe transport through investment. New power enterprises refer to enterprises being committed to power operation through investment. New water conservancy enterprises refer to enterprises through investment being committed to development of water conservancy and control of flooding damages such as comprehensive treatment of rivers and lakes, flood control and surface drainage, irrigation, water supply, water resources protection, water power, water and soil conservation, channel dredging, river and sea dike building. New postal service enterprises refer to enterprises through investment being committed to postal operation. New broadcasting and television enterprises refer to enterprises through investment being committed to the operation of broadcasting and television.

4. No agriculture tax should be levied for ten years on income from special agricultural products produced by ecological forests and grassland converted from cultivated land (over 80% of ecological forests) for the purpose of ecological protection.

5. By analogy with tax exemption in railway and civil aviation construction, no occupation tax will be collected for taking cultivated land in the western region to build state-level highways and province-level highways. Detailed range of exemption from occupation tax for taking cultivated land is limited to highway lines. The cultivated land occupied by side ditches on both sides of highway lines and occupied by stock yards, maintenance gangs, check points, engineering teams, car wash yards along the highway are not exempt from occupation tax.

Governments of provisions, autonomous regions and municipalities directly under Central Government in the Western Region should decide on any reduction or exemption of taxes for taking cultivated land to build other types of highways other than state-level highways and province-level highways.

In case the lands exempt from tax are changed in purpose and don't fall into the range of tax exemption, tax on occupation of cultivated land shall be repaid from the date of changing the land purpose.

6. Self-using equipment imported by foreign-invested enterprises and domestic enterprises falling under the Encouraged Category of the State and advantageous industries in the Western Region within their total investment amount, unless specified in "The Category for Imports

without Tax Exemption for Domestic-invested Projects (revised in 2000)" and "The Category for Imports without Tax Exemption for Foreign-Invested Projects", shall be exempt from the customs duty and import value-added tax. For advantageous industries for foreign investment, the List of Advantageous Industries for Foreign Investments in the Central and Western Parts (Decree No.18) of the State Economic and Trade Commission, the State Development Planning Commission and the Ministry of Foreign Trade and Economic Cooperation shall be executed.

For the above tax exemption policies, relevant provisions in the Circular of the State Council Concerning the Adjustment in the Taxation Policy of Import Equipment (GUO FA (1997) No.37) shall be executed.

III. Specific execution provisions shall be stipulated separately by the State Administration of Taxation and General Administration of Customs.

IV. This Circular shall become effective as of January 1, 2001.

Annex D.8.AD6-3

财政部、国家税务总局、海关总署关于西部大开发税收优惠政策问题的通知

发文机关财政部/税务总局/海关总署 法规文号财税[2001]202号

颁布日期 2001-12-30 生效日期 2002-01-01

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，海关总署广东分署，各直属海关：

为体现国家对西部地区的重点支持，全面贯彻落实《国务院关于实施西部大开发若干政策措施的通知》（国发〔2000〕33号）及《国务院办公厅转发国务院西部开发办关于西部大开发若干政策措施实施意见的通知》（国办发〔2001〕73号）精神，现将西部大开发的税收优惠政策问题通知如下：

一、适用范围

本政策的适用范围包括重庆市、四川省、贵州省、云南省、西藏自治区、陕西省、甘肃省、宁夏回族自治区、青海省、新疆维吾尔自治区、新疆生产建设兵团、内蒙古自治区和广西壮族自治区（上述地区以下统称“西部地区”）、湖南省湘西土家族苗族自治州、湖北省恩施土家族苗族自治州、吉林省延边朝鲜族自治州，可以比照西部地区的税收优惠政策执行。

二、具体内容

1、对设在西部地区国家鼓励类产业的内资企业和外商投资企业，在2001年至2010年期间，减按15%的税率征收企业所得税。

国家鼓励类产业的内资企业是指以《当前国家重点鼓励发展的产业、产品和技术目录（2000年

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修订) 中规定的产业项目为主营业务, 其主营业务收入占企业总收入 70% 以上的企业。

国家鼓励类的外商投资企业是指以《外商投资产业指导目录》中规定的鼓励类项目和由国家经济贸易委员会、国家发展计划委员会和对外经济贸易合作部联合发布的《中西部地区外商投资优势产业目录》(第 18 号令)中规定的产业项目为主营业务, 其主营业务收入占企业总收入 70% 以上的企业。

2、经省级人民政府批准, 民族自治地方的内资企业可以定期减征或免征企业所得税, 外商投资企业可以减征或免征地方所得税。中央企业所得税减免的审批权限和程序按现行有关规定执行。

3、对在西部地区新办交通、电力、水利、邮政、广播电视企业, 上述项目业务收入占企业总收入 70% 以上的, 可以享受企业所得税如下优惠政策: 内资企业自开始生产经营之日起, 第一年至第二年免征企业所得税, 第三年至第五年减半征收企业所得税; 外商投资企业经营期在 10 年以上的, 自获利年度起, 第一年至第二年免征企业所得税, 第三年至第五年减半征收企业所得税。

新办交通企业是指投资新办从事公路、铁路、航空、港口、码头运营和管道运输的企业。新办电力企业是指投资新办从事电力运营的企业。新办水利企业是指投资新办从事江河湖泊综合治理、防洪除涝、灌溉、供水、水资源保护、水力发电、水土保持、河道疏浚、河海堤防建设等开发水利、防治水害的企业。新办邮政企业是指投资新办从事邮政运营的企业。新办广播电视企业是指投资新办从事广播电视运营的企业。

4、为保护生态环境, 退耕还林 (生态林应在 80% 以上), 草产出的农业特产收入, 自取得收入年份起 10 年内免征农业特产税。

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5、对西部地区公路国道、省道建设用地区，比照铁路、民航建设用地区免征耕地占用税。享受免征耕地占用税的建设用地区具体范围限于公路线路、公路线路两侧边沟所占用的耕地，公路沿线的堆货场、养路道班、检查站、工程队、洗车场等所占用的耕地不在免税之列。

西部地区公路国道、省道以外其它公路建设用地区是否免征耕地占用税，由省、自治区和直辖市人民政府决定。

上述免税用地，凡改变用途，不再属于免税范围的，应当自改变用途之日起补缴耕地占用税。

6、对西部地区内资鼓励类产业、外商投资鼓励类产业及优势产业的项目在投资总额内进口的自用设备，除《国内投资项目不予免税的进口商品目录（2000年修订）》和《外商投资项目不予免税的进口商品目录》所列商品外，免征关税和进口环节增值税。外资优势产业按国家经济贸易委员会、国家发展计划委员会和对外经济贸易合作部联合发布的《中西部地区外商投资优势产业目录》（第18号令）执行。

上述免税政策按照《国务院关于调整进口设备税收政策的通知》（国发〔1997〕37号）的有关规定执行。

三、具体执行办法由国家税务总局、海关总署另行规定。

四、本通知自2001年1月1日起执行。

财政部

国家税务总局

海关总署

PUBLIC
FILE
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二〇〇一年十二月三十日

ATTACHMENT 82.

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**CIRCULAR OF GENERAL OFFICE OF THE STATE COUNCIL OF THE
TRANSMISSION OF THE OPINIONS OF THE LEADING GROUP OFFICE OF
THE STATE COUNCIL OF THE DEVELOPMENT OF WESTERN REGIONS
ON IMPLEMENTING SOME POLICIES AND MEASURES FOR THE
DEVELOPMENT OF WESTERN REGIONS**

Guo Ban Fa [2001] No. 73

Promulgation date: 09-29-2001 Effective date: 09-29-2001

People's governments at provinces, autonomous regions, municipalities directly under the central government levels, ministries and commissions under the State Council and departments directly under the State Council: *Opinions on Implementing Some Policies and Measures for the Development of Western Regions* formulated by the Leading Group Office of the State Council of the development of western regions has been approved by the State Council and now is transmitted for implementation: General Office of the State Council
September 29, 2001

**Opinions on Implementing Some Policies and Measures for the
Development of Western Regions**

(Leading Group Office of the State Council for the Development of Western Regions,
August 28, 2001)

To carry out the strategy of the development of western regions and enhance the improvement of these regions is a major decision made by the State Council from the most commanding height and with the greatest vision and assuming the overall responsibility of the country. The Leading Group Office of the State Council, together with relevant departments, further formulates the opinions on implementing some policies and measures for the development of western regions on the basis of *Circular of the State Council of the People's Republic of China on Implementing Some Policies and Measures for the Development of Western Regions* (Guo Fa [2000] No.33).

1. Scope applicable for such policies

(1) The scope applicable for implementing some policies and measures and carrying out these opinions includes Chongqing municipality, Sichuan province, Guizhou province, Yunnan province, Tibet autonomous regions, Shanxi province, Gansu province, Ningxia

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Hui autonomous regions, Qinghai province, Xinjiang Uygur autonomous region (Xinjiang production and construction crops of the Chinese People's Liberation Army is directly under the central planning), Inner Mongolia autonomous region, Guangxi Zhuang autonomous region (all the above regions are collectively called "western regions") Other minority nationality autonomous regions in other districts (Tujia and Miao nationality autonomous region at Xiangxi Hunan province, Enshi Tujia and Miao nationality autonomous region at Hubei province and Chaoxian nationality autonomous region at Yanbian Jilin province) shall be given preferential treatments according to relevant policies in the actual workings.

2. Strengthen the construction investment

(2) Proportion of the construction funds for the financial purpose of the central government invested in the western regions, including the construction funds coming from investments and treasury bond, shall be increased. The state policy-related loans of bank and preferential loans given by international financial institutions and foreign governments shall be granted to the projects in the western regions to the most extent under the condition of adhering to the principles relating to loans. The proportion of such loans granted for the western regions shall be increased to the full extent.

(3) For the important infrastructural construction projects newly arranged to be established in the western regions by the state financed by construction funds for the financial purpose under the central government, other special construction funds, bank loans, foreign investments or self-financed by the enterprises itself, there shall not be any shortage of capital. Local governments shall actively support such enterprises in the land use and reduction and exemption of relevant fees. A batch of key projects relating to the overall development of the western regions shall be carried out, such as the West-East natural gas transmission project, West-Ease electricity transmission project, the construction of Qinghai-Xizang railway, national main trunk line of highway, rational development, saving and utilization of water resources.

(4) The central government will adopt various manners to collect special funds for the development of western regions and supporting the key projects at these regions. At the time of arrangement of construction funds by railway, transportation, water conservancy, agriculture, forestry and information industry departments, proportion of such funds given to the key projects at western regions shall be continually increased.

3. Giving priority to arranging construction projects to western regions

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(5) The western regions shall be given priority to arranging of some construction projects under the guideline of scientific planning and making the planning and market mechanisms play their roles in the allocation of resources. Including the infrastructural construction such as water conservancy, highway, railway, airport, pipe, telecommunication; the construction of ecological environment; development of special agriculture; exploration and utilization of advantageous mining resources such as hydroelectricity, high quality coal, petroleum, natural gas, copper, aluminum, potassium and phosphor; infrastructural construction of cities; development of special tourism; industrialization of special hi-and-new tech and technology of military enterprises converted to civilian productions.

4. Enhance the financial transfer payment

(6) General transfer payment for the western regions, especially minority nationality regions (indicate the minority nationality autonomous regions, minority nationality districts in other provinces enjoying the same treatments as the minority nationality autonomous regions), shall be strengthened. The financial departments under the central government will increasingly enlarge the scope of general transfer payment to the western regions as the financial power is strengthened. The general transfer payment shall be calculated on the basis of standard financial gap between revenues and expenditures at different places, adhering to the principle of being scientific and reasonable and adapting unified formula to calculate standard earnings and expenditures according to objective factors without the influence of subjective factors. Minority nationality regions shall be given proper priority to the arrangement of funds of general transfer payment. Starting from 2000, the financial department under the central government will allocate part of special funds for transfer payment of minority nationality regions.

(7) Western regions will be given priority to the allocation of special funds by the central government. More funds will be allocated to the western regions for the purposes of agricultural technology development, day farming, water saving agriculture, the protection and construction of agricultural ecological environment and the prevention and cure of plant diseases and insect pests and assistant the farmers in this aspects. The central government will support the exploration and utilization of clouds and water resources over the western regions and the inspection and forecast of water and land conditions and sandstorm. More powers will be put in the comprehensive agricultural development of western regions, focused on the alternation of middle and low-yield land, used for the improvement of the basic production conditions and ecological environment of land, main development of high-yield and effective agriculture, promotion of industrialized operation and the selective construction of modern demonstration zone and

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technological demonstration zone. The central government will properly reduce the proportion contributed by local governments to the comprehensive agricultural development financial funds and increase the investment to bring land under control according to the actual conditions of western regions starting from 2001. The financial departments under the central government will give proper compensation to the provinces having difficulties in finance (autonomous regions and municipalities directly under the central government) at western regions who suffer from additional expenditures for the reason of implementation of the policies of the central governments to increase the salary of workers at government organs and public institutions and the incomes of the citizens of towns and cities receiving low earnings. The amount of such compensation shall be calculated on the basis of the numbers of on-job workers and retired cadres and workers, average salary per person per month, the amount increased for allowances given to such retired cadres and workers and the compensation ratio of transfer payment. When the central government gives funds to local state-owned enterprises for compensations of basis allowances for laid-off workers, basis annuities to retired cadres and workers of such enterprises and the minimum standard of living of citizens of cities and towns, such enterprises at western regions shall be given priority. The allocation of special funds relating to education, science and technology, sanitation, politics and law, culture and cultural relic shall also be favorable to the western regions.

(8) The poverty-relief funds of the financial departments under the central government will be mainly appropriated to the poverty-stricken districts at western regions. Poverty-relief funds allocated to the poverty-stricken districts and minority nationality districts at western regions will be increased as the improvement of financial powers of the central government. Such funds shall be mainly utilized in the infrastructural construction, farm production, livestock breeding, basic education and vocational education, cultural and sanitation undertakings, the promotion of suitable advanced technology and relevant trainings at poverty-stricken villages.

(9) The central government will support the western regions in the construction of protection of natural forests with respect to the arrangement of construction funds, special funds compensated by financial departments and reduction of local financial departments of the collection of compensation funds. Such construction funds include the subsidies given for the purpose of closing of hillsides to facilitate afforestation, afforestation by airplane, artificial afforestation and seeding equipments. The special funds compensated by financial departments include the fees for management and taking care of forest, subsidies of basic endowment insurance of state-owned forest industry enterprises, subsidies for expenditures for the policy and social purposes, subsidies given to laid-off workers to meet the minimum standard of living and the lump-sum allowances for the allocation of laid-off workers. In case the financial revenues of local governments are affected by carrying out the protection projects of natural forest, the financial departments

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under the central government will properly compensate during certain period of time. If the forest industry enterprises are unable to pay the debts of banks for the reason that the wood outputs decrease, such debts may be suspended and the interests hereof are ceased to be charged. Such debts shall be settled by writing of uncollectible and bad accounts after check and inspection.

(10) During the pilot undertakings of returning the grain plots to forestry or grass, the government will provide grains (unprocessed food grains) to households who return the grain plots to forestry or grass with 150kg per year for every mu returned by such household living in the upper reaches areas of the Yangtze River and 100kg per year for every mu returned by it living in the middle reaches areas of Yangtze Rive for certain periods. The price of such grains (CNY 1.40 per kg of unprocessed food grains) shall be assumed by the financial departments under the central governments while the allocation and transportation costs of such grains shall be bore by local governments. At the same time, households returning the grain plots to forestry will receive subsidies in cash given by the state at CNY20.00 yuan per mu to be returned every year. Funds used for compensation will be bore by the financial departments under the central government. In addition, the central government also provides subsidies for seeding to households returning their grain plots at CNY 50.00 yuan every year for each mu of land have been returned by the household and trees or grass to be cultivated. funds allocated for this purpose shall be appropriated from infrastructural construction funds by the central government. In case the financial revenues of local governments are affected by carrying out the projects of returning the grain plots to forestry or grass, the financial departments under the central government will properly compensate during certain period of time. Moreover, the anti-sand project and bringing sand under control conducted by local governments will also under the support of the state.

(11) In case the financial department at the town level suffers difficulties in the process of pilot undertaking the tax reforming at rural and is unable to overcome such difficulties by its own, the finance department under the central government will give proper subsidies according to the standard measures of transfer payment.

5. Enhance the financial supporting

(12) Grant more credit in the infrastructure construction of western regions To support the construction of large and middle sized transportation and energy projects, such as railway, electric power, petroleum and natural gas. The term for loans given to the infrastructure construction projects with large amount of investment and long term of construction period may be appropriately postponed according to the construction cycle

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and ability of pay the loans. Among which, in case the loans of superhighway projects reach 40% of the total investment and such loans are borrowed and paid centrally by the government finance, term of loan may be postponed to eighteen years (including the grace period and the same below); for the hydroelectricity project, under the same condition, the term of loan may be postponed to twenty-five years. If the non-hydroelectricity project West-East electricity transmission gets loans more than RMB three hundred million, the term of such loan may be gradually postponed to eighteen years and to twenty years to the most extent. Terms of loans granted for the city's infrastructure construction project may be postponed to ten years and for other infrastructure construction may be postponed to fifteen years.

(13) Enlarge the scope of loans with the right to earnings and to charges of infrastructure project as pledge Continue the pledge loan against the right to earnings of rural transmission-line system of electric power, commence the pledge loan against the right of charging of highway and continuously working to enlarge the scope of pledge loans to the infrastructure project of water supply, heat supply, public communication and telecommunication. Trying to set up the pledge loan against the right of earnings and charging of hydroelectricity development project and city environment projects (such as the treatment of wastewater and waste processing) which have certain ability to pay the debts.

(14) Increase the credit granted for the agricultural and ecological construction. Offer credit support for the development of special agriculture, water saving agriculture and ecological agriculture of western regions and assist in the establishment of a batch of leading enterprises with great potential of development and strong ability of leading the development of relevant industries and jointly operated by companies and farmers. The agricultural bank and saving houses at rural shall actively promote the petty loans to the farmers and grant unsecured loans to the farmers ensuring that they will and will be able to pay the loans. Credit will be increased to the selected construction projects of ecological environment, to other ecological environment construction projects matching the returning of grain plots to forestry or grass and closing the hillsides for afforestation; to the projects with ability of payment of loans such as fast-growing high-yield timber forests, mountain food and wild vegetables, development of Chinese traditional medicinal crops and individual nurseries.

(15) Supporting the adjustment of economic structure and industrial structure with credit leverage. Supporting the improvement of the advantageous industries of western regions such as the reasonable development of electricity power, natural gas, tourism and the biological resources; Regarding the key projects request large amount of loans, the head office of commercial banks shall directly made the arrangement which shall not be

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included in the deposit-loan ration and limitation of examination of local branches of the bank. The head office of agriculture bank of China will centrally make the plans and arrange loans for the renovation of the transmission-line system of electric power at rural of western regions. Meanwhile, credit support shall also be given to the technological renovation and the development of hi-and-new tech and middle and small size enterprises at western regions.

6. Devote major efforts to improve the soft environment of investment

(16) Carefully implement the relevant policies relating to the reformation and development of state-owned enterprises, deepen the reform of state-owned enterprises at western regions and make enterprises the main body in the market competition. Enhance the establishment of modern enterprise system and carry out the innovation of systems. To this end, except for the enterprises which are important for the life line and security of the country and shall be controlled by the State, other stand-owned large and middle enterprises are encouraged to be changed into limited liability companies or joint-stock limited companies according to law in the form of standard coming into the market. Chinese and foreign joint ventures and participating in each other's business by shares. The reformed enterprises shall set up board of directors and board of supervisions, clarify the functions and power of the shareholders meeting, board of directors, board of supervisions and the managers, all of which shall respectively perform their own functions and powers, jointly operation and effectively regulate to achieve balance. Set up the mechanism of the management, operation and supervision of state-owned assets with clear functions and powers, make the investors of state-owned enterprises to be in place as soon as possible and strengthen the external supervision of the main body of operation of state-owned assets. Further deepen the reform of labor, personnel and distribution systems in the internal of enterprises and establish new mechanism in which the administrators can be the leader as well as the worker, workers can leave or to be employed by the enterprise without influences to it and the enterprises are able to bear the increase or decrease of incomes. Promote the strategy adjustment of the economic distribution of the State in combination with the adjustment of industrial structure and adhering to the principles that some enterprises should be encouraged while others should be backward and something shall be done and something shall not. Further reform and activate the state-owned middle and small size enterprises and promote the construction of organization and management systems, policy system and social servicing systems of middle and small size enterprises. Give more supporting to the state-owned enterprises at western regions to make up deficits and shake off poverty and the reorganization and reformation of such enterprises.

(17) Guide the nonpublic economy such as individual and private enterprises at the

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western regions to improve fast and encourage the enterprise and individuals at the eastern and middle regions of China to invest to the western regions. Unless specially regulated by law, all kinds of enterprises within China shall have the right to enter into the investment fields opened to foreign businessmen. Encourage the main bodies of nonpublic economy such as individual and private enterprises to invest in the western regions by means of wholly-own, joint venture, cooperation and special licenses.

(18) Simplify the examination and approval procedures of investment projects In case the enterprises invests in the projects not be restricted by the State by their own capitals or loans got from banks of China, and need the government to balance the conditions of construction and operation, the competent authorities of government shall only approve of the project proposal of such projects, except for the projects under special control or important projects having influence to the overall and long-term development of national economy and the security of the country. After several conditions of construction are fulfilled, the enterprises shall have right to decide whether or not to commence the construction, provided that the enterprises shall report to the competent department of government for record after the commencing of construction.

(19) Carefully implement the policies and regulations of the central government relating to the introduction of foreign capital. Make great efforts to optimize the regional distribution of foreign investment and encourage foreign businessman to invest at the western regions, and reasonably simplify the procedures of examination and approval of foreign-invested projects. In case the foreign businessmen invest in the projects in the industries encouraged by the State or in advantageous industries at western regions, except for key projects or projects under special control, with capital of their own or commercial bank loans, the competent departments of government shall only examine and approve the feasibility study report of the project. The project proposal and report of commencing construction are not requested to be submitted to the competent department of government for examination and approval. The examination and approval procedures of the contracts and articles of associations of foreign invested enterprises will also be simplified step by step.

(20) Further transform the government functions and pay more attention to the improvement of soft environment of investment, rectify the economic orders at market and realistically protect the intellectual property right and safeguard the economic legal system. Separate the governmental functions from enterprise management, reduce the items required to be submitted for examination and approval, standardize the official procedures handling relevant matters, clean and abolish rules and regulations which are unable to meet the requirements of the development of socialist market economy and opening to outside. As for the matters which are necessary to apply for examination and

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approval of governments at different levels, such governments shall provide convenient services and increase the efficiency and transparency of handling such matters. Strengthen the construction of arbitration mechanism, timely settle economic disputes and protect the legitimate interests and rights of investors.

7. Implementing preferential taxation policies

(21) The enterprises financed by domestic capitals or with foreign investments established at the western regions encouraged by the State shall be subject to the enterprise income tax at the reduced rate of 15% during the period from year 2001 to 2010. Enterprises financed by domestic capitals indicate the enterprises mainly carry out the projects fall under the *Catalogue of the Industries, Products and Technologies the Development of which are mainly Encouraged by the State Currently (amended in 2000)* and the income from such projects shall account for more than 70% of the total income of the enterprise. Foreign invested enterprises encouraged by the State indicate the enterprises mainly carry out the projects encouraged by the State as stipulated in the *Catalogue for the Guideline of Foreign Investment Industries* and *Catalogue of Advantageous Industries with Foreign Investment at Middle and Western Regions* and the income from such projects shall account for more than 70% of the total income of the enterprise. Under the approval of the people's government at province level, enterprises financed by domestic capitals at minority nationality autonomous regions may be subject to periodical reduction or exemption from enterprise income tax and foreign invested enterprises in such regions may be subject to reduction or exemption from local income tax. The jurisdiction and procedures of the examination and approval of the reduction and exemption of enterprise income tax levied by the central government shall be determined by relevant stipulations currently in effect.

(22) Enterprises newly established at the western regions relating to transportation, electricity power, hydroelectricity, post, broadcast and television shall enjoy preferential treatment of reduction or exemption from enterprise income tax. Among which, enterprises financed by domestic capitals shall be exempted from enterprise income tax for the first and second year after commencing operation and subject to enterprise income tax at the reduced rate of 50% from the third to the fifth year hereafter. Foreign invested enterprises with term of operation over ten years shall be exempted from enterprise income tax for the first and second year after commencing operation and subject to enterprise income tax at the reduced rate of 50% from the third to the fifth year hereafter starting from the year on which it begin profits. For the purpose of this article, transportation enterprises indicate the enterprises newly invested and established to carry out transportation through highway, railway, airline, port, docks and pipes; electricity enterprises indicate the enterprises newly invested and established to carry out operation

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of electricity power; hydroelectricity enterprises indicate the enterprises newly invested and established to carry out hydroelectricity development and flood control, including tackling problems of rivers and lakes in a comprehensive way, flood control, surface dredging, irrigation, water supply, protection of water resources, waterpower, the conservation of soil and water, channel dredging and the construction of dams; postal enterprises indicate the enterprises newly invested and established to carry out post operations; broad casting and television enterprises indicate the enterprises newly invested and established to carry out the operation of programs of broadcasting and television. Unless otherwise stipulations, the income of abovementioned enterprises from stipulated projects in preceding paragraphs shall accounts for more than 70% of the total income of the enterprises.

(23) For the incomes obtained from special agricultural products gained at the procedures of ecological environment protection, returning the grain plots to forestry or grass (of which, the ecological forest shall account for more than 80%), the taxes on special agricultural products shall be exempted from starting from the year on which it begin profits.

(24) The land used for the construction of highway of national line and provincial line shall be exempted from tax on occupation of cultivated land according to the policies relating to the tax on occupation of cultivated land by construction of railway and airports. Provided that only the occupation of cultivated land by the line of highway and the ditches on both sides of it shall be subject to tax exemption, which do not include the cultivated land occupied by the stock yards, maintenance gangs, checkpoints, construction teams and car washing yards on both sides of highway. As for the construction of other highways other than national line and provincial line, if it occupies cultivated land, the people's government shall decide whether or not the tax on occupation of cultivated land may be exempted form thereof. Once the abovementioned land occupied without payment of tax is changed the utilization and goes beyond the scope to enjoy the exemption of taxes, the tax on occupation of cultivated land shall be paid starting from the date on which the utilization is changed.

(25) Where the projects fall under the catalogues encouraged by the State financed by domestic capitals or foreign investment import equipments to meet the requirements of the operation of the enterprises within the total investment, the tariff and importation value-added tax shall be exempted from, except for the commodities listed at the *Catalogue of Imported Commodities for Domestic Invested Projects which are prevented from Enjoying Tax Exemption (amended at year 2000)* and *Catalogue of Imported Commodities for Foreign Invested Projects which are prohibited from Enjoying Tax Exemption*. Where the foreign invested projects comply with the *Catalogue of*

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Advantageous Industries with Foreign Investment at Middle and Western Regions import equipments for self-utilization within the total investment, the tariff and import value-added tax shall be exempted from, the procedures of examine and approval of which shall be carried out in accordance with the stipulations of *Circular of the State Council on the Adjustment of Tax Policies against Imported Equipments (Guo Fa [1997] No.37)*.

8. Implement the preferential policies on the land use

(26) The sloping cultivated land will be returned the grain plots to forestry or grass step by step under certain planning. The afforestation and growth of grass on suitable barren hills and wastelands will be encouraged by carrying out the policies of "who returns the grain plots, afforests and grows grass, it shall have the right to operate and own the land-use right and have the ownership of the forest and grass it has grown." Where the state-owned unused barren hills and wastelands to be transferred to units or individuals for ecological construction such as afforestation and grass growth, land transfer fees may be reduced or exempted from and the land-use right will remain unchanged for a period of fifty years; such land-use right may be transferred, lent or mortgaged in case it fulfills the provisions of contracts and meets the conditions for ecological construction. The term of such land-use right may be applied for renewal after expiration. The one who conducts ecological construction by afforestation or grass growth in the unused barren hills and wastelands owned by collectivity of village, it may obtain land-use right through contract, lent and auction and such land-use right will remain unchanged for a period of fifty years and may be inherited, transferred or lent or mortgaged.

(27) Strictly protect the basis farmland and realize the balance of occupation and compensation For the purpose of protecting the productivity of grains, in the areas with more sloping cultivated land, the sloping cultivated land at the degree between 15 and 25 which have been cultivated for many years with good water power and soil and water conservation facilities may be fixed as basic farmland. Moreover, some of the newly cultivated land with good supporting facilities may also be fixed as basic farmland. The plant production structure of such basic land may be adjusted for the development of economic crop according to relevant stipulations, provided that the cultivation conditions shall not be damaged. Land arrangement projects shall be given priority to the protection zone of basic farmland to make the effective areas and quality of cultivated land continuously increased. The State will arrange more funds for the restore of the cultivation and development of land at western regions. The royalties for the new usage of land for construction paid by every province (autonomous regions and municipalities directly under the central government) to the central government shall be re-allocated in whole through the arrangement of land development and cultivation in principle. Where

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the government confirms that the unused lands which have been developed as grassland or garden may be adjusted as cultivated lands, it may be used to set off the cultivation land index and to be protected and managed as the cultivated lands. In case the infrastructure construction occupies cultivated land, the reclamation fee of cultivated land may be charged according to the lowest standard stipulated by each province (autonomous regions and municipalities directly under the central government), provided that the cultivated land must be ensured to take balance between the occupation and cultivation.

(28) Raise the efficiency of examination and approval of land-use by construction, reduce the links in the examination and approval procedures, timely provide and ensure adequate land to be used for the economic construction. The land used for construction requires to be submitted to the State Council for approval, the competent department of government shall mainly examine whether such land-use complying with the planning of land utilization and whether or not the balance of land between occupation and cultivation and the allocation and compensation of land-use being able to be achieved. Materials submitted for approval may be properly simplified according to the content to be examined. The compensation and allocation relating to the requisition of land shall comply with the legal stipulations of the *Law of Land Administration of the People's Republic of China*. no charges by getting a life may be permitted and the rights and interest of farmers shall be under realistically protection. The utilization of state-owned unused land may be exempted from land compensation fee. Unless otherwise stipulated by law, the construction projects shall use the state-owned land with payment according to law and the provision of land is encouraged to be conducted through bid invitation and auction. Where the foreign invested projects necessitate the using the state-owned land, the land-use right of such state-owned land may be provided by means of holding shares or making capital contributions after evaluation after approval.

9. Implement the preferential policies on mineral resources

(29) Give the western regions priority to arranging the research and evaluation project of the state-owned land resources at western regions and the outlay for relevant working shall also be favorable to the western regions. The research and evaluation project shall be focused on the areas centralizing important mining resources, short supply materials of the State and the underground water resources at western regions. Such projects shall also be arranged mainly for the basic geological working of low-grade with serious geological hazard.

(30) The price for the right of exploration and right of mining formed by the prospecting

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financed by the State at western regions, in case it fulfills one of the following conditions, may be transferred to the national assets in whole or in part to the state-owned mining enterprises or geological prospecting unit according to relevant provisions after approval. It may be used for the exploration or mining of mineral resources such as petroleum, natural gas, coal bed gas, high-grad iron ore deposit, qualified manganese ore, chromite, copper, nickel, gold, silver, sylvite, platinum group metal and underground water; exploration and mining at the important poverty-relief development zones and important development zones confirmed by the State; exploration for substitute resources for the original resources are dried up of the large and middle mining enterprises; or at the time when state-owned mining enterprises converting to share-holding system or jointly operated outside after approval; units holding state-owned capitals purchasing shares by the contribution of exploration right and mining right after evaluation; the state-owned enterprises actually having difficulties in the payment of prices of exploration right and mining right for the reason of force majeure.

(31) The one who exploits and mines mineral resources at western regions may supply to pay reduced royalties of exploration right and mining rights or to be exempted from such royalties if it fulfills one of the following conditions: to exploit or mine the mineral resources such as petroleum, natural gas, coal bed gas, uranium, high-grad iron ore deposit, qualified manganese ore, chromite, copper, sylvite, platinum group metal and underground water; exploit or mine applied by the large and middle mining enterprises for the substitution resources; to exploit mineral resources with new technology and measures to improve the comprehensive usage (including the exploration of low-grade and refractory minerals and the usage of old mining areas) and other conditions confirmed by the State. The royalties of exploration rights may be exempted from for the first year, subject to the reduced royalties at 50% for the second and third years of exploration. Such royalties will be charged as 75% during the forth to the seventh year of exploration. As for the royalties of mining right, it may be exempted during the period of construction of mining area and the first year of operation. It will be subject to the reduced royalties at 50% for the second and third years and 25% for the forth to the seventh year. for the year on which the mining is closed, the royalties of mining right will be exempted from.

(32) The person with exploration right may obtain mining rights hereof according to law after finding of valuable mining areas by investment in the exploration. The exploration fees may be included in the deferred assets to the paid in installments during the period of mining.

(33) Actively establish the market of rights relating to mining industrial, and promote the transfer of exploration right and mining right according to law. Scope for the transfer of mining industrial rights include mining areas exploited under the finance of the State,

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mining areas returned for the ownership of the state according to law and other places without ownership of mining industrial rights. In addition to the application for approval, such mining rights may also be transferred through auction and bid inviter. Persons own exploration right and mining right may also transfer such rights according to law through selling, contribution by evaluation, jointly exploration or mining or listing them at the market. Such rights may also be lent or mortgaged according to relevant regulations.

(34) The foreign businessmen conducting the exploration of mineral resources other than petroleum and gas, he may be exempted from the royalties of the exploration rights and mining right for a period of one year, or the reduced royalties of exploration right and mining right at 50% for a period of two years in addition to the current preferential policies given by the State. If the foreign businessmen exploit the mineral resources other than the petroleum and gas fall under the catalogue of *Catalogue for the Guidance of Foreign Investment Industries*, it may enjoy the exemption from land compensation fee for a period of five years. In a joint venture, in case the Chinese party intends to make capital contribution in exploration right and mining right, such rights shall be reasonably evaluated according to relevant regulations. The Chinese party shall provide relevant geological results materials to the joint venture.

10. Coordinate through price mechanism and charge mechanism

(35) Deepen the price reformation and further increase the ratio of the price coordinated by the market. The price for the transportation of railway at western regions shall exercise the guidance price of the government other than the price fixed by the government. The branches of airline within the province (autonomous regions and municipalities directly under the central government) shall implement floating prices. The price of ethnic drug included in the scope of medicine used for the system of medical insurance for urban workers shall be examined and approved by the competent department of government at the place where such drug is grown.

(36) Adjust the price of electricity and water; promote reformation of the fees for the disposal of wastewater and the rubbish. Actively settle the disputes of the electricity price of the transmission-line system of electric power at western regions, separately fix the fees of power transmission and distribution between the transmission-line systems of electric power at western regions; encourage the electricity power production enterprises directly sign the contract of purchase of electricity with final users and thus lower the charges for the use of electricity of users; properly reduce the fees for the power transmission between the key lines of the transmission-line systems of electric power

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between east and west region and encourage the West-East electricity transmission project. Under the conditions of consideration of reasonable development and bearing ability, the water prices of hydroelectricity projects in the northwestern China with shortage of water supply shall be given priority to be adjusted to ensure the expenditures of construction and maintenance of such projects to be reasonably compensated. In case the wastewater treatment plant has been completed in construction at the cities at western regions but the fees for wastewater disposal have not been collected, such fees shall be collected as soon as possible according to relevant regulations of the State. If such fees have been started collection, it may be increased generally adhering to the principles of keeping the capital investment secure and having meager profits. Governments at western regions shall work out and implement the policies relating to the collection of fees for rubbish disposal according to the actual local conditions.

(37) Implement special prices for the operation of newly constructed railways and branches at western regions. According to the policies of the State Council of "New railway with new price", the special price for the railways newly constructed at western regions shall be fixed on the principles of "Repaying the interest and principals and compensating the reasonable operation costs" to ensure that the construction loans can be repaid within specific period, normal operation may be maintained thus promote the railway construction at the western regions. Further search manners for the compensation of the difference between the special prices for the railways newly constructed at western regions and the unified price for the whole railway. Branches of railways at western regions shall implement special prices fixed for such branches. The principles of the fix of such prices of branches of railway shall be formulated by the State Council while the specific prices shall be fixed by the competent authorities of local government. Where the branches of railways at western regions meet certain conditions, the guidance price of the government or price coordinated by the market may be implemented to grant more rights for the decision of prices to the railway transportation enterprises.

11. Enlarge the investment scope for the foreign businessmen

(38) Where the foreign businessmen invest in the basic industries or infrastructure construction projects such as agriculture, forest, hydroelectricity, transportation, energy, municipal infrastructure and public facilities, the development of mining and tourism resources and establishment of technological development centre, it may enjoy various preferential policies given to the industries encouraged by the State. The State will timely amend and modify the *Catalogue of Advantageous Industries with Foreign Investment at Middle and Western Regions* and relevant measures according to the conditions of

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economic development and changes hereof at different places to further enlarge the opening outside of the western regions.

(39) Enlarge the opening outside at the services and trade fields at the western regions. The scope for the investment of foreign businessmen at bank, commercial retail enterprises is extended to the central cities (municipalities directly under the central government, capital city of province and autonomous regions). The scope for the foreign trade companies jointly invested by Chinese and foreign parties at the western regions is extended to the central cities at western regions and given loose requirements for the qualifications of the parties. The foreign invested banks at western regions shall be given priority to the operation of RMB according to relevant stipulations of law and relevant agreements after the entrance of WTO of China. In case foreign invested insurance companies apply for the establishment of operation agencies at western regions, it may be given priority to be granted. And the foreign businessmen intend to establish insurance agents and jointly invested insurance brokers company at western regions; it may be given priority over others to be granted. The requirements for the establishment of travel agencies jointly invested by Chinese and foreign parties at the western regions shall be properly reduced in respect of qualification and examination and approval. According to the promises and relevant provisions made by China at the time of negotiation for the entrance of WTO, foreign certified public accountants' firm (office) may be permitted to establish certified public accountants' firm jointly invested by Chinese and foreign parties at western regions. Where the conditions of establishment of such firms are not fulfilled, they are allowed to set up a member branch at western regions. The current Chinese-foreign joint venture certified public accountants' firms are encouraged to establish branches at western regions. Chinese-foreign invested law firms may be given priority to be established at western regions under the full conditions. Enterprises with Chinese and foreign investment conducting construction and providing relevant services and design services are permitted to be established at western regions, on which the foreign parties may hold the enterprises. Foreign invested enterprises will be gradually permitted to be established in the fields of construction, and providing relevant services, design services, engineering services and services of city planning. Foreign parties are gradually permitted to hold the transportation enterprises by railway and through highway jointed invested by Chinese and foreign parties. And foreign invested enterprises also are gradually to be established in these fields.

12. Widen the tunnels for the usage of foreign capitals

(40) To formulate the measures applicable to the western regions for the management of foreign invested enterprises established at western regions to be listed at the market in and out of China, the enterprises financed by domestic capitals to absorb foreign

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investments by means of transfer of operation rights, stocks, merger and organizations and the absorption of foreign investments by Chinese-foreign invested industrial funds and venture investment funds.

(41) Appropriately utilize the preferential loans from international financial institutions and foreign governments in the fields of education, sanitation, poverty relief, ecological environment protection. Try the best efforts to get international bilateral and multilateral capital donations and arrange them mainly to the western regions. Timely introduce the management models, procedures of application and key applicable fields of the preferential loans and the non reimbursable assistance provided to China by international organizations and governments of relevant nations to the western regions. Support the western regions in the training of managerial person of the project under non reimbursable assistance, improve the management of such projects, increase the transparency of the project management and ensure the relevant departments at western regions to timely master relevant information hereabout. The projects fulfill the long-term interests for the development of social economic at western regions in the fields of environment protection, agricultural development, basic education, sanitation and hydroelectricity will be firstly supported.

13. Reduce relevant conditions for the utilization of foreign investment

(42) Where the foreign businessmen invest in the projects of infrastructure construction and advantageous industries at western regions, the restriction on the proportion of shares held by foreign parties may be properly reduced according to different conditions at different industries. The restriction on the term of operation of foreign invested commercial projects at the western regions may be extended to forty years, ten years longer than that at the eastern regions and the registered capital of companies may be RMB thirty million, RMB twenty millions lower than that at the eastern regions. Where the foreign invested enterprises and Chinese-foreign invested enterprises and Chinese-foreign cooperative enterprises invest at the western regions, then the established enterprise shall, in case the capital contribution made by foreign parties is no less than 25% of the registered capital, have the right to enjoy the preferential treatment given to the foreign-invested enterprises.

(43) Where foreign businessmen invest in the projects of infrastructure construction and advantageous industries at the western regions, proportion of loans in RMB provided for the investment of fixed assets provided by domestic banks may be properly raised. Such proportion may account for 120% of the proportion of capital contribution of Chinese party at Chinese-foreign invested projects and Chinese-foreign cooperative projects and

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100% of the capital contribution made by foreign investors at the wholly foreign-owned projects. Where domestic banks offer loans for investment of fixed assets to foreign businessmen, who invest in the projects fall under the catalogues encouraged by the State at *Catalogue for the Guideline of Foreign Investment Industries* and *Catalogue of Advantageous Industries with Foreign Investment at Middle and Western Regions*, have good reputations and utilize loans for the purchase of equipments and material made in China and the payment of domestic contract prices which are necessary for the project, the abovementioned stipulations on proportions may not be applicable. The banks may independently assess and independently decide whether or not to offer such loans. The foreign invested projects are permitted to conduct project finance including RMB.

(44) As for some projects utilizing preferential loans from abroad at the western regions, the proportions of foreign preferential loans in the total investment of project are permitted to be properly increased. In the projects of infrastructure construction, ecological environment construction and poverty-relief and development at the western regions, the proportion of utilization of foreign preferential loans may account for 70% of the total investment according to the capability of payment instead of the general provisions of 50%, unless the projects suffer form restricted procurement conditions or the loan institutions have special provisions over the proportion of such loans. Strengthen the link between the planning for the utilization of foreign preferential loans and investment plans of the State to the western regions and give more support in capital to the important foreign invested projected at the western regions.

14, vigorously develop foreign economic trade

(45) Further adjust the standard relating to the operation rights of enterprises at western regions in the foreign economic trade and economic technological cooperation. Lower the standard for the application of operation rights for operating import and export by the production enterprises at the western regions by lower the registered capital from RMB three million to two million. The enterprises of scientific research institution and colleges and hi-and-new tech enterprises and mechanical and electrical production enterprises apply for operation rights, the registered capital shall be adjusted form RMB two million to one million. The standards for the application of operation rights for operating import and export by private production enterprises may be determined according to the conditions, standards and measures stipulated for state-owned and collectivity-owned production enterprises. In case the foreign trade enterprises at western regions apply for operation rights for operating foreign labor services, the total value of foreign trade during the last year shall reach USD fifty million or the amount of exports of the last year shall reach USD thirty million. Where a region (or municipality) has not a "window" company operating foreign economic trade, it may establish a state-owned "window"

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company or assign a foreign trade company to apply for the qualification of foreign cooperation in labor service.

(46) Support the western regions in export of advantageous products Set up the production and service system and quality verification system for organic agricultural products, accelerate the conversion from the scientific research results of organic agriculture to the process of production, establish several model bases for the export of livestock products without specified epidemic disease and enlarge the export of organic agricultural products and livestock products. The export quotas given to the production enterprises mainly producing such export products at the province (autonomous regions and municipalities directly under the central government) where such exported products come from shall be gradually increased under the conditions of in conformity with the industrial policies of the state. The advantageous primary mining products and agricultural and sideline products at the western regions shall be encouraged to improve towards the deep-processing and high value-added.

(47) Encourage the enterprises at western regions to contract foreign engineering and cooperation in labor services Actively support the large professional engineering enterprises with actual powers at the western regions in the application of operation rights for contract of foreign engineering and cooperation in foreign labor services, contract of projects, obtaining information and project finance. Support the large enterprises under the central government to cooperate with enterprises at western regions in the contract of projects and employment of labors thus lead the enterprises at western regions to open the international market. Promote the association between foreign large enterprises with enterprises at western regions and joint undertaking the projects of infrastructure construction with foreign investments at western regions.

(48) Encourage enterprises at western regions invest and establish plants outside China, especially at surrounding areas and countries. Where the enterprises at western regions establish processing and trade enterprises or contract aid foreign projects jointly invested by Chinese and foreign parties and/or under the cooperation of Chinese and foreign parties at surrounding countries and areas outside China, the particular procedures shall be handled first under the same conditions. Where the enterprises at western regions apply for the foreign trade development funds under the central government to establish processing trade enterprises outside China, they shall be given priority to be considered if they fulfill certain conditions.

(49) Technical equipments which are much-needed for the economic development at western regions shall be given proper preferential treatment in respect of import

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management. Limitation on import of products urgently needed and to be used by the minority nationality regions shall be properly reduced. As for the products under import quotas by western regions, priority shall be given to the allocation of numbers of such products according to actual situations.

(50) Preferential policies on border trade over boundary areas shall be continually implemented according to international rules and the restriction on the tax reimbursement for export, business scope for import and export commodities, quotas for import and export commodities, management of licenses and exchange of persons shall be loosened. Relevant procedures shall also be simplified. Border trade operation rights for the border trade enterprises shall be registered, managed and recorded by the competent authorities of the people's governments at provincial level according to relevant stipulations of the competent department under the State Council. The project contract on contracting of engineering and undertaking cooperation of labor service at the boundary areas of abutted countries by foreign trade enterprises at border areas shall be independently examined and approved by the competent departments of people's government at the province level at the boundary. If the foreign trade enterprises export commodities original from local place and under the quotas for import and export commodities, it may not be requested to apply for export license, except for the commodities under the unified bid inviter of the state, important industrial products the total amount of which are controlled, commodities under voluntary quota management, commodities under the management of paid quotas, commodities exported in the border trade under focus managements, chemical products universally utilized for military and civil use, poisonous chemical products and the materials being able to consume the ozonosphere. When the border trade enterprises export commodities produced in the boundary area and under the management of paid use of quotas, the qualification of operating such commodities shall be properly lowered and the royalties of such quotas shall be reduced or exempted. As for the commodities exported in the border trade under the focus management of the State, the competent department of the State Council will specially issue certain number of quotas, which shall meet the requirements of material and equipments to be brought out of China which are necessary for the economic technical cooperation of border trade enterprises with those at the boundaries of the abutted countries as well as the materials for the daily use of labors working outside China. Except for the fees charged by administrative agencies for the execution of laws under the unified stipulations of the State, all other administrative charges shall not be charged at the port to reduce the operation burden of border trade enterprises.

15. Promote the regional cooperation and matched assistance

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(51) Promote the regional technical cooperation. In accordance with the stipulations of the industrial policies of the State, encourage the overall economic technical cooperation between the eastern, middle and western regions under the guideline of market, with profits as centre, and the enterprises as the main body on the basis of making full use of the comparative advantages between different regions. According to the preferential policies given to the foreign invested enterprises, adopt effective measures to improve the investment environments and raise the level of services thus attract the enterprises as eastern and middle regions to invest and establish plants or cooperation in development at the western regions by means of wholly investment, holding shares, participating in the shares, acquisition, association, merger, lease, trusteeship, and contact for operation. In the process of cooperation, production equipments shall be eliminated, backwards techniques and heavy pollution projects are prohibited from transfer to western regions.

(52) Enhance the matched assistance and help working. Relevant provinces, municipalities directly under the central government and cities under the central planning at eastern regions shall, on the basis of the advantages of its own and the regions under matched assistance, continually the construction of a batch of primary schools, middle schools, health centers and cultural stations, organize the circular teaching, medical treatment and bring the science and technology to the countryside at the regions receiving such assistance. Funds for the matched assistance shall be collected by the provinces, municipalities directly under the central government and cities under the central planning at eastern regions according to the abilities. The poverty-relief working with petty loans shall be continued to provide credit services to the farmers at the poverty-stricken districts at western regions. Methodically carry out the activities to "make border flourishing and the people rich", mainly support the boundary counties in the minority nationality regions and poverty-stricken regions, manage the pilot experiment and utilize the aid measures to the grass roots.

16. Attract and make full use of professionals

(53) The system of allowances for working at hardship remote regions starting from the year 2001 and the funds of which are assumed by the financial department under the central government. Salaries received by peoples working at the administrative departments and public institutions at hardship remote areas are increased to gradually reach or above the average level of the country and thus encourage and attract professionals working at hardship remote areas.

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(54) Arouse the enthusiasm and creativity of the professionals working at the western regions. For the advanced technicians badly needed by their works who still undertake the major economic construction projects or work in the hardship remote areas although they have reached the age to retire may be continually engaged after the approval of the people's government at the province level. Such engagement shall neither change the authorized size of the unit nor occupy the post for professional services. Vigorously strengthen the support on the selection of experts receiving special allowances of the State, the establishment of scientific research floating stations for postdoctoral and the scientific research station for postdoctoral at enterprises as well as the assistance of the persons study abroad by offering scientific research expenditures. Further improve the working and living conditions for the professionals working at the western regions and give them priority in the providing of scientific research expenditures, appointing assistants and the application of projects.

(55) Strengthen the training of peoples working at western regions. Training the professionals badly needed by the western regions by ways of training at local place or arranging them receiving trainings at the eastern regions or foreign counties in combination of important tasks at the development of western regions, the implementation of major construction projects and important research tasks. Give more guideline and support in the training of minority nationalities, young and middle-aged scientific technicians and the civil servants. Increase the training outlay and support the institutions and teachers in offering such trainings. Properly use the special funds given by the State, seek international assistance projects and pay more attention to the trainings of persons at western regions.

(56) Encourage the professionals and intellectuals going west. Support the professionals participate in the development of the western regions by part-time work, short-time service, undertake trust projects, cooperative research, becoming a shareholder by technique and contract and operation. Arrange senior expert of China, excellent postdoctoral and persons returned after studying abroad to research and provide advise service periodically and in batches. Organize long-distance services provided through modern communication means and net techniques. Assistant the establishments of parks for set up business at the western regions at certain places which fulfill specified conditions to make full use of the advantages of intensive techniques, complete equipments and preferential policies and attract the persons study abroad to establish hi-and-new tech enterprises or conduct the research and development of high and new techniques.

(57) Implement the matched assistance with professionals and intellectuals. In combination with the economic matched assistance, fix the matched provinces

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(autonomous regions and municipaliteis directly under the central government) between the western and eastern regions for the development of professionals and important assistance projects at the western regions. Support the western and eastern regions in the arrangement of scientific technical professionals to exchange between the regions and hold a temporary post for practice, make professionals and information to be shared between the regions. Persons working at the western regions shall receive the same salary, welfare and treatments in the origin unit. The matched unit at the western regions may grant allowances to such person according to actual conditions.

(58) Persons working at western regions shall be free to come and go under their own decisions. Their personnel archives may be transferred to the unit where he currently works or to be kept by the original unit or to be kept by professional resource exchange agencies under the unit where he currently works or the original unit. The graduated student work at the western regions at the year when he graduates may transfer his registered permanent residence to the place where he works or to his native place. The professional resources exchange agency under the competent department of the government shall provide professional delegate service for them, who shall be exempted from the fees of archives management within five years after the archives are transferred to such agencies. The professional resources exchange agency shall provide social services for such archives such as the salary adjustment and the evaluation of the title of technical post. In case the persons invested or set up enterprises at the western regions or in need of by the development of construction have transferred registered permanent residence to the western regions, such registered permanent residence may be re-transferred to the original place on his own decision when he returned to the eastern regions for working and living. The professionals selected and appointed by the State to undertake key tasks or important construction projects of the development of western regions, the registered permanent residence may not be transferred and the working relations at the original unit shall be kept. They shall enjoy the same treatment given to the workers at original unit in respect to the promotion of post, assessment of special technical post and the adjustment of salaries. Living problems such as the wife and husband are unable to live together shall be settled firstly. The unit shall underwrite personal accident insurance for such person if they have such ability. The students graduated from colleges and technical secondary school working at the hardship remote areas may be fixed post in advance. As for the professionals badly needed by the regions, the salary granted for them may be higher than others according to the actual conditions of different districts. Governments at western regions shall accelerate the reform of personnel and employment system, and permit other citizens keeping original registered permanent residence to invest in operation or participate in the construction of development of the western regions.

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(59) provide convenience for going out of and coming into China to the foreign technical professional, senior managerial persons and investors at the western regions. The person set out below may receive the convenience in coming into China and reside at China: persons undertake the scientific technical Projects at the province and the State level signed by the central government or local government with foreign institutes; foreign hi-tech professionals and foreign professionals at the upper level of management working in important construction agreements; foreign hi-tech professionals and foreign professionals among the persons studying abroad and returned to the homeland after graduation; foreign professionals offer non reimbursable assistance between governments of different countries; investors, foreign managers at upper level and technicians in large foreign-invested enterprises; where the abovementioned persons need to come into China many times, such person may receive entry visa with the period of validity of one year to five years according to actual conditions; persons resided in China shall receive the permit of residence for foreigners with the period of validity of one year to five years according to actual conditions; if he is necessary to come in and go out of China many times, he shall receive the return visa for many times with the same period of validity of one year to five years

(60) Reform the system of control of domicile. All the persons having legal and fixed domicile, stable occupation or source of income at the cities or towns under the prefecture level (including prefecture-level city), shall have the right to get the registered permanent residence under his own decision. The governments at municipalities directly under the central government of the western regions or cities at the deputy province level may adjust the policies relating to the transfer of registered permanent residence under the conditions that he shall have legal and fixed domicile, stable occupation or source of income under the guideline of city planning and population planning and taking the comprehensive bearing capability and actual requirement of social and economic development into consideration and further release the limitation on the transfer of registered permanent residence. The planning management system of "Agricultural converting to dwellers at urban areas. As for the persons settle their registered permanent residence at the western regions, all the departments may not collect the capacity increasing fee of cities and towns and other similar fees.

17. To allow science and technology to play a leader role

(61) Various science and technology funds, and scientific & technological planning outlays set up by the State shall be spent largely in the western part of the country. The key tasks are to improve the ecological environment, construct infrastructure facilities, restructure the industrial mi, work out pivotal technologies with an extensive applicability and bring them into industrial usage in a comprehensive way as well, in the western part of China, thus to confer more intensive supports to the development of China's west.

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Besides, it is necessary to make greater endeavors to furnish China's west with stronger scientific and technological strengths, construct scientific & technological research infrastructures such as state-level key laboratories, engineering centers and in-field observation towers, and basic databases, biological germ plasm (gene) resources repositories, and scientific and technological information networks.

(62) It is required to encourage those enterprises in China's west to spend more of their received funds in technological development. Varied expenses incurred by enterprises in research and development of new products, technologies and production techniques, including the new product designing charges, technical procedure formulating costs, equipment adjusting expenses, expenses in testing raw materials and semi-finished products, purchasing costs of technical documents, etc. intermediate experimenting expenses, wages and salary to those working personnel in research institutes, other expenditure in relation to depreciation of research equipment, trial production of new products and technological research which have not brought into the State plan yet, as well as the expenses in authorizing other organs to conduct scientific and technological research, etc. are subject to no restrictions in terms of their occupied percentages in the total, and are all brought into management expenses. Various expenses of enterprises in research and development of new products, technologies and production techniques shall increase on a year-on-year basis; those enterprises whose expenses on these fronts have registered an annual growth rate of more than 10% shall be entitled to have their taxable business revenues, as posted in reality, offset by 50%.

(63) To make greater efforts in boosting the development of China's west by use of the fund specific for scientific and technological innovation of small/medium-sized enterprises. It is suggested to, according to relevant management methods; arrange those projects in application for the fund specific for scientific and technological innovation in small/medium-sized enterprises in China's west, for receiving the fund as such ahead of other projects, under identical circumstances.

(64) To put into force the "Notice of the Administrative Office of the State Council with Regard to Dissemination of Certain Regulations Formulated by the Ministry of Science & Technology upon Boosting the Transformation of Scientific & Technological Results into Productive Forces" (file reference: [1999] No.29), augment the commissions attributable to those scientific and technological specialists who have conducted transfers of scientific and technological results, or embarked on science & technological oriented enterprises in China's west, and allow them to possess more shares in the science & technology oriented enterprises thus established, accordingly.

18. Enhancement of investments in the education sector

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(65) To pour more funds for investing purpose. It is required to list those regions in China's west that are populated by those residents of national minority, or are mountainous areas, pasturing areas or frontier areas as key areas under the State's project titled "Compulsory Education for Poverty-Stricken Areas", thus to receive intensive financial supports from the central government. In the period of China's "Tenth Five-Year-Long National Development Program", the State government will allocate a specific fund to carry out the second phase of the project titled "Compulsory Education for Poverty-stricken Areas". This fund is going to be used primarily to support the development of compulsory education forces in China's west, cut down the percentage occupied by government erected supporting facilities in the total to an appropriate extent, furnish those elementary and middle schools in rural areas with funds to reconstruct their shabby buildings, and pour funds into those elementary and middle schools in China's west, too. It is advised to support the development of a variety of occupational education institutes in China's west in multiple forms, raise funds in order to help those counties, which have been designated as key targets under the state's poverty alleviation program, in China's west to build up a galaxy of secondary vocational schools on their respective territories, and also help furnish China's west with a number of exemplary senior vocational schools. The competent authority under the State Council and competent authorities at province, autonomous region and municipality levels shall make concerted efforts to help construct a horde of leading colleges and universities in China's west. It is also advised to apply for more loans from commercial banks, international financial organs and foreign governments, hence to bolster up the erection of basic education and higher learning institutions in China's west, improve the educational conditions and expand the scale of education service in China's west, too. It is required to carefully put into force a diversity of measures for the sake of mitigating those students in financial difficulty, such as "scholarship, stipend, loan, subsidy, tuition fee reduction and exemption", and put into force the country's student financing system, in a purpose to guarantee those students in colleges and universities who hail from China's west and are stricken by financial difficulties to complete their studies without a hitch.

(66) To recruit more students. It is suggested to allow those colleges and universities in China's west to recruit more students (especially those to be trained for pre-determined employers), and encourage those colleges and universities directly under state ministries to recruit more students from China's west, and advocate those colleges and universities in China's west and China's central area to recruit more students from China's west as well, enable more of those fresh graduates from senior high schools in China's west to get into colleges and universities, and give preferential treatments to those colleges & universities in China's west in terms of teaching materials compilation, examination and approval of academic degree conferment stations, major academic subject construction, and pivotal laboratory construction, etc. It is recommended to expose those cadres, headmasters and teachers with educational organs in China's west to more intensive trainings in all-different forms, expose those teachers in elementary and high schools in poverty-stricken areas to regular trainings, encourage and support social forces in China's west to build up schools in various forms, intensify the cooperation and exchanges between colleges and universities in China's west with their counterparts in China's east,

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China's central area, in Hong Kong, Macao, Taiwan and in other countries, and allow colleges and universities in China's west to dispatch more personnel to study abroad, too.

(67) To match educational organs with their counterparts in other areas. It is suggested to match those educational organs in China's east with their counterparts in certain poverty stricken areas in China's west, select and organize a galaxy of exemplary schools in some economically better developed provinces (municipalities) in China's east to support their counterparts in poverty-stricken areas within some certain provinces (autonomous regions, municipalities) China's west, hence to help their counterparts financially and academically. Besides, it required to mobilize those schools in medium/large-sized cities in China's west to support their counterparts in poverty-stricken areas in certain provinces (autonomous regions and municipalities) also in China's west financially and academically, thus to give a boost to the development of compulsory education sector in China's west; intensify those supports granted by colleges and universities in China's east and China's central area to their counterparts in China's west, help those colleges & universities in China's west strike up certain academic subjects, teachers and laboratories as they need, and build up their respective branches, thus to enhance the level of educating skills of colleges & universities in China's west. The State government will continue to provide funds, and make use of the educational resources in the hinterlands, as well as launching bespoke classes for Tibetan students in the hinterlands, certain preparatory courses for Tibetan students in colleges & universities in the hinterlands, and bespoke classes for Tibetan students within senior high schools in the hinterlands, so as to foster up human talents for China's west directly.

(68) To speed up the paced in pursuit of informatization in the educational sector. It is required to gradually allow all those higher education institutes in China's west to have access to www.edu.cn and www.broadband.com.cn, and build up secondary vocational schools, elementary and high schools in China's west, as well. During the country's "10th Five-Year National Development Program" period, it is advised to allow those teachers in elementary & high schools and students in normal schools in China's west to grasp basic computer skills and lores; and create prerequisite conditions to spread computer lores and means of informatized education throughout those elementary and high schools in China's west step by step; equip schools in China's west with a lot more information technology based educational devices, construct a remote learning education system in China's west, develop high-quality educational software products, and formulate the standard governing such educational software; provide high-quality resources for the sake of offering remote educational service to students in China's west. Moreover, www.edu.com.cn has offered discounts to students in all those elementary, high schools, and colleges & universities in China's west in terms of their access to Internet service.

19. To intensify the efforts in striking up cultural and sanitary utilities

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(69) To make greater efforts in building up social utilities. The national health organ offers a special subsidy to those areas and realms in China's west that have not been developed well, as far as their health care career is concerned. The central government also proffers a political and legal subsidy, and allocates it to those key poverty-stricken counties whose names have been listed under the country's poverty alleviation program, certain counties that have been designated by their respective provincial governments as main targets to receive this subsidy, and other economically poorly developed countries with weak social insurance capabilities, in proportion to their weight factors, thus to assist those political 7 legal organs in these poverty stricken areas in reinforcing their financial capabilities. The state government provides another subsidy specific for repair and maintenance of cultural facilities and a national subsidy for "10,000-li corridor", which is mainly used to finance the cultural palaces, cultural centers, public entertainment halls, libraries, theaters, performing courts (premises) administered by those cultural organs at county level or above in those frontier counties in China's west; and the national subsidy specific for protection of cultural relics is largely used to finance those projects launched by key organs liable for protection of cultural relics, leading museums at State level, major cultural relics repositories at State level, and significant archaeological projects, all in China's west, for the sake of rescuing, repairing, protecting, digging out and sorting out cultural relics of these organs.

20. Interpretation to and implementation of policies and measures:

(70) These Enforcement Opinions shall be, in principle, interpreted by the Administrative Office for the Steering Group for Development of China's West under the State Council, and in accordance with the arrangements for division of functions and powers of office borne by relevant departments under the State Council; to be specific, the contents of these Enforcement Opinions are to be interpreted by price control, economic and trade, education, science and technology, finance, human resources, State-owned resources, foreign trade, and taxation authorities; whilst related authorities under the State Council shall be able to, as per their needs in reality, issue implementation regulations or other concrete enforcement opinions, without exceeding their respective limits of powers, in conformity to a certain number of policies and measures formulated by the State Council with regard to development of China's west at full blast, and also pursuant to the present Enforcement Opinions. Governments at all levels in China's west shall follow out the State's regulations, carry out the uniform policies and measures for developing China's west at full blast, plus relevant enforcement opinions and implementation regulations. In addition, the enforcement policies upon a certain number of policies and measures for development of China's west at full blast shall be put into force commencing from 2001.

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**国务院办公厅转发国务院西部开发办关于西部大开发若干政策措施实施意见
的通知**

发文机关国务院办公厅 法规文号国办发[2001]73号

颁布日期 2001-09-29 生效日期 2001-09-29

(国办发〔2001〕73号)各省、自治区、直辖市人民政府，国务院各部委、各直属机构：
国务院西部开发办《关于西部大开发若干政策措施的实施意见》已经国务院同意，现转发给你们，请认真贯彻执行。

中华人民共和国国务院办公厅

二〇〇一年九月二十九日

关于西部大开发若干政策措施的实施意见

(国务院西部开发办 二〇〇一年八月二十八日)

实施西部大开发战略，加快中西部地区发展，是党中央高瞻远瞩、总揽全局做出的重大决策。根据《国务院关于实施西部大开发若干政策措施的通知》(国发〔2000〕33号)，国务院西部开发办会同有关部门，进一步研究制定了西部大开发若干政策措施的实施意见。

一、政策措施的适用范围

(一)实施西部大开发若干政策措施和本实施意见的适用范围，包括重庆市、四川省、贵州省、

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云南省、西藏自治区、陕西省、甘肃省、宁夏回族自治区、青海省、新疆维吾尔自治区（新疆生产建设兵团单列）和内蒙古自治区、广西壮族自治区。（上述地区以下统称：西部地区）。其他地区的民族自治州（湖南省湘西土家族苗族自治州、湖北省恩施土家族苗族自治州、吉林省延边朝鲜族自治州），在实际工作中比照有关政策措施予以照顾。

二、加大建设资金投入力度

（二）提高中央财政性建设资金包括中央基本建设投资资金、建设国债资金用于西部地区的比例。国家政策性银行贷款、国际金融组织和外国政府优惠贷款，在坚持贷款原则的条件下，尽可能多安排西部地区的项目，争取提高用于西部地区的比例。

（三）对国家新安排的西部地区重大基础设施建设项目，其投资主要由中央财政性建设资金、其他专项建设资金、银行贷款和利用外资以及企业自筹资金解决，不留资金缺口，地方政府在土地使用、收费减免等方面积极配合。要集中力量建设一批关系西部开发全局的重大工程，如“西气东输”、“西电东送”、青藏铁路、公路国道主干线、水资源合理开发和节约利用等。

（四）中央将采取多种方式，筹集西部开发的专项资金，支持西部开发的重点项目。铁道、交通、水利、农业、林业、信息产业等部门在安排建设资金时，要继续提高用于西部地区重点项目的比重。

三、优先安排建设项目

（五）以科学规划为指导，发挥计划和市场两种机制在配置资源中的作用，在西部地区优先布局一些建设项目，包括：水利、公路、铁路、机场、管道、电信等基础设施建设，生态环境建设，特色农业发展，水电、优质煤炭、石油、天然气、铜、铝、钾、磷等优势能源、矿产资源

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开发和利用，城市基础设施建设，特色旅游业发展，特色高新技术及军转民技术产业化。

四、加大财政转移支付力度

(六) 加大对西部地区特别是民族地区(指民族自治区、享受民族自治区同等待遇的省和非民族省份的民族自治州)一般性转移支付的力度。随着中央财力的增加，中央财政逐步加大对西部地区一般性转移支付的规模。一般性转移支付以各地标准财政收支差额作为计算的依据，按科学合理的原则，根据客观因素计算标准收入和支出，采用统一公式，不受主观因素影响。在一般性转移支付资金分配方面，对民族地区给予适度倾斜。从2000年起，中央财政安排一部分财力，专项用于对民族地区的转移支付。

(七) 中央对地方专项资金补助向西部地区倾斜。加大对西部地区农业科技发展、旱作农业、节水农业、农业生态环境保护和建设、农业病虫害防治和救助等方面的投入力度。支持在西北地区开展空中云水资源的开发利用，对水土条件和沙尘暴进行监测、预测。加大对西部地区农业综合开发的投入力度，以改造中低产田为重点，改善农业基本生产条件和生态环境；大力发展优质高产高效农业，促进产业化经营；有选择地建设现代化农业示范区和科技示范区。从2001年起，根据西部地区的实际情况，适当调减农业综合开发财政资金地方配套比例，增加对土地治理的投入。对西部地区财政困难的省(自治区、直辖市)，因执行1999年出台的提高机关事业单位职工工资和城镇低收入居民收入政策而增加的支出，由中央财政给予适当补助，补助额根据各地机关事业单位在职职工和离退休职工人数、月人均工资和离退休费增加额及转移支付补助系数确定。中央补助地方国有企业下岗职工基本生活费、企业离退休人员基本养老金和城镇居民最低生活保障金支出，适当向西部地区倾斜。教育、科技、卫生、政法、文化、文物等专项资金补助的分配，也要向西部地区倾斜。

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(八) 中央财政扶贫资金重点用于西部贫困地区。随着中央财力的增加,逐步加大对西部贫困地区和民族地区的扶贫资金投入力度,主要用于贫困乡村的基础设施建设、种植和养殖业、农村基础教育和职业技术教育、文化卫生事业和先进适用技术的推广与培训等。

(九) 实施天然林保护工程,国家在安排基建投资、财政专项补助资金和对地方财政减收补助资金等方面给予支持。基建投资包括封山育林育草、飞播造林、人工造林和种苗设施建设补助等。财政专项补助资金包括森林管护事业费,国有林区森工企业基本养老保险补助费、政策性社会性支出补助费、下岗职工基本生活保障费补助和下岗职工一次性安置费补助。对因实施天然林保护工程影响地方财政收入部分,中央财政在一定时期内给予适当补助。对森工企业因木材产量调减造成无力偿还的银行债务实行先停息挂账,然后在清理核实的基础上,通过冲销呆坏账等方式予以解决。

(十) 开展退耕还林还草试点工作。国家按长江上游地区每亩退耕地每年补助150公斤、黄河上中游地区每亩退耕地每年补助100公斤粮食(原粮)的标准,在一定时期内向退耕户无偿提供粮食,补助粮食的价款(每公斤原粮1.4元)由中央财政承担,调运费由地方财政承担。同时,国家给予退耕户适当的现金补助,补助标准按退耕面积每亩每年20元计算,所需资金由中央财政负担;国家向退耕户提供种苗费补助,补助标准按退耕还林还草和宜林荒山荒地造林种草面积每亩50元计算,所需资金由中央基建投资安排。对因实施退耕还林还草影响地方财政收入部分,由中央财政在一定时期内给予适当补助。另外,要积极支持防沙治沙工作。

(十一) 对在实施农村税费改革试点过程中,因改革而造成乡镇财政困难,自身无法克服的,中央财政将按照规范的转移支付办法,适当给予补助。

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五、加大金融信贷支持

(十二) 加大对西部地区基础设施建设的信贷投入。重点支持铁路、主干线公路、电力、石油、天然气等大中型交通、能源项目建设。对投资大、建设期长的基础设施项目，根据项目建设周期和还贷能力，适当延长贷款期限。其中，国家开发银行对高速公路项目，在项目资本金比例达到40%和统借统还的条件下，贷款期限可放宽至18年(含宽限期，下同)；对水电项目，贷款期限可放宽至25年；对“西电东送”非水电项目，贷款额超过3亿元的，贷款期限一般可放宽至18年，最长可放宽至20年；对城市基础设施项目，贷款期限可放宽至10年；对其他基础设施项目，贷款期限最长可放宽至15年。

(十三) 扩大以基础设施项目收益权或收费权为质押发放贷款的范围。继续办好农村电网收益权质押贷款业务，开展公路收费权质押贷款业务，创造条件逐步将收费权质押贷款范围扩大到城市供水、供热、公交、电信等城市基础设施项目。对具有一定还贷能力的水利开发项目和城市环保项目(如城市污水处理和垃圾处理等)，探索逐步开办以项目收益权或收费权为质押发放贷款的业务。

(十四) 增加农业、生态建设的信贷投入。对西部特色农业、节水农业、生态农业发展在信贷方面给予支持，扶持一批有发展前景、带动作用强、以公司加农户为经营方式的龙头企业。农业银行和农村信用社要积极扩大农户小额贷款，对确有还贷能力的可以发放信用贷款。有选择地增加对生态环境建设项目的贷款投入。配合退耕还林还草、封山绿化等生态环境建设工程，对一些有还贷能力的速生丰产用材林、经济林、山野菜、中药材开发以及个体苗圃等项目，增加信贷投入。

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(十五) 运用信贷杠杆支持经济结构及产业结构调整。支持电力、天然气、旅游和生物资源合理开发等西部优势产业发展，对贷款金额较大的重点项目，可以由商业银行总行直贷解决，贷款不纳入当地分行存贷比或限额考核范围。西部地区农村电网改造贷款，由中国农业银行总行统一安排贷款计划和资金。同时，对西部地区企业技术改造、高新技术企业和中小企业发展，也要给予信贷支持。

六、大力改善投资软环境

(十六) 认真贯彻落实国有企业改革和发展的有关政策，深化西部地区国有企业改革，使企业真正成为市场竞争的主体。加快建立现代企业制度，实行制度创新。除关系国家命脉和安全的企业由国家控股外，鼓励其他国有大中型企业通过规范上市、中外合资和相互参股等多种形式，依法改制为有限责任公司或股份有限公司。改制企业要依法建立董事会、监事会，明确股东会、董事会、监事会和经理层各自的职责，做到各负其责，协调运转，有效制衡。建立分工明确的国有资产管理、经营和监督体制，使国有资产出资人尽快到位，强化国有资产经营主体的外部监督。进一步深化企业内部劳动、人事、分配三项制度改革，逐步形成经营者能上能下、人员能进能出、收入能增能减的新机制。结合产业结构调整，坚持有进有退、有所为有所不为的方针，推进国有经济布局的战略性调整。进一步放开搞活国有中小企业，积极推进中小企业组织管理体系、政策体系和社会化服务体系建设。在实际工作中加大对西部地区国有企业扭亏脱困、改组改造的支持力度。

(十七) 积极引导西部地区个体、私营等非公有制经济加快发展，鼓励东、中部企业和个人到西部地区投资。除法律有特殊规定外，凡对外商开放的投资领域，国内各种所有制企业均可进入。鼓励个体、私营等非公有制经济主体以独资、合资、合作、特许权等多种方式进行投资。

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(十八) 简化投资项目审批程序。除关系国民经济全局和长远发展、对国家安全有重要影响的重大项目或有特殊规定的项目外，企业利用自有资金或国内银行贷款投资于国家非限制类产业的项目，需要政府平衡建设、经营条件的，政府主管部门只审批其项目建议书。企业在落实各项建设条件后，自主决定是否开工建设，并在开工后报政府主管部门备案。

(十九) 认真遵照执行中央关于引进外资工作的一系列政策、法规。努力优化外商投资的地区布局，鼓励外商向西部地区投资。合理简化外商投资项目的审批程序。除重大项目或有特殊规定的项目外，外商投资项目利用自有资金和商业银行贷款在西部地区投资于国家鼓励类产业及优势产业的，政府主管部门只审批项目的可行性研究报告，项目建议书、开工报告不再报政府主管部门审批。逐步简化对外商投资企业合同、章程的审批程序。

(二十) 进一步转变政府职能，在改善投资软环境上下功夫，整顿市场经济秩序，切实保护知识产权，维护经济法制。实行政企分开，减少审批事项，规范办事程序，清理和废止不符合发展社会主义市场经济和对外开放要求的规章制度。确需各级政府审批的事项，应实行便捷服务，提高办事效率和透明度。加强仲裁机制建设，及时处理经济纠纷案件，保障投资者的合法权益。

七、实行税收优惠政策

(二十一) 对设在西部地区国家鼓励类的内资企业和外商投资企业，在2001年至2010年期间，减按15%的税率征收企业所得税。国家鼓励类的内资企业是指以《当前国家重点鼓励发展的产业、产品和技术目录（2000年修订）》中规定的产业项目为主营业务，其主营业务收入占企业总收入70%以上的企业。国家鼓励类的外商投资企业是指以《外商投资产业指导目录》中鼓励类项目和《中西部地区外商投资优势产业目录》中规定的产业项目为主营业务，

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其主营业务收入占企业总收入70%以上的企业。经省级人民政府批准，民族自治地方的内资企业可以定期减征或免征企业所得税，外商投资企业可以减征或免征地方所得税。中央企业所得税减免的审批权限和程序按现行有关规定执行。

(二十二)对在西部地区新办交通、电力、水利、邮政、广播电视企业，给予减免企业所得税的优惠政策。其中：内资企业自生产经营之日起，第一年至第二年免征企业所得税，第三年至第五年减半征收企业所得税。外商投资企业经营期在10年以上的，自获利年度起，第一年至第二年免征企业所得税，第三年至第五年减半征收企业所得税。本条所称交通企业是指投资新办从事公路、铁路、航空、港口、码头运营和管道运输的企业；电力企业是指投资新办从事电力运营的企业；水利企业是指投资新办从事江河湖泊综合治理、防洪除涝、灌溉、供水、水资源保护、水力发电、水土保持、河道疏浚、河海堤防建设等开发水利、防治水害的企业；邮政企业是指投资新办从事邮政运营的企业；广播电视企业是指投资新办从事广播电视运营的企业。除另有规定外，上述各类企业主营业务收入需占企业总收入70%以上。

(二十三)对保护生态环境，退耕还林(生态林应占80%以上)还草产出的农业特产收入，自取得收入年份起10年内免征农业特产税。

(二十四)西部地区公路国道、省道建设用地，比照铁路、民航建设用地，免征耕地占用税。免征耕地占用税的范围限于公路线路、公路线路两侧边沟所占用的耕地，公路沿线的堆货场、养路道班、检查站、工程队、洗车场等所占用的耕地不在免税之列。公路国道、省道以外其他公路建设用地是否免征耕地占用税，由省级人民政府决定。上述免税用地，凡改变用途，不再属于免税范围的，应当自改变用途之日起补缴耕地占用税。

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(二十五)西部地区内资鼓励类产业、外商投资鼓励类产业的项目在投资总额内进口自用设备,除《国内投资项目不予免税的进口商品目录(2000年修订)》和《外商投资项目不予免税的进口商品目录》所列商品外,免征关税和进口环节增值税。符合《中西部地区外商投资优势产业目录》的外商投资项目,在投资总额内进口自用设备,免征关税和进口环节增值税,其审批程序按照《国务院关于调整进口设备税收政策的通知》(国发〔1997〕37号)的规定执行。

八、实行土地使用优惠政策

(二十六)有计划、有步骤地对坡耕地退耕还林还草,鼓励利用宜林宜草荒山、荒地造林种草,实行谁退耕、谁造林、谁种草、谁经营、谁拥有土地使用权和林草所有权。国有荒山、荒地等未利用地依法出让给单位和个人进行造林、种草等生态建设的,可以减免土地出让金,实行土地使用权50年不变;达到出让合同约定的投资金额并符合生态建设条件的,土地使用权可以依法转让、出租、抵押;土地使用权期限届满后,可以申请续期。利用农村集体所有的荒山、荒地等未利用地进行造林、种草等生态建设的,可以通过承包、租赁、拍卖等方式取得土地使用权,实行土地使用权50年不变;土地使用权可以继承、转让(租)、抵押。

(二十七)对基本农田实行严格保护,实现耕地占补平衡。坡耕地较多的地区,为保护当地粮食生产能力,在不影响生态建设的前提下,依据土地利用总体规划,可以将部分已经过多年整治、有良好的水利与水土保持设施的坡度为15度至25度之间的耕地划定为基本农田,也可以将部分配套设施较好的新开发整理的耕地划定为基本农田。可以按照有关规定,调整基本农田种植业生产格局,发展经济作物,但不得破坏耕作条件。土地整理项目应优先安排在基本农田保护区内,使保护区内有效耕地面积不断增加,质量不断提高。增加国家对西部地区土地整理复垦开发资金的投入。西部地区各省(自治区、直辖市)上缴中央的新增建设用地土地有偿

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使用费，原则上通过安排土地开发整理项目全额下拨。把未利用土地开发成草地、园地，经政府有关主管部门认定能调整为耕地的，可折抵补充耕地指标，按耕地加以保护和管理。基础设施建设占用耕地的，在保证耕地占补平衡的前提下，其耕地开垦费可按各省（自治区、直辖市）所定标准的下限收取。

（二十八）提高建设用地审批效率，减少审批环节，及时提供并保障经济建设用地。需报国务院批准的建设用地，在用地报批阶段，政府主管部门主要审查是否符合土地利用规划与计划、耕地占补平衡和征地补偿安置能否落实。报批资料可以根据审查的内容相应简化。征地补偿安置要符合《土地管理法》等法律规定，防止各种搭车收费，同时切实保护农民利益。使用国有未利用地，可以免缴土地补偿费。建设项目用地除法律另有规定外，应依法有偿使用国有土地，鼓励以招标、拍卖等方式供地。外商投资项目用地，确属必需的，经批准，可以用国有土地使用权作价入股、作价出资的方式提供国有土地使用权。

九、实行矿产资源优惠政策

（二十九）在国土资源调查计划中，优先安排西部地区的调查评价项目，工作经费向西部地区倾斜。重点安排西部地区重要矿产资源集中区、国家紧缺矿产和地下水资源的调查评价工作，以及地质工作程度较低地区、地质灾害严重地区的基础地质工作。

（三十）在西部地区由国家出资勘查形成的探矿权、采矿权价款，按有关规定，符合下列条件之一的，经批准，可以部分或者全部转为国有矿山企业或地勘单位的国家资本：勘查或开采石油、天然气、煤层气、富铁矿、优质锰矿、铬铁矿、铜、镍、金、银、钾盐、铂族金属、地下水等矿产资源的；在国家确定的扶贫开发重点地区和重点开发地区勘查、开采矿产资源的；大

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中型矿山企业因资源枯竭，勘查接替资源的；国有矿山企业经批准进行股份制改造或对外合营时，国有资本持有单位以探矿权、采矿权价款入股的；国有矿山企业由于自然灾害等不可抗拒的原因，缴纳探矿权、采矿权价款确有困难的。

(三十一) 在西部地区勘查、开采矿产资源，符合下列条件的，可以申请减缴或免缴探矿权使用费、采矿权使用费：石油、天然气、煤层气、铀、富铁矿、优质锰矿、铬铁矿、铜、钾盐、铂族金属、地下水等矿产资源的勘查、开发，大中型矿山企业为寻找接替资源申请的勘查、开发，运用新技术、新办法提高综合利用水平（包括低品位、难选冶的矿产资源开发及老矿区尾矿利用）的矿产资源开发，政府主管部门认定的其他情形。探矿权使用费，第一个勘查年度可以免缴，第二至第三个勘查年度可以减缴50%，第四至第七个勘查年度可以减缴25%。采矿权使用费，矿山基建期和矿山投产第一年可以免缴，矿山投产第二至第三年可以减缴50%，第四至第七年可以减缴25%，矿山闭坑当年可以免缴。

(三十二) 探矿权人投资勘查获得具有开采价值的矿产地后，可依法获得采矿权。允许将勘查费用计入递延资产，在开采阶段分期摊销。

(三十三) 积极培育矿业权市场，促进探矿权、采矿权依法出让和转让。出让矿业权的范围包括国家出资勘查并已经探明的矿产地、依法收归国有的矿产地和其他矿业权空白地。除采取依法申请批准方式外，可以采取招标、拍卖等其他方式出让矿业权。探矿权人、采矿权人可以采取出售、作价出资、合作勘查或开采、上市等方式依法转让探矿权、采矿权，也可以按有关规定出租、抵押探矿权、采矿权。

(三十四) 对于外商从事非油气矿产资源勘查开采的，除享受国家已实行的有关优惠政策外，

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还可以享受免缴探矿权、采矿权使用费1年，减半缴纳探矿权、采矿权使用费2年的政策。对于外商从事《外商投资产业指导目录》中鼓励类非油气矿产资源开采的，享受免缴矿产资源补偿费5年的政策。在中外合营方式中，中方以探矿权、采矿权入股的，其探矿权、采矿权应按规定依法评估确认，合理作价，由中方提供相关的地质成果资料。

十、运用价格和收费机制进行调节

(三十五) 深化价格改革，进一步提高市场调节价格的比重。西部地区部分铁路运价由政府定价改为政府指导价。省(自治区、直辖市)内航空支线实行浮动累价政策。列入全国城镇职工基本医疗保险用药范围的民族药价格，委托产地省级政府主管部门审批。

(三十六) 调整电价和水价，推进污水处理、垃圾处理收费改革。积极疏导西部电网电价矛盾，单独核定西部地区各电网输配电费用，鼓励电力生产企业与用户直接签订购电合同，降低用户电费负担；适当降低东西部地区之间骨干电网网络线的输电费用，鼓励“西电东送”。在统筹考虑合理开发与承受能力的前提下，优先调整西北水资源短缺地区的水利工程供水价格，保证水利工程建设维护成本开支得到合理补偿。西部地区城市已建成污水处理厂而未征收污水处理费的，要依据国家有关规定尽快开征污水处理费，已开征的可根据当地居民的承受能力，按照保本微利的原则逐步提高收费标准。西部地区可以根据当地情况出台垃圾处理收费政策，推行垃圾处理收费制度。

(三十七) 对西部地区新建铁路和铁路支线实行特殊运价。根据国务院确定的新路新价政策，对西部地区新建铁路可以按照偿还贷款本息、补偿合理经营成本的原则，核定新线特殊运价，以保证西部地区新建铁路按期偿还建设贷款，维持正常生产经营，促进西部地区铁路建设。进

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一步研究西部地区新建铁路特殊运价与全路统一运价之间差价的补偿方式。对西部地区铁路支线实行支线特殊运价。由国务院主管部门制定支线特殊运价的定价原则，具体价格水平由当地省级人民政府主管部门确定；对具备条件的西部支线，实行政府指导价或市场调节价，赋予铁路运输企业一定的价格自主权。

十一、扩大外商投资领域

(三十八) 外商投资西部地区农业、林业、水利、交通、能源、市政公用、环保等基础产业或基础设施建设，矿产、旅游等资源开发，建立技术研究开发中心，享受外商投资鼓励类产业的各项优惠政策。国家将根据各地经济发展情况和条件变化，及时补充、修订《中西部地区外商投资优势产业目录》及有关措施，扩大西部地区对外开放。

(三十九) 扩大西部地区服务贸易领域对外开放。将外商对银行、商业零售企业投资的试点扩大到西部地区中心城市(直辖市、省会城市和自治区首府城市)。将中外合资外贸公司的试点扩大到西部地区中心城市，并在中外双方的资格条件上比东部地区适当放宽。我国加入世贸组织后，在法律和有关协议的框架内，优先考虑西部地区外资银行经营人民币业务的要求。对外资保险公司申请到西部地区设立经营机构的给予优先许可，对外商在西部地区设立保险代理公司和合资保险经纪公司予以优先考虑。对西部地区兴办中外合资旅行社，在资质审查与项目审批方面适当放宽标准。按照我国加入世贸组织谈判的承诺和有关规定，允许外国会计公司(事务所)在西部地区兴办中外合作会计师事务所，对于一时不具备设立条件的，允许其在西部地区设立成员所，鼓励现有中外合作会计师事务所在西部地区设立分所。在条件成熟时，可以优先在西部地区兴办中外合作律师事务所。允许设立中外合资合作建筑与相关服务、设计服务企业并允许外商控股，逐步允许在建筑与相关服务、设计服务、工程服务、城市规划服务领域设立

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外资企业。逐步允许外商在中外合资铁路货运企业、中外合资道路货运企业中控股，在铁路货运、道路货运领域设立外资企业。

十二、拓宽利用外资渠道

(四十)要制定适用于西部地区的外商投资企业境内外上市，内资企业通过转让经营权、出让股权、兼并重组等方式吸引外商投资，以中外合资产业基金、风险投资基金方式吸引外商投资等管理办法。

(四十一)用好国际金融组织和外国政府优惠贷款，用于西部地区教育、卫生、扶贫、生态环境保护等领域。积极争取国际多边、双边赠款，优先安排西部地区项目。及时向西部地区介绍国际组织和有关国家政府对华提供优惠贷款和无偿援助的管理模式、申请程序及重点领域。帮助西部地区培养无偿援助项目管理人员，完善项目管理，增加项目管理的透明度，确保西部地区及时获得有关信息。优先支持对西部社会经济发展具有长远意义的环保、农业开发、基础教育、卫生、水利等领域的项目。

十三、放宽利用外资有关条件

(四十二)对外商投资西部地区基础设施和优势产业项目，视不同行业适当放宽对外商投资的股比限制。对外商投资西部地区商业项目，经营年限可放宽至40年，比东部地区延长10年；注册资本可放宽至3000万元，比东部地区降低2000万元。在华外资企业和中外合资合作企业向西部地区投资，被投资企业注册资本中外资比例不低于25%的，享受外商投资企业待遇。

(四十三)对外商投资西部地区基础设施和优势产业项目，适当放宽国内银行提供固定资产投

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资人民币贷款的比例，中外合资合作项目一般放宽到中方出资比例的一二〇%，外商独资项目扩大到外方注册资本的一〇〇%。对属于《外商投资产业指导目录》鼓励类和《中西部地区外商投资优势产业目录》的项目，外商具有良好信誉、贷款用于购买项目所需的国产设备材料及支付国内工程承包费用的，国内银行向其提供固定资产投资人民币贷款可不受上述比例限制，由银行独立评估，自主确定。允许外商投资项目开展包括人民币在内的项目融资。

(四十四)对西部地区利用国外优惠贷款建设的一些项目，允许适当提高项目总投资中利用国外优惠贷款的比例。对西部地区基础设施建设、生态环境建设、扶贫开发等领域的项目，根据项目的偿还能力，从一般要求国外优惠贷款占项目总投资的比例不超过五〇%，提高到最高可达七〇%，有限制采购条件或贷款机构对贷款比例另有规定的除外。加强利用国外优惠贷款规划与国家西部地区投资计划的衔接，对西部开发的重点外资项目，国家在资金上给予支持。

十四、大力发展对外经济贸易

(四十五)进一步放宽西部地区企业对外贸易经营权和经济技术合作经营权的标准。降低西部地区生产企业申请自营进出口经营权的标准，注册资金由三〇〇万元调整到二〇〇万元，科研院所、高新技术企业和机电产品生产企业的注册资金由二〇〇万元调整到一〇〇万元。私营生产企业申请自营进出口经营权的标准，按国有、集体生产企业的条件、标准和办法办理。西部地区外贸企业申请对外劳务经营权的标准，调整为上年进出口总额达到五〇〇〇万美元，或出口额达到三〇〇〇万美元。在未设立外经窗口公司的地(市)，可由该地(市)成立一家国有窗口公司，或指定一家国有外经贸公司申请对外劳务合作经营资格。

(四十六)鼓励西部地区发展优势产品出口。建立有机农产品生产服务体系和质量认证体系，

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加快有机农业科研成果向生产转化，建设一批无规定疫病区和畜产品出口示范基地，扩大有机农产品、畜产品出口。在符合国家产业政策的前提下，对西部地区出口产品逐步增加主产省（自治区、直辖市）主营生产企业的出口配额比例，鼓励西部地区优势初级矿产品和农副产向深加工、高附加值方向发展。

（四十七）鼓励西部地区企业开展对外承包工程和劳务合作。对西部地区有实力的大型专业工程企业，在申请对外承包工程和劳务合作经营资格、承接项目、获取信息、融资等方面，给予积极支持。推动中央大型企业在承揽项目、招聘劳务人员等方面与西部地区企业合作，带动其开拓国际市场。推动国内外大型企业与西部地区企业相互联合，共同承揽西部地区利用外资的基础设施建设项目。

（四十八）鼓励西部地区企业到境外特别是周边国家和地区投资办厂。对于西部地区企业到周边国家和地区设立境外加工贸易企业或承接援外合资合作项目，在同等条件下给予优先办理。对于符合条件的西部地区企业申请中央外贸发展基金开办境外加工贸易企业，给予优先考虑。

（四十九）对西部地区经济发展急需的技术设备，在进口管理上给予适当照顾。民族地区生产急需的自用产品，适当放宽进口限制。对西部地区进口配额产品，视具体情况在数量安排上适当给予倾斜。

（五十）按照国际规则，对边境地区继续实行优惠的边境贸易政策，在出口退税、进出口商品经营范围、进出口商品配额、许可证管理、人员往来等方面，简化手续，放宽限制。对边贸企业的边境贸易经营权，根据国务院主管部门的有关规定，由省级人民政府主管部门进行登记、管理和备案。对边境地区外经企业在毗邻国家边境地区承包工程和开展劳务合作，其项目合同

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由边境省级人民政府主管部门自行审批。对边贸企业出口原产于本地区且属于出口配额许可证管理的商品，除国家实行统一招标的商品、实行总量控制的重要工业品、实行主动配额管理的商品、配额有偿使用管理的商品、重点管理的边境贸易出口商品、军民通用化学品、易制毒化学品和消耗臭氧层的物质外，免领出口许可证。对边贸企业出口原产于边境地区并属于实行配额有偿使用管理的商品，适当放宽经营资格，减免配额有偿使用费。对边境地区属国家重点管理的边境贸易出口商品，由国务院主管部门专项下达一定数量的出口配额，并尽量满足边贸企业与毗邻国家边境地区经济技术合作所需带出设备材料和劳务人员自用生活物资的配额。除国家统一规定的行政机关执法收费外，取消口岸其他行政性收费，减轻边贸企业经营负担。

十五、推进地区协作与对口支援

(五十一) 推进地区经济技术协作。按照国家产业政策要求，在充分发挥地区比较优势的基础上，鼓励东部和中部地区与西部地区开展以市场为导向、以效益为中心、以互利为目的、以企业为主体的全方位经济技术协作。比照外商投资的有关优惠政策，采取有效措施，改善投资环境和提高服务水平，吸引东部和中部地区企业通过独资、控股、参股、收购、联合、兼并、租赁、托管和承包经营等多种方式，到西部地区投资设厂、合作开发。在开展合作的过程中，禁止把应予以淘汰的生产设备、落后的工艺技术和污染严重的项目向西部地区转移。

(五十二) 加强对口支援和帮扶工作。东部地区有关省、直辖市及计划单列市根据自身优势和对口支援地区的特点，在受援地区继续建设一批小学、中学、卫生所、文化站，组织巡回教学、巡回医疗、科技下乡活动。东部地区省、直辖市及计划单列市可以根据条件，筹集对口支援的资金。继续开展小额信贷扶贫工作，向西部贫困地区农户提供信贷服务。有组织地推进“兴边富民”行动，重点支持民族地区和贫困地区的边境县，抓好试点，把帮扶措施落实到基层。

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十六、吸引和用好人才

(五十三) 从2001年起,建立艰苦边远地区津贴制度,所需经费由中央财政负担。提高艰苦边远地区机关和事业单位人员的工资水平,逐步使其达到或高于全国平均水平,鼓励和吸引人才在艰苦边远地区工作。

(五十四) 调动西部地区专业人才的积极性和创造性。对已到退休年龄,但仍承担国家重点经济建设项目和在边远艰苦地区工作,属急需紧缺的高级专业技术人员,经省级人民政府主管部门批准,可适当延聘,不占单位编制和专业技术职务岗位数额。加大对西部地区政府特殊津贴专家选拔、博士后科研流动站、企业博士后科研工作站设置和留学人员科研经费资助等工作的支持力度。进一步改善西部地区高层次人才的工作和生活条件,在科研经费、助手配备、项目申请等方面给予倾斜。

(五十五) 加强西部地区人才培养。结合西部开发重点任务、重大建设项目和重要研究课题的实施,采取当地培训、到东部地区培训、出国培训等方式,培养西部地区紧缺人才。加强对西部地区少数民族、中青年科技骨干培训和公务员培训的指导与支持。增加培训经费,对负责培训的机构和师资队伍建设提供支持。用好国家专项经费,争取国际援助项目,重点支持西部地区人才培养。

(五十六) 鼓励人才和智力向西部地区流动。支持其他地区的人才以兼职、短期服务、承担委托项目、合作研究、技术入股、承包经营等多种形式参加西部开发。组织国内高级专家、优秀博士后和海外留学人员分期分批到西部地区考察和进行咨询服务,运用现代通信手段和网络技术开展远程服务。支持在西部有条件的地方建立留学人员创业园,充分利用其技术密集、设施

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完备、政策优惠的有利条件,吸引留学人员创办高新技术企业或从事高新技术研究与开发工作。

(五十七) 实行人才和智力对口支援。结合经济的对口支援,确定东西部地区之间人才开发的对口省(自治区、直辖市)和重点支援项目。支持东西部地区之间开展科技人才相互挂职交流锻炼,实行人才、信息共享。进一步扩大东西部地区之间干部交流的规模。对口支援到西部地区工作的各类人才,在西部工作期间,原单位工资福利待遇保持不变,西部地区对口单位可根据实际情况给予生活补贴。

(五十八) 对到西部地区工作的各类人才实行来去自由的政策。其人事档案可转到接收单位或由原单位保存,也可由接收单位或原单位所在地政府主管部门所属的人才交流机构保管。到西部地区工作的应届大学毕业生,根据个人意愿,户口可转到工作地区,也可转回原籍,由政府主管部门所属的人才交流机构提供人事代理服务,5年内免收以上人员的档案管理费用,并负责提供档案工资调整、职称评定等社会化服务。到西部地区投资、兴办实业的人员以及开发建设所需要的各类人才将户口迁入西部地区后,如果返回东部地区工作、生活,可以根据本人意愿将户口迁回原迁出地。经选派参加国家西部开发重点任务和重大建设项目的人才,可不迁户口,保留原单位工作关系,在职务晋升、专业技术职务评聘、工资调整等方面,与原单位同类人员享有同等待遇,优先解决其夫妻两地分居等生活困难,有条件的单位应为其办理人身意外伤害保险。对到艰苦边远地区工作的大中专毕业生,可提前定级,对特别急需的人才,各地可根据实际情况,适当高定定级工资标准。西部地区要加快人事和劳动用工制度改革,允许保留原籍户口的其他地区公民到西部地区从事投资经营和参加开发建设。

(五十九) 对到西部地区的外籍高科技人才、高层次管理人才和投资者提供出入境便利。提供入境、居留便利的人员范围是:执行中央或地方政府与国外签署的国家级和省部级科技项目、

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重点工程协议的外籍高科技、高层次管理人才，在华任职的留学归来人员中的外籍高科技、高层次管理人才，执行政府间无偿援助协议的外籍人员，较大的外商投资企业投资者及外籍高级管理人员和技术人员。上述人员如需多次临时入境；可以根据实际需要发给有效期一年以上、最长不超过五年的多次入境有效签证；对需在华常住人员，可以根据实际需要发给一年以上、最长不超过五年的外国人居留证，并对需多次出入境的，同时发给与外国人居留证相同期限的多次返回签证。

(六十) 改革户籍管理制度。凡在西部地区地级以下城市(含地级市)和小城镇有合法固定住所、稳定职业或生活来源的人员，可以根据本人意愿办理城镇常住户口。西部地区的直辖市、副省级城市可以根据当地经济和社会发展的实际需要及综合承受能力，在城市规划和人口规划的指导下，以有合法固定住所、稳定职业或生活来源为基本落户条件，调整户口迁移政策，放宽各类人才户口迁移限制。改革户口“农转非”计划管理体制。对到西部地区落户的人员，各部门均不得收取城镇增容费或其他类似费用。

十七、发挥科技主导作用

(六十一) 国家设立的各项科技基金、科技计划经费等专项经费向西部地区倾斜。重点围绕西部生态环境和基础设施建设、产业结构调整等方面的关键共性技术攻关及产业化，加大倾斜支持力度。加强西部地区科技能力建设，加强对国家重点实验室、工程中心、野外观测台站等科研基础设施和基础数据库、生物种质(基因)资源库、科技信息网络等科技基础性建设的支持。

(六十二) 鼓励西部地区企业提高技术开发经费的开支比重。企业研究开发新产品、新技术、新工艺所发生的各项费用，包括新产品设计费、工艺规程制定费、设备调整费、原材料和半成

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品试验费、技术图书资料费、未纳入国家计划的中间试验费、研究机构人员工资、研究设备折旧、与新产品试制和技术研究有关的其他经费，以及委托其他单位进行科研试制的费用，不受比例限制，计入管理费用。企业研究开发新产品、新技术、新工艺的各项费用应逐年增长，增长幅度在10%以上的企业，可以再按照实际发生额的50%抵扣应税所得额。

(六十三) 加大科技型中小企业创新基金支持西部地区的力度。根据相关管理办法，对西部地区申报科技型中小企业创新基金的项目，在同等条件下优先安排。

(六十四) 落实《国务院办公厅转发科技部等部门关于促进科技成果转化若干规定的通知》(国办发〔1999〕29号)的有关政策，对科技人员在西部地区实施科技成果转化和兴办科技型企业，在实际执行中，提高转让收入提成、科技成果入股等奖励的比例。

十八、增加教育投入

(六十五) 增加资金投入。把西部民族地区、山区、牧区和边境地区列为“国家贫困地区义务教育工程”重点地区，中央财政予以重点支持。“十五”期间，安排专项资金，实施第二期“国家贫困地区义务教育工程”，主要用于支持西部地区发展义务教育，同时适当降低地方政府配套比例；安排农村中小学危房改造资金，向西部农村中小学倾斜。以多种方式支持西部地区大力发展各具特色的职业教育，筹集资金，帮助西部地区国家确定的扶贫开发工作重点县建设好一批中等职业学校，支持西部地区办好一批示范性高等职业学校。采取国务院主管部门和省(自治区、直辖市)共建的形式，帮助西部地区建设好一批重点高等学校。增加商业银行贷款，争取国际金融组织和外国政府贷款，支持西部地区高等教育和基础教育发展，帮助改善办学条件，扩大办学规模。认真落实“奖、助、贷、补、减、免”等各项资助经济困难学生的措施，落实国家助学

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贷款制度，保障家在西部地区、生活有困难的高校学生能够完成学业。

(六十六) 扩大招生规模。增加西部地区高校招生特别是定向招生的数量，逐年增加中央直属高校在西部地区的招生数量，扩大东、中部地区高校在西部地区的招生规模，提高西部地区应届高中毕业生升学比例。在教材建设、学位点审批、重点学科建设、重点实验室建设等方面，向西部地区高校倾斜。采取多种形式，加强和扩大对西部地区教育行政领导干部、校长和教师的培训，对贫困地区中小学教师定期进行培训。鼓励和支持西部地区发展多种形式的社会办学。加强西部地区高校同东、中部地区高校、国外高校和港、澳、台高校的交流与合作，支持西部地区高校派出更多的留学人员。

(六十七) 实行教育对口支援。实施东部地区对口支援西部贫困地区学校工程，组织东部发达省（直辖市）各选择一批条件较好的学校，对口支援西部一个省（自治区、直辖市）贫困地区学校，帮助受援地区的中小学。实施西部大中城市对口支援所在省（自治区、直辖市）贫困地区学校工程，促进西部地区义务教育的发展。加强东、中部地区高校对西部地区高校的对口支援，帮助西部地区高校发展所需学科专业、培训师资、建设实验室，具备条件的合作办分校，提高西部地区高校人才培养水平。国家继续提供经费支持，利用内地教育资源，办好内地西藏班、内地高校少数民族预科班、内地新疆高中班，直接帮助西部地区培养人才。

(六十八) 加快教育信息化建设。逐步使中国教育科研网和中国教育宽带多媒体网络连接西部所有高等学校、具备条件的中等职业学校和中小学。“十五”期间，使西部地区中小学教师及师范学校在在校生都能接受计算机基础知识技能培训。创造条件逐步在西部地区中小学推广计算机和信息技术教育。通过多种方式，支持西部地区学校增加信息技术教育设备，建设西部地区远程教育体系，开发高质量的教育软件，制定教育软件标准，为西部远程教育提供高质量资源。中

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国教育科研网对西部地区所有大中小学国内上网实行优惠。

十九、加强文化卫生等社会事业建设

(六十九) 加强社会事业建设。中央卫生事业补助专款，向西部地区公共卫生事业发展薄弱的地区和领域倾斜。中央政法补助专款，按因素法分配，重点投向西部地区列入国家扶贫开发工作重点贫困县、部分省级确定的扶贫开发工作重点县及经费保障能力较低的其他贫困县，以帮助贫困地区提高政法机关的经费保障程度。全国文化设施维修专项补助经费和全国“万里长廊”专项补助经费，向西部落后地区县级以上（含县级）文化部门所管辖的文化馆、文化中心、群艺馆、图书馆、排演场（厅）、剧院（团）等文化单位倾斜。国家重点文物保护专项经费，向西部地区全国重点文物保护单位、国家重点博物馆、国家重点文物库房以及重要考古发掘项目倾斜，主要用于以上单位文物的抢救、维修、保护及发掘整理等。

二十、政策措施的解释和落实

(七十) 本实施意见在总体上由国务院西部地区开发领导小组办公室负责解释，并根据国务院有关部门的职能分工，由计划（价格）、经贸、教育、科技、公安、财政、人事、国土资源、外经贸、金融、税务等各有关主管部门对具体内容分别进行解释。国务院有关部门可根据实际需要，按照国务院关于实施西部大开发若干政策措施和本实施意见，在本部门主管范围内，进一步发布有关政策细则或具体实施意见。西部地区各级政府，要按照国家规定，执行统一的西部大开发政策措施及其实施意见和有关细则。西部大开发若干政策措施实施意见自2001年起开始实施。

Annex D.8.AD6-1**Circular of the State Council Concerning Several Policies on Carrying
out the Development of China's Vast Western Regions**

Promulgation date: 01-01-2001 Effective date: 01-01-2001

Carrying out the strategy of the development of China's vast western regions to speed up the development of the central-western regions is an important composition of the modernization strategy of our country and is a great decision made by the central leadership of the Party with great foresight and an overall point of view facing the new century, and it has very important economic and political significance. In order to reflect the highlight support of the state to the western regions, the State Council has drawn up several policies and measures for carrying out the development of China's vast western regions. Relevant issues are hereby notified as follows:

1. Principles of Policy Formulation and Support Emphasis

1). Principles of Policy Formulation. Carrying out the development of China's vast western regions is a grand systematic project and an arduous historical task, the sense of urgency, and full mental preparation for lasting and tough struggle are both needed. We shall insist on proceeding from actual conditions and working according to objective laws; be energetic and dynamic and acting according to capabilities; focus on the present while keep the future in view; take the whole situation into account and plan accordingly, and make scientific reasoning; carry out in steps while give prominence to the emphasis; prevent rushing headlong into mass action and oppose extravagance and waste; never make things in chaos. Accelerate the changing of ideas, give more effort to opening to the outside world, carry through the strategy of making the country strong through science and technology and the strategy of sustainable development, integrate giving full play to the role of market mechanism and doing well macro-adjustment and control, combine the self-reliance spirit of cadres and masses of people of the western regions and the support from all sides.

2). Key Tasks and Strategic Objectives. For the present and the years to come, the key tasks of carrying out the development of China's vast western regions are: speeding up the construction of infrastructure facilities; improving the protection and development of environment; consolidating the basic status of agriculture, adjusting the structure of industry, and developing characteristic tourism; developing undertakings of science and technology, education, culture and sanitation. The objective is to achieve the breakthrough progress in the construction of infrastructure facilities and environment of the western regions and to make a good beginning of the development of the western regions in 5 to 10 years. The western regions shall be built into a new one with prosperous economy, advanced society, stable living, united nationalities and beautiful

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sceneries at the middle period of the 21st century.

3) Key regions. The range in which policies on the development of the western are applicable includes Chongqing Municipality, Sichuan Province, Guizhou Province, Yunnan Province, Tibet Autonomous Region, Shangxi Province, Gansu Province, Ningxia Hui Autonomous Region, Qinghai Province, Xinjiang Uygur Autonomous Region, Inner Mongolian Autonomous Region and Guangxi Chuang Autonomous Region. Carrying out the development of China's vast western regions shall rely on the main arteries of traffic like the Eurasia Continental Bridge, the Changjiang River Channel and the South-west Access to the Sea, give full play to the role of central cities, connect the units with lines and spread the experience gained at selected units to an entire area to form characteristic interregional economic areas of the West Longhai Lanxin Line, the Upper Reaches of the Changjiang River, and the Nan(nin)-Gui(yang)-Kun(ming)area, promote the development of other regions and carry forward the development of China's vast western regions step by step and with emphasis.

2. Policies on Increasing Financial Input

1). Increase Financial Input for Construction. Increase the proportion of central financial construction funds used in the western regions. Under the condition that loans are granted according to lending principles, state policy-related bank loans and preferential loans of international financial organizations and foreign governments shall be arranged for projects of the western regions as much as possible. The investment in major projects of infrastructure construction of the western regions newly arranged by the state mainly comes from central policy-related construction funds, other special construction funds, bank loans and foreign investments, no gap of funds shall be left. The central authorities shall raise special funds for the development of the western regions by various means. Relevant central departments shall show support to the western regions when drawing up plannings and policies of the development of industries and arranging special funds. It is encouraged to put enterprise funds into major construction projects of the western regions.

2) Give Priority to Construction Projects. Infrastructure facilities like irrigation works, traffic and energy, development and utilization of superior resources, industrialization projects of characteristic new- and high-tech and military technologies converted to civilian productions shall have priority in the overall layout of the western regions. Strengthen the build-up of corporate liability system, project capital system, project bidding system, system of supervision and administration of project quality, system of supervision and administration of project environment of the western regions, and the prophase work of construction projects.

3). Increase Financial Transfer Payment. Increase the scale of general transfer payment to the western regions step by step along with the growth of central financial power. Tilt in favor of the western regions in the distribution of special aid funds for agriculture, social

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security, education, science and technology, sanitation, birth control, culture and environment protection. The arrangements of poverty-relief funds of central finance shall put stress on the western poverty-stricken areas. The central finance shall pay most of the aid funds and cash subsidies for the food, seeds and sprouts needed for the projects of restoring forest and grassland from cultivated land, of natural forest protection, and that of the control and treatment of sand carried out with the approval of the state. Local financial revenue that is affected because of the implementation of projects of restoring forest and grassland from cultivated land and natural forest protection shall get appropriate aid from central finance.

4). Increase Financial Credit Support. Banks shall, according to the principle of independence of commercial credit, increase credit input to the construction of basic industries of the western regions, and put stress on supporting the construction of large and medium-sized energy projects of railways, trunk line roads, electric power, oil and natural gas. Accelerate the evaluation and examination of projects of loans affiliated to national debts to guarantee that the loans are in place as soon as possible according to the construction schedule. As regard to projects of infrastructure facilities with large investment and long construction period, the term of loan may be appropriately extended according to the project's construction cycle and repaying ability. The State Development Bank shall increase the proportion of newly added loans used in the western regions year by year. Expand the scope of loans granted to the projects of infrastructure facilities, whose rights to charge or the rights to earnings are held in pledge. Increase credit support to the development of agriculture, environment protection, superior industries, construction of small towns, technology reform of enterprises, new- and high-tech enterprises and medium- and small-sized enterprises of the western regions. Actively provide study-assist loans and loans for student apartments in the western regions. Loans for reconstruction of rural electric power grid and key projects of large sums of loans for superior industries shall be specially arranged by the parent bank of agriculture banks, and direct loans from the parent banks of various commercial banks shall also be arranged. Introduce banks of stock system to establish branch institutions in the western regions step by step.

3. Policies on Improving Investment Environment

1). Make Efforts to Improve Soft Environment of Investment. Further the reform of state-owned enterprises of the western regions, accelerate the establishment of the modern enterprise system, and do a good job of strategic adjustment of the state economy and reorganization of assets of state-owned enterprises. Increase the support to state-owned enterprises of the western regions for clearing debts and getting out of difficulty, and for reorganization and reconstruction. Strengthen the foster and build-up of commodity and element markets of the western regions. Actively lead non-public economic sectors like individual economy and private economy of the western regions to speed up development, and in principle, domestic enterprises of all kinds of systems of

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ownership are allowed to enter all investment areas that are open to foreign businessmen according to relevant laws and regulations. Accelerate the establishment of credit guaranty system of and service institutions for medium- and small-sized enterprises. Except the major and important projects of the state and projects with special provisions, for all enterprises that invest equity capital or bank loans in projects of industries encouraged and allowed by the state, the project proposals and research reports of feasibilities may be combined and submitted for approval according to prescribed procedures, the preliminary designs and commencement reports may be free from the examination and approval of governments, thus to simplify the procedures of the examination and approval of projects with foreign investments. Further the conversion of governmental functions, separate governmental functions from enterprise management, reduce matters that need examination and approval, simplify transaction procedures, intensify the sense of service, eliminate administrative monopoly, regional blockade and protection, strengthen administration by law and protect legal rights and interests of consumers. Improve environment protection, prevent rash and repeated construction, and close factories, mines and enterprises that produce inferior products, waste resources, cause serious pollution and have no safe production conditions.

2) Implement Policies of Preferential Taxation. With regard to enterprises with domestic investment and enterprises with foreign investment of industries encouraged by the state, which are established in the western regions, business income tax shall be levied upon at the rate with 15% reduction during a certain period. With the approval of people's governments of the provincial level, enterprises of autonomous minority nationality areas may get reduction or exemption of business income tax regularly. With regard to the establishment of enterprises of traffic, electric power, irrigation works, postal service and broadcasting in the western regions, business income tax are exempted for the first two years, and half reduced for the third year. Income of agricultural specialties produced from forests and grassland restored from cultivated land for the purpose of environment protection may be exempted from agricultural specialty tax for 10 years. Land used for construction of national highways and provincial highways in the western regions may be exempted from cultivated land occupancy tax according to land used for construction of railways and civil aviation. The people's governments of provinces, autonomous regions and municipalities directly under the Central Government shall decide on whether the land used for construction of other highways may be exempted from cultivated land occupancy tax. With regard to the projects of industries encouraged for domestic investment, industries encouraged for foreign investment and superior industries, when importing advanced technical equipments for self-use within the total amount of investment, customs duty and value-added tax in the link of import may be exempted, except those commodities prescribed by the state which shall not be exempted from tax.

3) Implement Preferential Policies on Land and Mineral Resources. With regard to planting forests and grassland on barren hills and wasteland, and to restoring forests and

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grassland from cultivated land of the western regions, the policy of “who restores, plants or operates, who has the right to the use of land and the ownership of the forests and grassland” shall be implemented. Various economic organizations and individuals may apply to use barren hills and wasteland owned by the state and conduct environment protection construction like restoring vegetation of trees and grasses. On the condition that construction investment and afforestation work have been in place, the right to the use of state-owned land may be obtained by assignment, fees for assignment may be reduced or exempted, the right to the use of land shall remain unchangeable for 50 years, the term may be extended based on application after expiration, and the right to the use of land may be inherited and transferred with compensation. If it is necessary to take back the right to the use of state-owned land because of state construction, compensation shall be given according to law. Ecological forests restored from cultivated land that enjoy state ration allowance shall not be felled. Strictly protect the basic farmland, and realize the balance between occupancy and restoration of cultivated land. Further improve the system of examination and approval of land used in construction, simplify procedures, and promptly provide and protect land used in construction. Income from paid use of current land which is used in construction of towns shall be used mainly in the infrastructure construction of the towns. Increase policy support to the research, evaluation, exploration, development, protection and reasonable utilization of mineral resources of the western regions. Draw up policies and measures to promote legal assignment and transfer of exploration right and exploitation right, and foster the mining right market.

4) Adjust by the Mechanism of Price and Charge. Further the price reform, and further increase the proportion of market in the adjustment of price. Set the price of “transmitting gas from west to east” and “transmitting electricity from west to east” reasonably, and establish the mechanism of price forming in the manufacturing and marketing links of natural gas, electric power, oil and coal. Accelerate the steps of water price reform, increase water price to a reasonable level step by step according to the requirements of water saving, and perfect the collection and administration of charges for water resources. Strengthen unified administration of water resources of drainage area, strictly implement the system of planned use of water and distribution of water, and promote reasonable utilization and development of water resources. Charge system of city sewage and garbage disposal shall be carried out at large, and charges collected shall be specially used in the disposal of sewage and garbage. Improve the pollution prevention and protection of water resources of upper reaches of rivers and headwater areas. Operators may independently set the price of airplane tickets of inter-provincial, provincial or regional branch lines in the western regions. Special freightage may apply to railways newly built in the western regions. Improve general postal service and telegraphic service of the western regions.

4. Policies on Expanding the Opening to the Outside World and Internal Areas.

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1). Further Expand Areas Opened to Foreign Investment. Encourage foreign businessmen to invest in infrastructure construction and resource development like agriculture, irrigation works, ecology, traffic, energy, city planning, environment protection, mineral resources, tourism, etc. and encourage the establishment of technology research and development centers. Expand service and trade areas of the western regions opened to the outside world, extend experimental foreign investment units of banks, commercial retail enterprises and foreign trade enterprises to municipalities directly under the Central Government, provincial capitals and capital cities of autonomous regions, allow banks with foreign investment of the western regions to run RMB business step by step, allow foreign businessmen to invest in the western regions in telecommunication, insurance, tourism, and to set up Sino-foreign equity joint accounting firms, law firms, engineering design enterprises, railway and highway freight transport enterprises, municipal public enterprises and other enterprises of areas promised to open. Experimental units of some areas that are to be opened are allowed to start in the western regions before other places.

2) Further Widen Channels of Using Foreign Investment. Experimental units using foreign investment by BOT in the western regions shall develop experimental units using foreign investment by TOT. Allow projects with foreign investment to launch project financing which includes RMB. Support enterprises with foreign investment of the western regions that meet requirements to list in domestic and overseas stock markets. Support enterprises of industries encouraged and allowed by the state of the western regions to attract foreign investment by transferring managerial authority, selling stock equity, merger and reorganization. Actively explore ways of attracting foreign investment like Sino-foreign equity joint industry funds and risk investment funds. Encourage enterprises with foreign investment in China to reinvest in the western regions, and reinvestment projects the foreign investment of which exceeds 25% shall enjoy the treatments of enterprises with foreign investment. With regard to foreign businessmen investing in infrastructure and superior industry projects in the western regions, the limit of the proportion of foreign investment may be appropriately eased, and the proportion of RMB loans for capital assets investment provided by domestic banks may be appropriately eased. Allow some projects of the western regions to increase the proportion of foreign preferential loans in the total investment appropriately. When superior industries and export-oriented projects of the western regions introduce in advanced foreign technologies and equipments, the state shall give support in the arrangement of the quota of foreign commercial loans. Actively make efforts to give priority to projects of the western regions in the arrangement of multilateral or bilateral capital donations.

3) Energetically Develop Foreign Economy and Trade. Further enlarge the power of enterprises to make decisions in foreign trade and operation, encourage developing the export of superior products, foreign projects contracting and labor cooperation, investing and establishing enterprises abroad especially in the neighboring countries, and ease the

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limit of personnel entry and exit. With regard to technologies and equipments in urgent need for economic development of the western regions, proper consideration shall be given in import administration. With regard to overseas tourists entering China in important tourism cities of the western regions, landing visa and other policies of convenient entry visa shall be implemented according to situations. Carry out more preferential policies of border trade, ease limits on matters like drawback, business scope of import and export commodities, import and export commodity quotas, license administration and personnel entry and exit, promote the western regions and neighboring countries to open markets mutually, and promote healthy development of economic and technological cooperation with neighboring countries and areas.

4) Promote Regional Cooperation and Mutual Support. On the condition that repeated constructions are prevented, the transfer of under-developed technologies and environment pollution are forbidden, strong measures shall be taken in aspects like investment, finance, taxation, credit, economy and trade, industry and commerce, labor and statistics to support enterprises of the east and middle regions to cooperate in various forms in the western regions in investing and establishing enterprises, purchasing shares and becoming shareholders, purchase and merger, and technology transfer. Under the guidance of central and local governments, mobilize all forces of society to strengthen mutual support between east and west, further increase support to the western poverty-stricken areas and minority nationality areas, continue to promote the "Prosper the Border Area and Enrich the People" Action. Develop various forms of regional economic cooperation centering on the key areas of the western development

5. Policies on Attracting Qualified Personnel and Developing Science and Technology, and Education.

1) Attract and Wisely Use Qualified Personnel. Draw up policies in favor of the western regions to attract and retain qualified personnel, and to encourage them to establish business. Along with the reform of the wages system, provide allowance for tough and remote areas, and increase the wages level of personnel of departments and institutions of the western regions to be equal to or above the national average level step by step. Relying on key tasks, major construction projects and important research topics, provide favorable work and living conditions to attract domestic and foreign personnel with professional talent to devote themselves in the western development. Reform the domiciliary control system, allow residents of other regions, who go to the western regions to make investments, run business and take part in the development, to keep their registered permanent residences of original domiciles. For personnel who have legal and fixed domicile in cities below the prefecture level (including cities of the prefecture level) and small towns of the western regions, and have stable jobs or living incomes, permanent residence in the towns may be registered based on their own wills. Encourage reasonable transfer of spare agriculture labor force and reasonable inter-regional population flow. Expand exchange of cadres between the east and western regions.

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Relevant central departments, universities and colleges, and research institutions of the east regions shall increase intellectual service and personnel support provided to the western regions. Increase the introduction of foreign talents to the western regions. Relying on relevant central departments and coastal economically developed areas, strengthen the foster of leaders and cadres, cadres of minority nationalities of the western regions and the training of civil servants, professional technological personnel and enterprises managerial personnel.

2) Bring the Leading Role of Science and Technology into Full Play. Give more support tilting to the western regions in all kinds of planned science and technology funds, and increase the amount of science and technology funds used in the western regions step by step. Centering on the key tasks of the development of western regions, strengthen the build-up of science and technology capacity, organize brainstorm projects of key technologies of commonness, speed up the spread and application of important technological achievements and the pace of industrialization. Support the development of the industrialization of military technologies converted to civilian productions. Support research institutions, colleges and universities of the western regions to strengthen characteristics application research and basic research. Further the reform of science and technology system, accelerate the transformation of research institutions engaged in application research to enterprises, strengthen the association of production, study and research, promote the close integration of science and technology and economy. Allow and increase the proportion of development expenses drew from the sales amount by enterprises of the western regions. Give more support of innovation funds for small- and medium-sized science and technology enterprises to projects, which meet the requirements, of the western regions. Simplify the registration of industry and commerce, and increase the upper limit of the proportion of stock equity, option and intellectual property in the total capital when science and technology personnel establish science and technology enterprises in the western regions,

3) Increase Educational Input. Continue to carry out compulsory education projects in the poverty-stricken areas, give more support of the state to compulsory education in the western regions, increase funds input and make efforts to speed up the realization of nine-year compulsory education. Give support to the construction of universities and colleges of the western regions, and the universities and colleges in the east and middle regions are encouraged to expand the scale of enrollment of the students from the western regions. Strengthen the project of mutual support of schools of the east regions to schools of western poverty-stricken areas, and the project of mutual support of schools of large and middle sized cities of the western regions to schools of rural depressed areas. Build up long-distance education system in the western regions. Strengthen the education and training of grassroots cadres and peasants of scientific, technological and cultural knowledge.

4) Strengthen the Construction of Cultural and Sanitary Establishments. State planned

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subsidies for construction of local cultural establishments, investment for broadcasting and television establishments and cultural relics, shall tilt in favor of the western regions. Further carry out economic policies for state cultural propaganda units to prosper literature creations. Carry forward "Village to Village" construction of broadcasting and television establishments of natural villages, further expand the effective coverage of broadcasting and television. Promote the development of cultural undertakings of border areas and minority nationality areas. Support the cultural build-up and spiritual civilization build-up of the western regions. Give more support to the sanitary and birth control build-up of the western regions, put stress on establishing and perfecting the primary health care system of rural areas.

The Office of the Development of Western Regions of the State Council shall, jointly with relevant departments, act promptly to study and work out relevant detailed rules of the policies or opinions on implementation according to the above policies and measures, and promulgate and put them into effect with the approval of the State Council. Governments of all levels of the western regions shall implement unified policies on the development of China's vast western regions according to the provisions of the state.

The above policies and measures mainly apply to the current time and 10 years (year 2001 to 2010) to come from now on, and will be further perfected with the implementation of the strategy of the development of China's vast western regions. All policies, measures and the detailed rules of them prescribed shall come into force as of Jan.1.2001.

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国务院关于实施西部大开发若干政策措施的通知

国发[2000]33号

颁布日期：20001026 实施日期：20010101 颁布单位：国务院

各省、自治区、直辖市人民政府，国务院各部委、各直属机构：

实施西部大开发战略，加快中西部地区发展，是我国现代化战略的重要组成部分，是党中央高瞻远瞩、总揽全局、面向新世纪作出的重大决策，具有十分重大的经济和政治意义。为体现国家对西部地区的重点支持，国务院制定了实施西部大开发的若干政策措施。现将有关问题通知如下：

一、制定政策的原則和支持的重点

(一) 制定政策的原則。实施西部大开发是一项宏大的系统工程和艰巨的历史任务，既要有紧迫感，又要充分做好长期艰苦奋斗的思想准备。要坚持从实际出发，按客观规律办事，积极进取、量力而行，立足当前、着眼长远，统筹规划、科学论证，突出重点、分步实施，防止一哄而起，反对铺张浪费，不搞“大呼隆”。要加快转变观念，加大改革开放力度，贯彻科教兴国和可持续发展战略，把发挥市场机制作用同搞好宏观调控结合起来，把西部地区广大干部群众发扬自力更生精神同各方面支持结合起来。

(二) 重点任务和战略目标。当前和今后一段时期，实施西部大开发的重点任务是：加快基础设施建设；加强生态环境保护和建设；巩固农业基础地位，调整工业结构，发展特色旅游业；发展科技教育和文化卫生事业。力争用5到10年时间，使西部地区基础设施和生态环境建设取得突破性进展，西部开发有一个良好的开局。到21世纪中叶，要将西部地区建成一个

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经济繁荣、社会进步、生活安定、民族团结、山川秀美的新西部。

(三) 重点区域。西部开发的政策适用范围,包括重庆市、四川省、贵州省、云南省、西藏自治区、陕西省、甘肃省、宁夏回族自治区、青海省、新疆维吾尔自治区和内蒙古自治区、广西壮族自治区。实施西部大开发,要依托亚欧大陆桥、长江水道、西南出海通道等交通干线,发挥中心城市作用,以线串点,以点带面,逐步形成我国西部有特色的西陇海兰新线、长江上游、南(宁)贵(阳)昆(明)等跨行政区域的经济带,带动其他地区发展,有步骤、有重点地推进西部大开发。

二、增加资金投入的政策

(一) 加大建设资金投入力度。提高中央财政性建设资金用于西部地区的比例。国家政策性银行贷款、国际金融组织和外国政府优惠贷款,在按贷款原则投放的条件下,尽可能多安排西部地区的项目。对国家新安排的西部地区重大基础设施建设项目,其投资主要由中央财政性建设资金、其他专项建设资金、银行贷款和利用外资解决,不留资金缺口。中央将采取多种方式,筹集西部开发的专项资金。中央有关部门在制定行业发展规划和政策、安排专项资金时,要充分体现对西部地区的支持。鼓励企业资金投入西部地区重大建设项目。

(二) 优先安排建设项目。水利、交通、能源等基础设施,优势资源开发与利用,有特色的高新技术及军转民技术产业化项目,优先在西部地区布局。加强西部地区建设项目法人责任制、项目资本金制、工程招标投标制、工程质量监督管理制、项目环境监督管理制等制度的建设和建设项目的前期工作。

(三) 加大财政转移支付力度。随着中央财力的增加,逐步加大中央对西部地区一般性转

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移支付的规模。在农业、社会保障、教育、科技、卫生、计划生育、文化、环保等专项补助资金的分配方面，向西部地区倾斜。中央财政扶贫资金的安排，重点用于西部贫困地区。对国家批准实施的退耕还林还草、天然林保护、防沙治沙工程所需的粮食、种苗补助资金及现金补助，主要由中央财政支付。对因实施退耕还林还草、天然林保护等工程而受影响的地方财政收入，由中央财政适当给予补助。

(四) 加大金融信贷支持。银行根据商业信贷的自主原则，加大对西部地区基础产业建设的信贷投入，重点支持铁路、主干线公路、电力、石油、天然气等大中型能源项目建设。加快国债配套贷款项目的评估审查，根据建设进度保证贷款及早到位。对投资大、建设期长的基础设施项目，根据项目建设周期和还贷能力，适当延长贷款期限。国家开发银行新增贷款逐年提高用于西部地区的比重。扩大以基础设施项目收费权或收益权为质押发放贷款的范围。增加对西部地区农业、生态环境保护建设、优势产业、小城镇建设、企业技术改造、高新技术企业和中小企业发展的信贷支持。在西部地区积极发放助学贷款及学生公寓贷款。农村电网改造贷款和优势产业贷款中金额较大的重点项目，由农业银行总行专项安排和各商业银行总行直贷解决。有步骤地引入股份制银行到西部设立分支机构。

三、改善投资环境的政策

(一) 大力改善投资的软环境。深化西部地区国有企业改革，加快建立现代企业制度，搞好国有经济的战略性调整和国有企业的资产重组。加大对西部地区国有企业减负脱困、改组改造的支持力度。加强西部地区商品和要素市场的培育和建设。积极引导西部地区个体、私营等非公有制经济加快发展，依照有关法律法规，凡对外商开放的投资领域，原则上允许国内各种所有制企业进入。加快建立中小企业信用担保体系和中小企业服务机构。除国家重大项目和有

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特殊规定的项目以外，凡是企业用自有资金或利用银行贷款投资于国家鼓励和允许类产业的项目，项目建议书和可行性研究报告合并一道按规定程序报批，初步设计、开工报告不再报政府审批，相应简化外商投资项目审批程序。要进一步转变政府职能，实行政企分开，减少审批事项，简化办事程序，强化服务意识，消除行政垄断、地区封锁和保护，加强依法行政，保护投资者合法权益。加强环境保护，防止盲目重复建设，依法关闭产品质量低劣、浪费资源、污染严重、不具备安全生产条件的厂矿企业。

(二) 实行税收优惠政策。对设在西部地区国家鼓励类产业的内资企业和外商投资企业，在一定期限内，减按15%的税率征收企业所得税。民族自治地方的企业经省级人民政府批准，可以定期减征或免征企业所得税。对在西部地区新办交通、电力、水利、邮政、广播电视等企业，企业所得税实行两年免征、三年减半征收。对为保护生态环境，退耕还生态林、草产出的农业特产品收入，在10年内免征农业特产税。对西部地区公路国道、省道建设用地比照铁路、民航用地免征耕地占用税，其他公路建设用地是否免征耕地占用税，由省、自治区和直辖市人民政府决定。对西部地区内资鼓励类产业、外商投资鼓励类产业及优势产业的项目在投资总额内进口自用先进技术设备，除国家规定不予免税的商品外，免征关税和进口环节增值税。

(三) 实行土地和矿产资源优惠政策。对西部地区荒山、荒地造林种草及坡耕地退耕还林还草，实行谁退耕、谁造林种草、谁经营、谁拥有土地使用权和林草所有权的政策。各种经济组织和个人可以依法申请使用国有荒山荒地，进行恢复林草植被等生态环境保护建设，在建设投资和绿化工作到位的条件下，可以出让方式取得国有土地使用权，减免出让金，实行土地使用权50年不变，期满后申请续期，可以继承和有偿转让。国家建设需要收回国有土地使用权的，依法给予补偿。对于享受国家粮食补贴的退耕地种植的生态林不能砍伐。对基本农田实

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严格保护，实现耕地占补平衡。进一步完善建设用地审批制度，简化程序，及时提供并保障建设用地。现有城镇建设用地的有偿使用收益，主要用于城镇基础设施建设。加大对西部地区矿产资源调查评价、勘查、开发、保护与合理利用的政策支持力度。制定促进探矿权、采矿权依法出让和转让的政策办法，培育矿业权市场。

(四) 运用价格和收费机制进行调节。深化价格改革，进一步提高市场调节价格的比重。合理制定“西气东输”、“西电东送”价格，建立天然气、电力、石油、煤炭产销环节的价格形成机制。加快水价改革步伐，根据节水的要求，逐步将水价提高到合理水平，完善水资源费的征收和管理。加强流域水资源的统一管理，严格执行计划用水和水量分配制度，促进水资源的合理利用和开发。普遍实行城市污水和垃圾处理收费制度，收费专项用于污水和垃圾处理。加强江河上游和源头地区水资源的污染防治和保护工作。西部省际间及省、区内航空支线票价实行经营者自主定价。对西部地区新建铁路可实行特殊运价。加强西部地区邮政电信的普遍服务。

四、扩大对外对内开放的政策

(一) 进一步扩大外商投资领域。鼓励外商投资于西部地区的农业、水利、生态、交通、能源、市政、环保、矿产、旅游等基础设施建设和资源开发，以及建立技术研究开发中心。扩大西部地区服务贸易领域对外开放，将外商对银行、商业零售企业、外贸企业投资的试点扩大到直辖市、省会和自治区首府城市，允许西部地区外资银行逐步经营人民币业务，允许外商在西部地区依照有关规定投资电信、保险、旅游业，兴办中外合资会计师事务所、律师事务所、工程设计公司、铁路和公路货运企业、市政公用企业和其他已承诺开放领域的企业。一些领域的对外开放，允许在西部地区先行试点。

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(二) 进一步拓宽利用外资渠道。在西部地区进行以B O T方式利用外资的试点,开展以T O T方式利用外资的试点。允许外商投资项目开展包括人民币在内的项目融资。支持符合条件的西部地区外商投资企业在境内外股票市场上市。支持西部地区属于国家鼓励 and 允许类产业的企业通过转让经营权、出让股权、兼并重组等方式吸引外商投资。积极探索以中外合资产业基金、风险投资基金方式引入外资。鼓励在在华外商合资企业到西部地区再投资,其再投资项目外资比例超过25%的,享受外商投资企业待遇。对外商投资西部地区基础设施和优势产业项目,适当放宽外商投资的股比限制,适当放宽国内银行提供固定资产投资人民币贷款的比例。允许西部地区的某些项目适当提高总投资中外国优惠贷款的比例。对西部地区优势产业及出口创汇项目引进国外先进技术和设备,国家在国外商业贷款指标安排上给予支持。积极争取多边、双边赠款优先安排西部地区项目。

(三) 大力发展对外经济贸易。进一步扩大西部地区生产企业对外贸易经营自主权,鼓励发展优势产品出口、对外工程承包和劳务合作、到境外特别是周边国家投资办厂,放宽人员出入境限制。对西部地区经济发展急需的技术设备,在进口管理上给予适当照顾。对从西部地区重要旅游城市入境的海外旅游者,根据条件实行落地签证和其他便利入境签证政策。实行更加优惠的边境贸易政策,在出口退税、进出口商品经营范围、进出口商品配额、许可证管理、人员往来等方面,放宽限制,推动我国西部地区同毗邻国家地区相互开放市场,促进与周边国家区域经济技术合作健康发展。

(四) 推进地区协作与对口支援。在防止重复建设和禁止转移落后技术与导致环境污染的前提下,在投资、财政、税收、信贷、经贸、工商、劳动、统计等方面积极采取有力措施,支持东部、中部地区企业到西部地区以投资设厂、参股入股、收购兼并、技术转让等多种方式进

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行合作。在中央和地方政府指导下，动员社会各方面力量加强东西对口支援，进一步加大对西部贫困地区、少数民族地区的支援力度，继续推进“兴边富民”行动。围绕西部开发的重点区域，发展多种形式的区域经济合作。

五、吸引人才和发展科技教育的政策

(一) 吸引和用好人才。制定有利于西部地区吸引人才、留住人才、鼓励人才创业的政策。

随着工资改革，建立艰苦边远地区津贴，提高西部地区机关和事业单位人员的工资水平，逐步使其达到或高于全国平均水平。依托西部开发的重点任务、重大建设项目及重要研究课题，提供良好的工作和生活条件，吸引国内外专门人才投身于西部开发。改革户籍管理制度，允许到西部地区投资经营和参加开发的其他地区居民保留原籍户口，凡在西部地区地级以下城市（含地级市）和小城镇有合法固定住所、稳定职业或生活来源的人员，可根据本人意愿办理城镇常住户口，鼓励农业富余劳动力合理转移和跨地区人口合理流动。扩大东部和西部地区之间的干部交流。中央有关部门、东部地区大高校和科研机构，要加强对西部地区提供智力服务和人才支持。加强西部地区引进国外智力工作。依托中央有关部门和沿海经济较发达地区，加强对西部地区领导干部、少数民族干部的培养和公务员、专业技术人员、企业管理人员的培训。

(二) 发挥科技主导作用。加大各类科技计划经费向西部地区的倾斜支持力度，逐步提高科技资金用于西部地区的数额。围绕西部开发的重点任务，加强科技能力建设，组织对关键共性技术的攻关，加快重大技术成果的推广应用和产业化步伐。支持军民技术产业化发展。支持西部地区科研机构、高校加强有特色的应用研究和基础研究。深化科技体制改革，加快从事应用研究的科研机构向企业转化，加强产学研联合，推动科技与经济的紧密结合。允许并提高西部地区企业在销售额中提取开发经费的比例。加大科技型中小企业创新基金对西部地区具

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备条件项目的支持力度。对科技人员在西部地区兴办科技型企业，简化工商登记，提高股权、期权和知识产权入股比例的上限。

(三) 增加教育投入。继续实施贫困地区义务教育工程，加大国家对西部地区义务教育的支持力度，增加资金投入，努力加快实现九年义务教育。对西部地区高等学校建设予以支持，扩大东、中部地区高校在西部地区的招生规模。加大实施东部地区学校对口支援西部贫困地区学校工程以及西部地区大中城市学校对口支援农村贫困地区学校工程的力度。建设西部地区远程教育体系。加强对农村基层干部和农民的科学文化知识教育培训。

(四) 加强文化卫生建设。国家安排的补助地方文化设施建设、广播电视建设投资和文物经费，向西部地区倾斜。进一步落实国家文化宣传单位经济政策，繁荣文艺创作。推进自然村“村村通”广播电视建设，进一步扩大广播电视有效覆盖面。促进边疆地区和少数民族地区文化事业发展。支持西部地区文化建设和精神文明建设。加强对西部地区卫生、计划生育建设的支持力度，重点建立健全农村初级卫生保健体系。

国务院西部开发办会同有关部门，根据以上政策措施，在今年内抓紧研究制定有关政策细则或实施意见，经国务院批准后发布实施。西部地区各级政府，要按照国家规定，执行统一的西部大开发政策。

以上政策措施，主要适用于当前和今后10年(2001—2010年)。随着西部大开发战略的实施，将作进一步完善。所规定的各项政策措施及其细则，自2001年1月1日起开始实施。

Order of the State Council of the People's Republic of China

(No. 512)

The Regulation on the Implementation of the Enterprise Income Tax Law of the People's Republic of China has been adopted by the State Council at the 197th executive meeting on November 28, 2007 and is hereby promulgated for effect as of January 1, 2008.

Premier Wen Jiabao

December 6, 2007

Regulation on the Implementation of the Enterprise Income Tax Law of the People's Republic of China

Chapter I General Provisions

Article 1 The present Regulation is formulated pursuant to the Enterprise Income Tax Law of the People's Republic of China (hereafter the "EIT Law").

Article 2 The terms "sole proprietorship" and "partnership" as used in Article 1 of the EIT Law shall be a sole proprietorship or partnership established under the laws and administrative regulations of China.

Article 3 The term "enterprises lawfully established within China" as described in Article 2 of the EIT Law shall include the enterprises, public institutions, social bodies and other organizations with income established within the territory of China under the laws and administrative regulations thereof.

The term "enterprises established under the laws of any foreign country (region)" shall include the enterprises and other organizations with income established under the laws of any foreign country (region).

Article 4 The term "actual management institution" as used in Article 2 of the EIT Law" shall refer to an institution that conducts substantial and all-round management and control with respect to the production, operations, personnel, finance, property, etc. of the enterprise.

Article 5 The term "institutions and establishments" as used in Article 2, Paragraph 3, of the EIT Law shall refer to the institutions and establishments that conduct production activities and business operations within the territory of China, including:

- (1) management institutions, operational institutions, and offices;
- (2) factories, farms, and places for the exploitation of natural resources;
- (3) establishments for the provision of labor services;

(4) establishments for engineering operations with respect to construction, installation, assembling, repairing, and surveying, etc.;

(5) other institutions and establishments where production activities and operations are carried out.

Where a non-resident enterprise entrusts any agent to carry out production activities or business operations within the territory of China, including the entrustment of any entity or individual to sign contracts on its behalf to handle the warehousing or delivery of goods, etc., such agent shall be regarded as an institution or establishment of the nonresident created within China.

Article 6 The term "income" as used in Article 3 of the EIT Law shall include the income from the sale of goods, income from the provision of labor services, income from the transfer of property, income from equity investment such as dividend and bonus, interest income, rental income, income from franchise royalties, income from accepting donations, and other income.

Article 7 The term "income from sources within and without China" as used in Article 3 of the EIT Law shall be determined under the following principles:

(1) Income from the sale of goods shall be determined according to the place where the transaction is carried out;

(2) Income from the provision of labor services shall be determined according to the place where labor services are provided;

(3) With regard to income from the transfer of property, the income from the transfer of real property shall be determined according to the place where such real property is situated, while the income from the transfer of personal property shall be determined according to the place where the enterprise or institution of establishment that transfers the property is located, and the income from the transfer of equity investment assets shall be determined according to the place where the invested enterprise is located;

(4) Income from equity investment such as dividend and bonus, etc., shall be determined according to the place where the enterprise that distributes the income is located;

(5) Interest income, rental income, and income from franchise royalties shall be determined according to the place where the enterprise, institution or establishment that pays the income is located or according to the place where the abode of the individual that pays the income is located;

(6) Other income shall be determined by the competent department of treasury or taxation of the State Council.

Article 8 The term "actual connection" as used in Article 3 of the EIT Law refers to the connection whereby the institution or establishment set up by a nonresident within the territory of China acquires its equity or credit, or owns, manages or controls its property, etc.

Chapter II Taxable Amount

Section I General Provisions

Article 9 The calculation of the taxable amount of an enterprise shall be based on the principles of the accrual method of accounting. The current incomes and expenditures shall be treated as current incomes and expenditures notwithstanding whether they have been received or paid; incomes and expenditures that are not current shall not be treated as current incomes and expenditures even the payment in question has been currently made, unless it is otherwise provided for by the present Regulation or the competent department of treasury or taxation of the State Council.

Article 10 The term "losses" as used in Article 5 of the EIT Law refers to the amount which is less than zero resulting from the total amount of income of a certain taxable year less the tax-exempt incomes, tax-free incomes, and other various deductions.

Article 11 The term "liquidation income" as used in Article 55 of the EIT Law refers to the amount of total cashable values or transaction price less the net value of assets, liquidation expenses, and other relevant taxes and expenditures, etc.

The residual assets that an investor obtains from the liquidated enterprise to which the part that should be distributed but has failed to be distributed from the accumulated undistributed profits and accumulation funds of the liquidated enterprise shall be determined as income from dividend; the part of remaining assets that is greater or smaller than the investment cost after subtracting the aforesaid dividend income shall be determined as income or loss from the transfer of investment assets.

Section II Income

Article 12 The "monetary forms whereby an enterprise obtains income" as used in Article 6 of the EIT Law include cash, bank deposits, receivable accounts, receivable instruments, bond investment to be held until maturity, and relief of obligation, etc.

The "non-monetary forms whereby an enterprise obtains income" as used in Article 6 of the EIT Law include fixed assets, biological assets, intangible assets, equity investments, inventories, bond investments not to be held until maturity, labor services, and other relevant rights and interests, etc.

Article 13 The term "income an enterprise obtains in non-monetary forms" as used in Article 6 of the EIT Law shall be determined according to the arm's length value.

The "arm's length value" as used in the preceding paragraph refers to the value determined according to the market value.

Article 14 The term "income from the sale of goods" as used in Article 6 (1) of the EIT Law shall refer to the income an enterprise obtains from the sale of commodities, products, raw materials, packaging materials, low-value perishables, and other inventories, etc.

Article 15 The term "income from the provision of labor services" as used in Article 6 (2) of the EIT Law shall refer to the income an enterprise obtains from the construction, installation, reparation, fixing, transportation and traffic, warehousing and lease, finance and insurance, post and telecommunications, consultation and brokerage, cultural and sports activities, scientific research, technical services, educational trainings, catering and lodging, intermediary services, health and medical services, residential community services, travel, entertainment, processing, and other labor services, etc.

Article 16 The term "income from the transfer of property" as used in Article 6 (3) of the EIT Law refers to the income an enterprise obtains from the transfer of fixed assets, biological assets, intangible assets, equity, credits, etc.

Article 17 The term "income from equity investment such as dividend and bonus, etc." as used in Article 6 (4) of the EIT Law refers to the income an enterprise obtains from the invested party due to equity investment.

The income from equity investment such as dividend and bonus, etc. shall be realized out of the income of the date when the invested party makes the decision of profit distribution, unless it is otherwise provided for by the competent treasury or taxation department of the State Council.

Article 18 The term "income from interest" as used in Article 6 (5) of the EIT Law refers to the income obtained by an enterprise by providing capital to any other person for use without constituting equity investment or income arising from any other person's use of the enterprise's capital, including interest of bank deposits, loan interest, debenture interest, arrearage interest, etc.

Interest income shall be realized out of the income on the date as stipulated by contract for the debtor to pay interest.

Article 19 The term "rental income" as used in Article 6 (6) of the EIT Law refers to the income obtained by an enterprise from the right to use its fixed assets, packaging materials or any other tangible properties.

Rental income shall be realized out of the income of the date as stipulated by contract for the tenant to pay rent.

Article 20 The term "franchise royalties" as used in Article 6 (7) of the EIT Law refers to the income from obtained by an enterprise by providing the right to use its patents, know-how, trademarks, copyrights, or any other franchised rights.

Income from franchise royalties shall be realized out of the income of the date as stipulated by contract for the user of franchised right to pay franchise royalties.

Article 21 The term "income from donations" as used in Article 6 (8) of the EIT Law refers to the monetary assets and non-monetary assets an enterprise receives gratuitously donated by any other enterprise, organization or individual.

Income from donations shall be realized out of the income of the day when the donated asset is actually received.

Article 22 The term "other income" as used in Article 6 (9) of the EIT Law refers to the income other than those as described in Article 6 (1) through (8) of the EIT Law that an enterprise obtains, including income from the excess assets of the enterprise, income from the overdue deposits for packaging materials that fails to be refunded, the payable items that cannot be paid, the receivables that are received after being treated as bad debt, income from the restructuring of debts, income from subsidies, income from damages, income from foreign exchange rates, etc.

Article 23 The income arising from the production activities and business operations of an enterprise as described below may be realized by installments:

- (1) In the sale of goods by installments, the income shall be realized on the date of payment as stipulated in the contract;
- (2) In the entrusted processing and making of large machines, equipment, vessels, aircrafts, or the provision of engineering services such as construction, installation, or assembling, etc. or the provision of any other labor services which lasts for 12 months or more, the income shall be realized according to the accomplished portion within the taxable year;

Article 24 Where income is obtained by means of sharing products, income shall be realized on the date fixed for the enterprise to share products, and the amount of income shall be determined pursuant to the arm's length value of the products.

Article 25 Where an enterprise exchanges any non-monetary asset, or uses any goods, asset or labor services for purposes of donation, clearance of debts, sponsoring, fund-raising, advertising, samples, employee welfare, or profit distribution, etc., it shall be regarded as a sale of goods, transfer of property, or provision of labor services, unless it is otherwise provided for by the competent department of treasury or taxation of the State Council.

Article 26 The term "fiscal allotments" as used in Article 7 (1) of the EIT Law shall refer to fiscal capital allotted by the people's government at various levels to the organizations, such as public institutions and social bodies, that are included in the budgetary management unless it is otherwise provided for by the State Council or the competent department of treasury or taxation of the State Council.

The term "administrative charges" as used in Article 7 (2) of the EIT Law refers to the fees charged to the specified persons and incorporated into fiscal management according to the relevant provisions of laws or regulations and upon the approval obtained by following the procedures of the State Council in the process of conducting social public management or providing specified public services to citizens, legal persons or other organizations.

The term "governmental funds" as used in Article 7 (2) of the EIT Law refers to the fiscal capital that an enterprise collects on behalf of the government according to the relevant provisions of laws and regulations for the use of specified purposes.

The term "other tax-free income as provided for by the State Council" as used in Article 7 (3) of the EIT Law refers to the fiscal capital an enterprise obtains upon the approval of the State Council to be used for the specified purposes as determined by the competent department of treasury or taxation of the State Council.

Section III Deductions

Article 27 The term "expenses" as used in Article 8 of the EIT Law shall refer to the expenses directly related to the obtainment of income.

The term "reasonable expenses" as used in Article 8 of the EIT Law shall refer to the normal and necessary expenses that are in line with the rule of production and business operations and that shall be counted into the current profits and losses or relevant capital costs.

Article 28 The expenses of an enterprise are classified into revenue-related expenses and capital-related expenses. Revenue-related expenses shall be deducted in the current accounts, while capital-related expenses shall be deducted by installments or included in the relevant capital costs and may not be directly deducted in the current accounts.

The expenses or property arising from the use of the tax-free income of an enterprise shall not be deducted and may not be depreciated or amortized.

Unless it is otherwise differently provided for in the EIT Law or the present Regulation, the costs, expenses, taxes paid, losses and other expenditures actually incurred by an enterprise may not be repeatedly deducted.

Article 29 The term "cost" as used in Article 8 of the EIT Law refers to the sales costs, write-off costs, business expenditures and other expenditures incurred by an enterprise in its production activities and business operations.

Article 30 The term "expenses" as used in Article 8 of the EIT Law refers to the sales expenses, management expenses and financial expenses incurred by an enterprise in its production activities and business operations with the exception of those that have already been included in the cost.

Article 31 The term "taxes paid" as used in Article 8 of the EIT Law refers to the various taxes and surtaxes incurred by an enterprise other than the enterprise income taxes and value added taxes that are deductible.

Article 32 The term "losses" as used in Article 8 of the EIT Law refers to the loss or destruction of fixed assets and inventories, loss arising from discarding anything as useless, loss from the transfer of property, loss from bad debt, loss from force majeure such as natural disaster, etc. and other kinds of loss.

The surplus of losses incurred to an enterprise after subtracting the compensations made by the person held to be liable and the compensations made by insurance shall be deducted under the provisions of the competent treasury and taxation departments of the State Council.

Assets that have already been treated as loss shall be counted into the current income if they are recovered in full or in part during any subsequent taxable year.

Article 33 The term "other expenditures" as used in Article 8 of the EIT Law refers to the reasonable and related expenditures incurred by an enterprise in its production activities and business operations other than the costs, expenses, taxes paid, and losses.

Article 34 The expenses arising from the payment of reasonable salaries and wages shall be allowed for deduction.

The term "salaries and wages" as used in the preceding paragraph refers to the remunerations for labor represented in monetary and non-monetary forms paid by an enterprise during a tax year to its staff members and employees, including basic salaries, bonuses, subsidies, allowances, year-end additional salaries, overwork wages, and any other expenses relating to the work or employment of its staff members.

Article 35 The basic social insurance premiums and housing accumulation funds which an enterprise pays for its staff members according to the scope and rates as provided for by the relevant competent departments of the State Council or the provincial people's government, e.g., basic old-age insurance premiums, basic medical insurance premiums, unemployment insurance premiums, work-related injury insurance premiums, and birth insurance premiums, etc., are allowed to be deducted.

The supplementary old-age insurance premiums and supplementary medical insurance premiums that an enterprise pays for investors or staff members may be deducted within the scope and according to the rates as set down by the competent departments of treasury and taxation of the State Council.

Article 36 The commercial insurance premiums that an enterprise pays for its investors or staff members shall not be deducted except for the personal security insurance premiums an enterprise pays for its staff members engaging in special occupations under the relevant provisions of the state and other commercial insurance premiums that are deductible under the relevant provisions of the competent departments of treasury and taxation of the State Council.

Article 37 The reasonable loan expenses incurred by an enterprise in its production activities and business operations that are not required to be capitalized are deductible.

Where an enterprise borrows any loan for purposes of purchasing or creating fixed assets or intangible assets and inventories that cannot enter into the scheduled marketability state until 12 months later or more, the reasonable expenses arising from such loans in the process of purchasing or creating relevant assets shall be treated as capital

expenditure and be incorporated into the cost of relevant capital, and shall be deductible under the present Regulation.

Article 38 The interest expenses incurred by an enterprise in its production activities and business operations are deductible:

- (1) interest expenses for the loans borrowed by a non-financial enterprise from a financial enterprise, the interest expenses for the various deposits of financial enterprises, the interest expenses for inter-bank loans, and the expenses for the debentures issued by an enterprise upon approval;
- (2) the portion of interest expenses for the loans borrowed by a non-financial enterprise from another non-financial enterprise that do not exceed the amount calculated at the interest rates for an identical kind and identical term of a financial enterprise.

Article 39 The foreign exchange losses incurred by enterprise in monetary exchanges from the conversion of any non-renminbi monetary assets or obligations into current renminbi at the term-end medium exchange rate are deductible except for the portion that has already been incorporated into the relevant capital costs and the portion that relates to the profit distribution to owners.

Article 40 The employee welfare expenses incurred by an enterprise are deductible to the extent that it does not exceed 14% of the total amount of salaries and wages.

Article 41 The labor union funds allocated by an enterprise are deductible to the extent that they do not exceed 2% of the total amount of salaries and wages.

Article 42 The expenses for the education of staff members incurred by an enterprise are deductible to the extent that they do not exceed 2.5% of the total amount of salaries and wages unless it is otherwise different provided for by the State Council. The excess may be carried forward to future years for deduction.

Article 43 The expenses for business entertainment incurred by an enterprise relating to its production activities and business operations shall be deducted to the extent of 60% of the actually incurred amount but not more than 5% of the sales revenue of the current year.

Article 44 The qualified expenses for advertising and publicity incurred by an enterprise shall be deductible to the extent of not more than 15% of the sales revenue of the current year unless it is otherwise differently provided for by the competent department of treasury or taxation of the State Council. The excess may be carried forward to future years for deduction.

Article 45 The funds an enterprise draws for the special use of environmental protection, ecological recovery pursuant to the relevant provisions of the laws and administrative regulations shall be deductible. The aforesaid special funds shall not be deductible if their purpose of use is changed after being drawn.

Article 46 The insurance premiums that an enterprise pays according to the prescribed rates for the insurance of property shall be deductible.

Article 47 The rentals that an enterprise pays for renting fixed assets as required by its production activities and business operations shall be deducted in the following methods:

- (1) The rental expenses incurred from the renting of fixed assets by means of operational lease shall be evenly deducted in proportion to the term of lease;
- (2) The rental expenses incurred from the renting of fixed assets by means of financing lease shall be deducted by installments to the extent of the portion of financing that forms a part of the fixed asset value for which depreciation shall be reserved.

Article 48 The reasonable expenses for labor protection incurred by an enterprise shall be deductible.

Article 49 The management fees paid by one enterprise to another, the rentals and franchise royalties paid among the operational institutions within an enterprise, and the interest paid among the business offices of a non-financial enterprise shall not be deductible.

Article 50 The institutions and establishments created within the territory of China by a non-alien enterprise may deduct the relevant expenses incurred by its overseas headquarters relating to the production activities and business operations of such institution or establishment provided that it is able to provide certification documents issued by the headquarters with respect to the scope of expenses collection, rationing, basis and method of distribution, etc., and provided that they are reasonably apportioned.

Article 51 The term "public interest donations" as used in Article 9 of the EIT Law refers to the donations made by an enterprise via public interest social bodies or the people's government on the county level or the instrumentalities thereof to the public interest undertakings as prescribed in the Law of the People's Republic of China on Donation to the Public Interest Undertaking.

Article 52 The term "public interest social bodies" as used in Article 51 of the present Regulation refers to such social bodies as foundations, charity organizations, etc. that concurrently meet the following conditions:

- (1) being lawfully registered and having the status of a legal person;
- (2) serving the purpose of promoting public interest and not taking profit-making as its purpose;
- (3) all the assets and increments belonging to the legal person;
- (4) the proceeds and operational surplus being used mainly for the cause that meets the purpose of establishment of the legal person in question;
- (5) the surplus property after the termination of the enterprise not belonging to any individual or profit-making organization;

- (6) refraining from engaging in any business that has nothing to do with its purpose of establishment;
- (7) having a perfect financial and accounting system;
- (8) the donator not participating in the distribution of the property of the social body in any way;
- (9) other conditions as prescribed by the departments of treasury and taxation of the State Council in collaboration with the civil affairs department of the State Council in charge of the administration of the registration of social bodies.

Article 53 The public interest expenditures incurred by an enterprise are deductible to the extent that they do not exceed 12% of the annual total amount of profits of the enterprise.

The annual total amount of profits refers to the annual accounting profits of the enterprise calculated under the uniform accounting system of the state.

Article 54 The term "sponsor expenditures" as used in Article 10 of the EIT Law refers to the various non-advertising expenditures incurred by an enterprise that have nothing to do with its production activities or business operations.

Article 55 The term "reserve expenditures having not been assessed" as used in Article 10 (7) of the EIT Law refers to the reserved expenditures that do not meet the relevant provisions of the competent departments of treasury and taxation of the State Council, such as the depreciation reserves and risk reserves for the various assets, etc.

Section IV Tax Treatment of Assets

Article 56 The various assets of an enterprise, including fixed assets, biological assets, intangible assets, long-term expenses to be amortized, investment assets, inventories, etc., shall take their historical cost as the basis of taxation.

The term "historical cost" as used in the preceding paragraph refers to the expenses actually incurred by an enterprise so as to acquire the item of asset in question.

Where, during an enterprise's holding various assets, any of the assets appreciates or depreciates, it may not adjust the basis of taxation of such asset except for those for which losses and profits may be recognized under the relevant provisions of the departments of treasury and taxation of the State Council.

Article 57 The term "fixed asset" as used in Article 11 of the EIT Law refers to the non-monetary assets held by an enterprise for the making of products, provision of labor services, or for lease or operational management the use life of which exceeds 12 months, including premises, building, machines, mechanics, means of transportation, and other equipment, means, and tools, etc. relating to production activities and business operations.

Article 58 The basis of taxation of a fixed asset shall be determined in the following methods:

(1) for purchased fixed assets, the basis of taxation shall be the purchase price, the relevant taxes and surcharges paid, and other expenses directly attributable to making the said asset realize the predetermined purpose of use;

(2) for self-built fixed assets, the basis of taxation shall be the expenses incurred before the final settlement upon completion of the assets in question;

(3) for fixed assets obtained through financing lease, the basis of taxation shall be the total amount of price stipulated in the lease contract and the relevant expenses incurred by the lessee in the process of concluding the lease contract. If the total price is not stipulated in the lease contract, the basis of taxation shall be the arm's length price of the assets and the relevant expenses incurred by the lessee in the process of concluding the lease contract;

(4) for fixed assets arising from inventory gains, the basis of taxation shall be the total value for replacing them with similar fixed assets;

(5) for fixed assets obtained through donations, investment, exchange of non-monetary assets, restructuring of obligations, etc. the basis of taxation shall be the arm's length value of the assets in question plus the relevant taxes and fees paid;

(6) for rebuilt fixed assets, the basis of taxation shall be expenses as set forth in Article 13 (1) and (2) of the EIT Law augmented by the rebuilding expenditures incurred in the process of rebuilding.

Article 59 The depreciation of fixed assets calculated under the straight-line method are deductible.

An enterprise shall calculate depreciations as of the next months after a fixed asset is placed into use. Where a fixed asset is no longer used, the depreciation thereof shall be terminated as of the next month after the month when its use is terminated.

An enterprise shall reasonably determine the predicted net residual value of a fixed asset according to the nature and use of the fixed asset in question. Once the predicted net residual value of the fixed asset is determined, it shall not be changed.

Article 60 Unless it is otherwise differently provided for by the competent department of treasury and taxation of the State Council, the minimum number of years for calculating the depreciation of a fixed asset shall be:

- (1) premises and buildings, 20 years;
- (2) airplanes, trains, ships, machines, mechanical appliances, and other production equipments, 10 years;
- (3) means, tools, and furniture relating to production activities or business operations, 5 years;
- (4) other means of transportation than airplanes, trains, and ships, 4 years;
- (5) electronic appliances, 3 years.

Article 61 For an enterprise engaging in the exploitation of mineral resources such as oil and natural gas, the method for calculating the loss and depreciation of the expenses and relevant fixed assets incurred before the commercial production starts shall be separately set forth by the competent department of treasury and taxation of the State Council.

Article 62 The basis of taxation of a productive biological asset shall be determined in either of the following ways:

- (1) in the case of a purchased productive biological asset, the basis of taxation shall be the purchase price plus the relevant taxes and fees paid;
- (2) in the case of a productive biological asset obtained by means of donation, investment, exchange of non-monetary assets, restructuring of obligations, etc., the basis of taxation thereof shall be the arm's length value of the asset in question plus the relevant taxes and fees paid.

The term "productive biological asset" as used in the preceding paragraph refers to the biological assets held by an enterprise for the purpose of producing agricultural products, providing labor services or as a result of lease, etc., including economic forests, forests used for firewood and charcoal purposes, productive animals, and labor animals, etc.

Article 63 The depreciation of a productive biological asset calculated under the straight-line method are deductible.

An enterprise shall calculate depreciations as of the next month after the month when a productive biological asset is put into use. Where a productive biological asset is no longer used, the depreciation thereof shall be terminated as of the next month after the month when its use is stopped.

An enterprise shall reasonably determine the predicted net residual value of a productive biological asset according to the nature and use of the productive biological asset in question. Once the predicted net residual value of the productive biological asset is determined, it shall not be changed.

Article 64 The minimum number of years for the calculation of depreciation of a productive biological asset shall be:

- (1) in the case of productive biological asset falling into the category of woods, 10 years;
- (2) in the case of productive biological asset falling into the category of animals, 3 years.

Article 65 The term "intangible asset" as use in Article 12 of the EIT Law refers to the non-monetary long-term assets without a physical form which are held by an enterprise for purposes of producing products, providing labor services, lease, or operational management, etc., including patent rights, trademark rights, copyrights, land use rights, know-how, going concern, etc.

Article 66 The basis of taxation of an intangible asset shall be determined under the following methods:

(1) in the case of purchased intangible assets, the basis of taxation shall be the purchase price, the relevant taxes and fees paid and other expenses directly attributable to making the said asset reaching the predetermined purposes of use;

(2) in the case of self-developed intangible assets, the basis of taxation shall be the expenses incurred, in the process of development, after the said asset has met the conditions of capitalization but before the predetermined purpose of use is reached;

(3) in the case of intangibles obtained through donations, investments, exchange of non-monetary assets, restructuring of obligations, etc., the basis of taxation shall be the arm's length value of the said asset plus the relevant taxes and fees paid.

Article 67 The amortized expenses of an intangible asset calculated under the straight-line method are deductible.

An intangible asset shall be amortized for no less than 10 years.

Where, in the case of an intangible asset used as an investment or in the case of a donated intangible asset, a fixed number of years for its use is stipulated in any law or contract, it may be amortized pursuant to the prescribed or stipulated number of years.

The expenses arising from the purchasing of going concern shall be deductible when the enterprise is transferred as a whole or is liquidated.

Article 68 The term "rebuilding expenses of a fixed asset" as used in Article 13 (1) and (2) of the EIT Law refers to the expenses resulting from changing the structure of a premise or building or extending the use life thereof.

The expenses as set forth in Article 13 (1) of the EIT Law shall be amortized within the number of years the fixed asset is predicted to be usable. The expenses as set forth in Article 13 (2) shall be amortized by installments within the remaining term of lease as stipulated in the contract.

Where the life of a fixed asset is extended, the number of years of depreciation shall be extended appropriately unless it falls within the provisions of Article 13 (1) and (2) of the EIT Law.

Article 69 The term "expenses for the major reparation of a fixed asset" as used in Article 13 (3) of the EIT Law refers to the expenses that concurrently meet the following conditions:

(1) the reparation expenses attain to 50% of the basis of taxation of the fixed asset when it was gained;

(2) the life of use of the post-preparation fixed asset is extended for two or more years.

The expenses as set forth in Article 13 (3) of the EIT Law shall be amortized by installments within the years such fixed asset is usable.

Article 70 The "other expenses that should be treated as long-term amortizations" as used in Article 13 (4) of the EIT Law shall be amortized by installments as expenses for

long-term amortization for no less than three years as of the next month after the expense is incurred.

Article 71 The term "investment assets" as used in Article 14 of the EIT Law refers to the assets formed by an enterprise through external equity investments or bond investments.

When an enterprise transfers or disposes of its investment assets, the cost of the investment assets are deductible.

The cost of an investment asset shall be determined under the following methods:

- (1) in the case of an investment asset obtained by paying cash, the cost shall be the purchase price;
- (2) in the case of an investment asset obtained by any other means than the payment of cash, the cost shall be the arm's length value of the asset in question plus the relevant taxes and fees paid.

Article 72 The term "inventory" as used in Article 15 of the EIT Law refers to the products or commodities an enterprise holds for sale, the products being made in the process of production, and the materials and stuff used in the process of production or provision of labor services.

The cost of an inventory shall be determined under the following methods:

- (1) in the case of an inventory obtained by paying cash, the cost shall be the purchase price;
- (2) in the case of an inventory obtained by any other means than the payment of cash, the cost shall be the arm's length value of the asset in question plus the relevant taxes and fees paid.
- (3) in the case of agricultural products obtained from productive biological assets, the cost shall be the necessary expenditures incurred in the process of producing or harvesting, such as the cost of materials, human cost, and apportioned indirect expenses, etc.

Article 73 For the method of calculating the cost of inventories an enterprise uses by itself or sells, it may use either the "first in, first out" method, or the weighted average method, or the individual pricing method. Once a method is chosen, it shall not be changed.

Article 74 The terms "net value of asset" as used in Article 16 and "net value of property" as used in Article 19 of the EIT Law refer to the balance obtained from the basis of taxation of the relevant asset and property after deducting the depreciations, losses, amortizations, reserves, etc. pursuant to the relevant provisions.

Article 75 Unless it is otherwise differently provided for by the competent department of treasury or taxation of the State Council, an enterprise shall, in the process of restructuring, realize its gain or loss arising from the transfer of the relevant assets when

the transaction is conducted, and the basis of taxation of the relevant assets shall be determined anew pursuant to the transaction price.

Chapter III Tax Amount

Article 76 The formula for calculating the tax amount as provided for in Article 22 of the EIT Law is:

Tax amount = taxable amount × applicable rate – amount of tax reduction and exemption – tax credit

The amount of tax reduction and exemption and the amount of tax credit as used in the formula are the amount of taxes that are reduced, exempted or credited under the EIT Law and the tax preferential policies of the State Council.

Article 77 The term "amount of income taxes paid overseas" as used in Article 23 of the EIT Law refers to the amount of taxes in the nature of income tax that an enterprise is due for the incomes sourced outside of China pursuant to the foreign tax laws and regulations and has in effect paid.

Article 78 The term "amount of deduction and exemption" as used in Article 23 of the EIT Law refers to the amount of taxes as calculated under the EIT Law and the present Regulation for the enterprise's income sourced outside of China. Unless it is otherwise differently provided for by the competent department of treasury or taxation of the State Council, the amount of deduction and exemption shall be calculated without regard to the different countries (regions), and the formula of calculation is:

Amount of deduction and exemption = total amount of taxes calculated under the EIT Law and the present Regulation for the incomes sourced both inside and outside of China × taxable amount for the income sourced from a certain country (region) ÷ total amount of taxable income sourced both inside and outside China

Article 79 The term "five years" as used in Article 23 of the EIT Law refers to the consecutively five years as of the year following the year when the amount of taxes in the nature of income tax for the income sourced outside of China which an enterprise has paid exceeds the amount of deductions and exemptions.

Article 80 The term "direct control" as used in Article 24 of the EIT Law refers to an equity of 20% or more a resident enterprise directly holds in a foreign enterprise.

The term "indirect control" as used in Article 24 of the EIT Law refers to an equity of 20% or more a resident enterprise indirectly holds in a foreign enterprise, the specific measures for the determination of which shall be separately formulated by the competent departments of treasury and taxation of the State Council.

Article 81 When an enterprise makes credit against any income taxes as provided for in article 23 or 24 pursuant to the EIT Law, it shall provide the relevant proof of tax payment issued by the foreign tax authority for the year when the tax amount is due.

Chapter IV Preferential Tax Policies

Article 82 The term "interest income from treasury bonds" as used in Article 26 of the EIT Law refers to the interest income arising from the treasury bonds an enterprise holds issued by the treasury department of the State Council.

Article 83 The term "qualifying proceeds from equity investment such as dividends and bonuses between resident enterprises" as used in Article 26 (2) of the EIT Law refers to the investment proceeds obtained by a resident enterprise from its direct investment in any other resident enterprises. The term "proceeds from equity investment such as dividends and bonuses" as used in Article 26 (2) and (3) of the EIT Law shall not include the investment proceeds from stock publicly issued and trade on a stock exchange which is consecutively held by a resident enterprise for not more than 12 months.

Article 84 The term "qualifying not-for-profit organizations" as used in Article 26 (4) of the EIT Law refers to the organizations that concurrently meet the following conditions:

- (1) having completed the registration for not-for-profit organizations according to law;
- (2) engaging in public interest activities or not-for-profit activities;
- (3) the incomes obtained are all used for the public interest or not-for-profit undertaking as registered, approved, or stipulated in the charter with the exception of the reasonable expenses relating to the organization in question;
- (4) the properties and the fruits thereof are not to be distributed;
- (5) pursuant to the registration, approval or stipulations of the charter, the surplus properties of the organization after write-off shall be used for public interest or not-for-profit purposes or shall be donated via the registration administrative organ to any other organization in the same nature and with the same tenets, and shall be publicized to the general public;
- (6) the sponsor shall not reserve or enjoy any property right to the properties he gave to the organization in question;
- (7) the expenses for the salaries and fringe benefits of the staff members are controlled within the prescribed proportion, and none of the organization's properties shall be distributed in any disguised manner.

The measures for the determination of the not-for-profit organizations as described in the preceding paragraph shall be formulated by the competent department of treasury and taxation of the State Council in collaboration with the other departments of the State Council.

Article 85 The term "qualifying income of the not-for-profit organization" as used in Article 26 (4) of the EIT Law does not include the income of the not-for-profit organization arising from profitable activities unless it is otherwise differently set forth by the competent department of treasury or taxation of the State Council.

Article 86 The term "income of an enterprise obtained from agricultural, forest, animal raising, and fishing projects" as used in Article 27 (1) of the EIT Law refers to:

(1) the enterprise's income obtained from the following projects which shall be exempt from the EIT:

- a. the planting of vegetables, cereals, potatoes, oil plants, beans, cotton, hems, sugar plants, fruits, nuts, etc;
- b. breeding of new varieties of crops;
- c. planting of traditional Chinese medicinal herbs;
- d. cultivation and planting of forest trees;
- e. raising of animals and poultry;
- f. gathering of forest products;
- g. other agricultural, forest, animal raising and fishing projects such as irrigation, initial processing of agricultural products, veterinary science, promotion of agricultural techniques, operations and reparation of agricultural machines, etc.;
- h. ocean fishing.

(2) the enterprise's income obtained from the following project shall be subject to income tax levy at the reduced half rate:

- a. the planting of flowers, teas, and other beverage plants and spicery plants;
- b. maritime aquaculture and inland aquaculture.

An enterprise which engages in any of the projects restricted or prohibited by the state may not enjoy any of the preferential EIT treatment as set forth in the present Regulation.

Article 87 The term "public infrastructure projects under the key support of the state" as used in Article 27 (2) of the EIT Law refers to the ports, wharves, airports, railways, highways, municipal public transportation, electric power, water conservancy, etc. as listed in the Catalogue of Public Infrastructure Projects Entitled to Enterprise Income Tax Preferential Treatment.

The income obtained by an enterprise from investing in or operating any of the public infrastructure projects under the key support of the state as mentioned in the preceding paragraph shall be exempted from the EIT for the first three years as of the tax year when the first revenue arising from production or operation it is attributable to, and shall be taxed at the reduced half rate for the fourth to the sixth years.

An enterprise that operates any of the projects described in the present article on the contractual basis, or builds on the contractual basis, or builds for its own use shall not enjoy the EIT preferential treatment of the present article.

Article 88 The term "qualifying environmental protection, energy-saving and water-saving projects" as used in Article 27 (3) of the EIT Law shall include the processing of public

sewage, the processing of public garbage, the comprehensive exploitation and utilization of firedamp, the renovation of technologies of saving energy or discharging wastes, the desalination of sea water, etc. The specific conditions and scope of such projects shall be set down by the competent departments of treasury and taxation of the State Council in collaboration with other relevant department of the State Council, which shall come into effect after being ratified by the State Council.

The qualifying income obtained by an enterprise from engaging in any of the environmental protection or energy-saving or water saving projects as described in the preceding paragraph shall be exempted from the EIT for the first three years as of the tax year the first revenue arising from production or operation is attributable to, and shall be taxed at the reduced half rate for the fourth to the sixth years.

Article 89 Where any project which qualifies for the preferential treatment of tax reduction and exemption as set forth in Articles 87 and 88 of the present Regulation is transferred to any other party during the term of tax reduction or exemption, the transferee may enjoy the tax reduction or exemption treatment as of the day it accepts the project for the remaining part of the tax preferential treatment period; if the project is transferred after the expiration of the term of tax reduction or exemption, the transferee may not enjoy the tax preferential treatment.

Article 90 The term "reduction and exemption of EIT for qualifying technological transfers" as used in Article 27 (4) of the EIT Law refers to the portion not exceeding 5 million yuan obtained by a resident enterprise from technological transfer shall be exempted from EIT, and the excess shall be taxed at the reduced half rate.

Article 91 The incomes which a non-resident enterprise obtains pursuant to Article 27 (5) of the EIT Law shall be taxed at the reduced 10% rate.

The following incomes shall be exempted from the EIT:

- (1) interest income obtained by a foreign government from its loans to the Chinese government;
- (2) interest income obtained by an international financial organization from its loan to the Chinese government or the resident enterprises thereof at preferential rates;
- (3) other incomes as approved by the State Council.

Article 92 The term "qualifying small meagre-profit enterprises" as used in Article 28 (1) of the EIT Law are enterprises that meet the following conditions engaging in the industries not restricted or prohibited by the state:

- (1) an industrial enterprise shall have an annual taxable amount not exceeding 300,000 yuan, have not more than 100 employees, and a total asset of more than 30 million yuan;
- (2) any other enterprise shall have an annual taxable amount of not more than 300,000 yuan, have not more than 80 employees, and a total asset of not more than 10 million yuan.

Article 93 The expression "high and new-technology enterprises under the key support of the state" as used in Article 28 (2) of the EIT Law are enterprises that have their own independent, kernel intellectual property rights and at the same time meet the following conditions:

- (1) The product (service) falls within the scope of the High and New Technology Areas Entitled to the Key Support of the State;
- (2) The proportion of research and development expenses in the sales revenues is not lower than the prescribed proportion;
- (3) The proportion of the income from high and new technology products (services) in the total income of the enterprise is not lower than the prescribed proportion.
- (4) The proportion of technicians in the total number of staff members of the enterprise is not lower than the prescribed proportion;
- (5) Other conditions as stipulated in the measures for the determination of high and new technology enterprises.

The High and New Technology Areas Entitled to the Key Support of the State and the measures for the determination of high and new technology enterprises shall be formulated by the competent departments of the State Council in charge of science and technology, treasury, and taxation in collaboration with other relevant departments, and shall become effective after being ratified by the State Council.

Article 94 The term "ethnic autonomous areas" as used in Article 29 of the EIT Law refers to the autonomous regions, autonomous prefectures, and autonomous counties that are under the autonomy of the ethnic groups under the Law of the People's Republic of China on the Autonomy in Ethnic Areas.

An enterprise of an ethnic autonomous area that engages in an industry restricted or prohibited by the state shall not have their EIT reduced or exempted.

Article 95 The term "additional deduction of research and development expenses" as used in Article 30 (1) of the EIT Law refers to an additional 50% deduction of the research and development expenses incurred from the research and development of new technologies, new products, and new techniques on the basis of the actual deductions where the enterprise when no intangible asset has been formed and calculated into the current gains and losses. If intangible assets have been formed, they shall be amortized at 150% of the cost of the intangible assets.

Article 96 The expression "addition deduction of salaries and wages paid to the disabled employees of the enterprise" as used in Article 30 (2) of the EIT Law refers to an additional 100% deduction of the salaries and wages paid by the enterprise to the disabled employees thereof. The definition of disabled persons shall be that in the Law of the People's Republic of China on the Protection of Disabled People.

The measures for the additional deduction of the salaries and wages paid by an enterprise to other employees whose employment is encouraged by the state as mentioned in Article 30 (2) of the EIT Law shall be separately formulated by the State Council.

Article 97 The term "offset of taxable amount" as used in Article 31 of the EIT Law refers to that, where a startup investment enterprise invests, by means of equity investment, in an unlisted small or medium-sized high and new technology enterprise for two or more years, it may set off 70% of its equity investment against the current taxable amount of the startup investment enterprise when its equity holding attains to two full years. If the taxable amount is not enough for setoff, the margin may be carried forward to subsequent years for setoff.

Article 98 The fixed assets for which the method of shortened depreciation or accelerated depreciation as mentioned in Article 32 of the EIT Law include:

- (1) the fixed assets created due to technological progress or fast product upgrading;
- (2) fixed assets which are in a state of strong shaking or severe erosion all year round.

Where the shortened depreciation method is used, the minimum number of years shall not be less than 60% of the number of years for depreciation as set forth in Article 60 of the present Regulation. Where the accelerated depreciation method is adopted, the double-declining balance method (DDB) or the Sum-of-the-years-digits method (SYD).

Article 99 The term "reduction of income" as used in Article 33 of the EIT Law refers to that, where an enterprise uses any of the materials as listed in the Catalogue of Resources for Comprehensive Utilization by Enterprises Entitled to Preferential Income Tax Treatment as its major raw materials, the income obtained from producing products which are not restricted or prohibited by the state and which meet the relevant standards of the state or the industry concerned shall be calculated into the total income at the reduced 90%.

The proportion of raw materials in the materials for the production of products as described in the preceding paragraph shall not be any lower than the standards described in the Catalogue of Resources for Comprehensive Utilization by Enterprises Entitled to Preferential Income Tax Treatment.

Article 100 The term "credit of taxes" as used in Article 34 of the EIT Law refers to that, where an enterprise purchases and actually uses any of the special equipments dedicated to environmental protection, conservation of energy and water, safety of work, etc. as described in the Catalogue of Special Equipments Dedicated to Environmental Protection Entitled to Preferential Income Tax Treatment, the Catalogue of Special Equipments Dedicated to Conservation of Energy and Water Entitled to Preferential Income Tax Treatment, and the Catalogue of Special Equipments Dedicated to Work Safety Entitled to Preferential Income Tax Treatment, 10% of the investment in the special equipment may be credited to the enterprise's amount of taxes of the current year. If the amount of taxes is not sufficient for credit, the margin may be carried forward for credit in the following 5 tax years.

An enterprise entitled to the preferential income tax treatment as described in the preceding paragraph shall actually purchase and put into use the special equipments as described in the preceding paragraph. If the enterprise transfers or leases any of the aforesaid special equipment within 5 years after its purchase, its preferential treatment shall be terminated and the enterprise shall make up the already credited enterprise income taxes.

Article 101 The catalogue of preferential enterprise income tax treatments as mentioned in Articles 87, 99, and 100 shall be formulated by the competent departments of treasury and taxation of the State Council in collaboration with other relevant departments of the State Council, which shall become effective after being ratified by the State Council.

Article 102 Where an enterprise is engaged in projects to which different enterprise income tax treatments apply, the projects to which preferential treatment applies shall be separately calculated with respect to its income and the expenses incurred during this period shall be reasonably amortized. Where it is not separately calculated, the enterprise in question may not enjoy the preferential income tax treatment.

Chapter V Withholding at Source

Article 103 Where a non-resident shall be subject to withholding of enterprise income taxes at source under the EIT Law, the taxable amount shall be calculated pursuant to Article 19 of the EIT Law.

The amount of total income as used in Article 19 of the EIT Law refers to the total price and ex-price fees that a non-resident has collected against the payor.

Article 104 The term "payor" as used in Article 37 of the EIT Law is an entity or individual that directly bears the obligation to make relevant payments to a non-resident enterprise under the provisions of law or stipulations of a contract.

Article 105 The term "payment" as used in Article 37 includes monetary payments and non-monetary payments, e.g., cash payment, payment by remittance, transfer payment, and payment by equity consideration, etc.

The term "due payable items" as used in Article 37 of the EIT Law refers to the payable items which the payor shall incorporate into relevant costs and expenses under the accrual principles of accounting.

Article 106 The circumstances wherein a withholder may be designated as provided for in Article 38 of the EIT Law include:

- (1) where it is predicted that the term of engineering operations or provision of labor services is not as long as a year, and there is evidence to prove that no tax payment obligation will be performed;
- (2) where it has failed to go through tax registration or interim tax registration formalities and failed to entrust any agent within China to perform the obligation of tax payment;

(3) where it has failed to file a tax return or preliminary tax return for enterprise income taxes with the prescribed time limit.

The term "withholder" as used in the preceding paragraph shall be designated by the tax authority at the county level or above, which shall inform the withholder of the basis of computing the amount of taxes, the method of computation, the term of withholding, and how to withhold.

Article 107 The term "place of income" as used in Article 39 of the EIT Law refers to the place where an income is incurred as determined under Article 7 of the present Regulation. Where there are two or more places of income within the territory of China, the taxpayer may choose any of them to pay its EIT.

Article 108 The term "other income of the taxpayer within China" as used in Article 39 of the EIT Law refers to the income of the taxpayer obtained from various sources within the territory of China.

When a tax authority recovers any of the taxes the taxpayer is due, it shall inform the taxpayer of the reason, amount, time limit and how to pay the taxes due.

Chapter VI Special Tax Adjustments

Article 109 The term "related party" as used in Article 41 of the EIT Law refers to the enterprises, other organizations and individuals that have any of the following relations with an enterprise:

- (1) direct or indirect relationship with respect to capital, management, sale or purchase, etc.;
- (2) directly or indirectly controlled by a common third party;
- (3) any other relationship of interest.

Article 110 The term "arm's length principle" as used in Article 41 of the EIT Law refers to the principle which all unrelated parties to a transaction have to follow so as to carry on business transactions under fair transaction prices and business conventions.

Article 111 The term "reasonable methods" as used in Article 41 of the EIT Law include:

- (1) method of comparable uncontrolled prices, a method by which the price is set according to the prices that unrelated parties to a transaction carry on identical or similar transactions;
- (2) resale price method, a method by which the price is set according to the price under which commodities are purchased from a related party and then sold to a unrelated party less the gross profit arising from identical or similar sales;
- (3) cost plus method, a method by which the price is set based on the cost plus reasonable expenses and profits;
- (4) net transaction profit method, a method by which the profit is determined according to the net profit obtained from identical or similar transactions between unrelated parties;

(5) Profit split method, a method by which consolidated profits or losses are reasonably distributed between an enterprise and its related parties;

(6) other methods that meet the arm's length principle.

Article 112 An enterprise may, under Article 41 (2) of the EIT Law, reach a cost allocation agreement with related parties under the arm's length principle for the allocation of common costs.

When allocating costs to related parties, an enterprise shall follow the principle of commensurability between cost and predicted proceeds, and shall submit relevant materials as required by the tax authorities within the time limit set by the tax authorities.

An enterprise which violates paragraphs 1 and 2 of the present article in the allocation of costs with related parties, it shall not be allowed to deduct its allocated costs in the calculation of taxable income.

Article 113 The term "advance pricing agreement" as used in Article 42 of the EIT Law is an agreement reached between an enterprise and the tax authority under the arm's length principle and through negotiations, under which the enterprise files an application to the tax authorities with respect to its principles of pricing and calculation method to be used in future years for related transactions.

Article 114 The term "relevant materials" as used in Article 43 of the EIT Law include:

- (1) current materials relating to related transactions with respect to prices, the setting of standards for expenses, method of calculation specifications;
- (2) relevant materials relating to the related transactions with respect to the prices for the resale (transfer) of properties, property rights, and labor, etc.;
- (3) relevant materials relating to the related transactions that other enterprises have to provide with respect to the comparable product prices, pricing strategies, and profit level of the enterprise under investigation, etc.;
- (4) other materials relating to related transactions.

The term "other enterprises relating to the related transaction under investigation" as used in Article 43 of the EIT Law are those enterprises that are similar to the enterprise under investigation in the contents and pattern of production and business management.

An enterprise shall provide within the time limit as set down by the tax authorities relating to the prices, setting of expense standards, calculation methods, and specifications, etc. The related parties and other enterprises relating to the related transaction under investigation that shall provide the relevant materials within the time limit which it has agreed to with the tax authorities.

Article 115 A tax authority may adopt any of the following methods in assessing the amount of taxable income of an enterprise pursuant to Article 44 of the EIT Law:

- (1) assessing with reference to the profitability level of identical or similar enterprises;

- (2) assessing based on the cost of the enterprise plus reasonable expenses and profits;
- (3) assessing pursuant to a reasonable proportion in the overall profit of the enterprise group;
- (4) assessing by using any other reasonable methods.

Where the enterprises defies the amount of taxable income assessed by using any of the methods mentioned in the preceding paragraph, it shall provide relevant evidence, and the amount of taxable income may be readjusted upon the recognition of the tax authority.

Article 116 The term "Chinese resident" as used in Article 45 of the EIT Law is an individual who shall, under the provisions of the Law of the People's Republic of China on Individual Income Tax, pay individual income tax for the income he obtains from both inside and outside of China.

Article 117 The term "control" as used in Article 45 of the EIT Law includes:

- (1) directly or indirectly holding by a resident enterprise or a Chinese resident singly 10% or more of the voting common stock of a foreign enterprise and jointly holding 50% or more of the stock of the foreign enterprise;
- (2) the proportion of stock held by a resident enterprise or a resident enterprise and a Chinese resident jointly failing to reach the preceding percentage, but nonetheless constituting substantial control over the foreign enterprise with respect to equity, capital, business management, sale or purchase, etc.

Article 118 The expression "the actual tax burden is obviously lower than the tax rate as provided for in Article 4 (1)" as used in Article 45 of the EIT Law refers to the 50% tax rate as set forth in Article 4 (1) of the EIT Law.

Article 119 The term "debt investment" as used in Article 46 of the EIT Law refers to the kind of financing which an enterprise directly or indirectly obtains but has to repay the principal and pay interest or has to make compensation by any other means in the nature of interest payment.

The debt investment obtained by an enterprise from any related party shall include:

- (1) debt investment a related party provides through an unrelated third party;
- (2) debt investment an unrelated third party provides which is guaranteed by a related party that assumes several and joint liabilities;
- (3) any other debt investment indirectly obtained through any related party in the nature of obligation assumption.

The term "equity-based investment" as used in Article 46 of the EIT Law refers to the type of investment which an enterprise accepts for which it does not have to repay the principal and pay interest and the investor holds ownership over the net assets of the enterprise.

The "standards" as used in Article 46 of the EIT Law shall be separately formulated by the competent departments of treasury and taxation of the State Council.

Article 120 The expression "not have a reasonable commercial purpose" as used in Article 47 of the EIT Law refers to that the main purpose is to reduce, exempt or defer the payment of taxes.

Article 121 Where a tax authority makes any special adjustment of taxation to an enterprise under the provisions of law or regulations, it shall charge an interest for the tax that should be made up for the period between June 1 of the year following the year the tax is due to the day when the tax is made up.

The interest that is charged as described in the preceding paragraph shall not be deducted in the calculation of taxable income.

Article 122 The interest as mentioned in Article 48 of the EIT Law shall be calculated under the benchmark interest rate for renminbi loans for the same period in the tax years to which the taxes due and the made-up taxes are attributable as published by the People's Bank of China plus 5 percentage points.

Where an enterprise provides the relevant materials as set forth in Article 43 of the EIT Law, it may calculate its interest according to the benchmark interest rate as mentioned in the preceding paragraph.

Article 123 In the event that the business transactions between an enterprises and its related parties are not compatible with the arm's length principle or the enterprise carries on any arrangement that does not have any reasonable business purpose, the tax authority shall be entitled to make tax readjustments for the 10 years as of the tax year when the transaction was conducted.

Chapter VII Collection of Taxes

Article 124 The "place of enterprise registration" as mentioned in Article 50 of the EIT Law shall be the place of residence of the enterprise registered under the relevant provisions of the state.

Article 125 When calculating its EIT in a consolidated way, an enterprise shall uniformly calculate the taxable amount, the specific measures for which shall be separately formulated by the competent department of treasury and taxation of the State Council.

Article 126 The main institution or establishment as mentioned in Article 50 of the EIT Law shall meet the following conditions concurrently:

- (1) bearing the responsibility to supervise and manage the production activities and business operations of other institutions and establishments;
- (2) establishing complete books and vouchers which can precisely reflect the revenues, costs, expenses, profits and losses of the institutions and establishments concerned.

Article 127 The expression "subject to approval of the tax authority" as used in Article 51 of the EIT Law refers to the examination and approval of the common superior tax authority of the tax authority where the various institutions and establishments are located.

If, after a non-resident enterprise has paid its EIT on the consolidated basis upon approval, it finds it necessary to add, combine, move or close down any institution or establishment or terminates the business operation of any institution or establishment, the enterprise that files the consolidated tax return shall first report to the tax authority where the main institution or establishment is located. Where it is necessary to change the main institution or establishment that files the consolidated EIT return, the aforesaid provisions shall be followed.

Article 128 EIT shall be prepaid on the monthly or quarterly basis, the specific measures for which shall be subject to the assessment of the tax authorities.

Where an enterprise prepays EIT on the monthly or quarterly basis under Article 54 of the EIT Law, it shall make the prepayment in line with its monthly or quarterly actual profits. Where it is difficult for it to make prepayment based on its monthly or quarterly actual profits, it may make the prepayment based on the monthly or quarterly average of the amount of tax of the preceding tax year, or make the prepayment by any other means acceptable to the tax authority. Once a method of prepayment is determined, it may not be changed at will within the tax year.

Article 129 An enterprise shall, within the time limit as prescribed in Article 54 of the EIT Law, submit to the tax authority its return of prepaid EIT, return of annual EIT, financial and accounting reports, and other relevant materials as required by the tax authority, no matter it has made profits or suffered losses during a tax year.

Article 130 Where an enterprise computes its income on the basis of a currency other than RMB, when it makes a prepayment of enterprise tax, it shall translate its income into RMB on the basis of the RMB central parity of RMB exchange rate on the last day of the month or quarter and then compute the amount of taxable income. When it settles the payable or refundable amount of tax by the end of a year, it does not have to repeat the translation and computation of the amount of taxable income, on which it has already prepaid the tax on a monthly or quarterly basis, it shall only translate the part, on which it has not paid the enterprise income tax, into RMB on the basis of the RMB central parity of RMB exchange rate on the last day of the tax year and then compute the amount of taxable income.

Where, upon check and confirmation by the tax organ, an enterprise under-computes or over-computes the income as mentioned in the preceding paragraph, it shall only translate the under-computed or over-computed income into RMB, compute the amount of taxable income on the basis of the RMB central parity on the last day of the one month prior to the check and confirmation and compute the amount of payable or refundable tax.

Chapter VIII Supplementary Provisions

Article 131 The term "enterprises established prior to the promulgation of this Law" as mentioned in Article 57 (1) of the EIT Law refers to the enterprises that have finished the registration procedures prior to the promulgation of the EIT Law.

Article 132 The relevant provisions of Article 2 (2) and (3) are applicable to enterprises established in Hong Kong Special Administrative Region, Macao Special Administrative Region and Taiwan Region.

Article 133 This Regulation shall come into force as of January 1, 2008. The Detailed Rules for the Implementation of the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises promulgated by the State Council on June 30, 1991 and the Detailed Rules for the Interim Regulation of the People's Republic of China on Enterprise Income Tax promulgated by the Ministry of Finance on February 4, 1994 shall be abolished simultaneously.

中华人民共和国国务院令

(第 512 号)

《中华人民共和国企业所得税法实施条例》已经 2007 年 11 月 28 日国务院第 197 次常务会议通过，现予公布，自 2008 年 1 月 1 日起施行。

总 理 温家宝

二〇〇七年十二月六日

中华人民共和国企业所得税法实施条例

第一章 总则

第一条 根据《中华人民共和国企业所得税法》(以下简称企业所得税法)的规定，制定本条例。

第二条 企业所得税法第一条所称个人独资企业、合伙企业，是指依照中国法律、行政法规成立的个人独资企业、合伙企业。

第三条 企业所得税法第二条所称依法在中国境内成立的企业，包括依照中国法律、行政法规在中国境内成立的企业、事业单位、社会团体以及其他取得收入的组织。

企业所得税法第二条所称依照外国(地区)法律成立的企业，包括依照外国(地区)法律成立的企业和其他取得收入的组织。

第四条 企业所得税法第二条所称实际管理机构,是指对企业的生产经营、人员、账务、财产等实施实质性全面管理和控制的机构。

第五条 企业所得税法第二条第三款所称机构、场所,是指在中国境内从事生产经营活动的机构、场所,包括:

- (一) 管理机构、营业机构、办事机构;
- (二) 工厂、农场、开采自然资源的场所;
- (三) 提供劳务的场所;
- (四) 从事建筑、安装、装配、修理、勘探等工程作业的场所;
- (五) 其他从事生产经营活动的机构、场所。

非居民企业委托营业代理人在中国境内从事生产经营活动的,包括委托单位或者个人经常代其签订合同,或者储存、交付货物等,该营业代理人视为非居民企业在中国境内设立的机构、场所。

第六条 企业所得税法第三条所称所得,包括销售货物所得、提供劳务所得、转让财产所得、股息红利等权益性投资所得、利息所得、租金所得、特许权使用费所得、接受捐赠所得和其他所得。

第七条 企业所得税法第三条所称来源于中国境内、境外的所得,按照以下原则确定:

- (一) 销售货物所得,按照交易活动发生地确定;
- (二) 提供劳务所得,按照劳务发生地确定;

(三) 转让财产所得，不动产转让所得按照不动产所在地确定，动产转让所得按照转让动产的企业或者机构、场所所在地确定，权益性投资资产转让所得按照被投资企业所在地确定；

(四) 股息、红利等权益性投资所得，按照分配所得的企业所在地确定；

(五) 利息所得、租金所得、特许权使用费所得，按照负担、支付所得的企业或者机构、场所所在地确定，或者按照负担、支付所得的个人的住所地确定；

(六) 其他所得，由国务院财政、税务主管部门确定。

第八条 企业所得税法第三条所称实际联系，是指非居民企业在中国境内设立的机构、场所拥有据以取得所得的股权、债权，以及拥有、管理、控制据以取得所得的财产等。

第二章 应纳税所得额

第一节 一般规定

第九条 企业应纳税所得额的计算，以权责发生制为原则，属于当期的收入和费用，不论款项是否收付，均作为当期的收入和费用；不属于当期的收入和费用，即使款项已经在当期收付，均不作为当期的收入和费用。本条例和国务院财政、税务主管部门另有规定的除外。

第十条 企业所得税法第五条所称亏损，是指企业依照企业所得税法和本条例的规定将每一纳税年度的收入总额减除不征税收入、免税收入和各项扣除后小于零的数额。

第十一条 企业所得税法第五十五条所称清算所得，是指企业的全部资产可变现价值或者交易价格减除资产净值、清算费用以及相关税费等后的余额。

投资方企业从被清算企业分得的剩余资产,其中相当于从被清算企业累计未分配利润和累计盈余公积中应当分得的部分,应当确认为股息所得;剩余资产减去上述股息所得后的余额,超过或者低于投资成本的部分,应当确认为投资资产转让所得或者损失。

第二节 收入

第十二条 企业所得税法第六条所称企业取得收入的货币形式,包括现金、存款、应收账款、应收票据、准备持有至到期的债券投资以及债务的豁免等。

企业所得税法第六条所称企业取得收入的非货币形式,包括固定资产、生物资产、无形资产、股权投资、存货、不准备持有至到期的债券投资、劳务以及有关权益等。

第十三条 企业所得税法第六条所称企业以非货币形式取得的收入,应当按照公允价值确定收入额。

前款所称公允价值,是指按照市场价格确定的价值。

第十四条 企业所得税法第六条第(一)项所称销售货物收入,是指企业销售商品、产品、原材料、包装物、低值易耗品以及其他存货取得的收入。

第十五条 企业所得税法第六条第(二)项所称提供劳务收入,是指企业从事建筑安装、修理修配、交通运输、仓储租赁、金融保险、邮电通信、咨询经纪、文化体育、科学研究、技术服务、教育培训、餐饮住宿、中介代理、卫生保健、社区服务、旅游、娱乐、加工以及其他劳务服务活动取得的收入。

第十六条 企业所得税法第六条第(三)项所称转让财产收入,是指企业转让固定资产、生物资产、无形资产、股权、债权等财产取得的收入。

第十七条 企业所得税法第六条第(四)项所称股息、红利等权益性投资收益,是指企业因权益性投资从被投资方取得的收入。

股息、红利等权益性投资收益,除国务院财政、税务主管部门另有规定外,按照被投资方作出利润分配决定的日期确认收入的实现。

第十八条 企业所得税法第六条第(五)项所称利息收入,是指企业将资金提供他人使用但不构成权益性投资,或者因他人占用本企业资金取得的收入,包括存款利息、贷款利息、债券利息、欠款利息等收入。

利息收入,按照合同约定的债务人应付利息的日期确认收入的实现。

第十九条 企业所得税法第六条第(六)项所称租金收入,是指企业提供固定资产、包装物或者其他有形资产的使用权取得的收入。

租金收入,按照合同约定的承租人应付租金的日期确认收入的实现。

第二十条 企业所得税法第六条第(七)项所称特许权使用费收入,是指企业提供专利权、非专利技术、商标权、著作权以及其他特许权的使用权取得的收入。

特许权使用费收入,按照合同约定的特许权使用人应付特许权使用费的日期确认收入的实现。

第二十一条 企业所得税法第六条第(八)项所称接受捐赠收入,是指企业接受的来自其他企业、组织或者个人无偿给予的货币性资产、非货币性资产。

接受捐赠收入,按照实际收到捐赠资产的日期确认收入的实现。

第二十二条 企业所得税法第六条第(九)项所称其他收入,是指企业取得的除企业所得税法第六条第(一)项至第(八)项规定的收入外的其他收入,包括企业资产溢余收入、

逾期未退包装物押金收入、确实无法偿付的应付款项、已作坏账损失处理后又收回的应收款项、债务重组收入、补贴收入、违约金收入、汇兑收益等。

第二十三条 企业的下列生产经营业务可以分期确认收入的实现：

(一) 以分期收款方式销售货物的，按照合同约定的收款日期确认收入的实现；

(二) 企业受托加工制造大型机械设备、船舶、飞机，以及从事建筑、安装、装配工程业务或者提供其他劳务等，持续时间超过 12 个月的，按照纳税年度内完工进度或者完成的工作量确认收入的实现。

第二十四条 采取产品分成方式取得收入的，按照企业分得产品的日期确认收入的实现，其收入额按照产品的公允价值确定。

第二十五条 企业发生非货币性资产交换，以及将货物、财产、劳务用于捐赠、偿债、赞助、集资、广告、样品、职工福利或者利润分配等用途的，应当视同销售货物、转让财产或者提供劳务，但国务院财政、税务主管部门另有规定的除外。

第二十六条 企业所得税法第七条第（一）项所称财政拨款，是指各级人民政府对纳入预算管理的事业单位、社会团体等组织拨付的财政资金，但国务院和国务院财政、税务主管部门另有规定的除外。

企业所得税法第七条第（二）项所称行政事业性收费，是指依照法律法规等有关规定，按照国务院规定程序批准，在实施社会公共管理，以及在向公民、法人或者其他组织提供特定公共服务过程中，向特定对象收取并纳入财政管理的费用。

企业所得税法第七条第（二）项所称政府性基金，是指企业依照法律、行政法规等有关规定，代政府收取的具有专项用途的财政资金。

企业所得税法第七条第（三）项所称国务院规定的其他不征税收入，是指企业取得的，由国务院财政、税务主管部门规定专项用途并经国务院批准的财政性资金。

第三节 扣除

第二十七条 企业所得税法第八条所称有关的支出，是指与取得收入直接相关的支出。

企业所得税法第八条所称合理的支出，是指符合生产经营活动常规，应当计入当期损益或者有关资产成本的必要和正常的支出。

第二十八条 企业发生的支出应当区分收益性支出和资本性支出。收益性支出在发生当期直接扣除；资本性支出应当分期扣除或者计入有关资产成本，不得在发生当期直接扣除。

企业的不征税收入用于支出所形成的费用或者财产，不得扣除或者计算对应的折旧、摊销扣除。

除企业所得税法和本条例另有规定外，企业实际发生的成本、费用、税金、损失和其他支出，不得重复扣除。

第二十九条 企业所得税法第八条所称成本，是指企业在生产经营活动中发生的销售成本、销货成本、业务支出以及其他耗费。

第三十条 企业所得税法第八条所称费用，是指企业在生产经营活动中发生的销售费用、管理费用和财务费用，已经计入成本的有关费用除外。

第三十一条 企业所得税法第八条所称税金，是指企业发生的除企业所得税和允许抵扣的增值税以外的各项税金及其附加。

第三十二条 企业所得税法第八条所称损失,是指企业在生产经营活动中发生的固定资产和存货的盘亏、毁损、报废损失,转让财产损失,呆账损失,坏账损失,自然灾害等不可抗力因素造成的损失以及其他损失。

企业发生的损失,减除责任人赔偿和保险赔款后的余额,依照国务院财政、税务主管部门的规定扣除。

企业已经作为损失处理的资产,在以后纳税年度又全部收回或者部分收回时,应当计入当期收入。

第三十三条 企业所得税法第八条所称其他支出,是指除成本、费用、税金、损失外,企业在生产经营活动中发生的与生产经营活动有关的、合理的支出。

第三十四条 企业发生的合理的工资薪金支出,准予扣除。

前款所称工资薪金,是指企业每一纳税年度支付给在本企业任职或者受雇的员工的所有现金形式或者非现金形式的劳动报酬,包括基本工资、奖金、津贴、补贴、年终加薪、加班工资,以及与员工任职或者受雇有关的其他支出。

第三十五条 企业依照国务院有关主管部门或者省级人民政府规定的范围和标准为职工缴纳的基本养老保险费、基本医疗保险费、失业保险费、工伤保险费、生育保险费等基本社会保险费和住房公积金,准予扣除。

企业为投资者或者职工支付的补充养老保险费、补充医疗保险费,在国务院财政、税务主管部门规定的范围和标准内,准予扣除。

第三十六条 除企业依照国家有关规定为特殊工种职工支付的人身安全保险费和国务院财政、税务主管部门规定可以扣除的其他商业保险费外,企业为投资者或者职工支付的商业保险费,不得扣除。

第三十七条 企业在生产经营活动中发生的合理的不需要资本化的借款费用,准予扣除。

企业为购置、建造固定资产、无形资产和经过12个月以上的建造才能达到预定可销售状态的存货发生借款的,在有关资产购置、建造期间发生的合理的借款费用,应当作为资本性支出计入有关资产的成本,并依照本条例的规定扣除。

第三十八条 企业在生产经营活动中发生的下列利息支出,准予扣除:

(一)非金融企业向金融企业借款的利息支出、金融企业的各项存款利息支出和同业拆借利息支出、企业经批准发行债券的利息支出;

(二)非金融企业向非金融企业借款的利息支出,不超过按照金融企业同期同类贷款利率计算的数额的部分。

第三十九条 企业在货币交易中,以及纳税年度终了时将人民币以外的货币性资产、负债按照期末即期人民币汇率中间价折算为人民币时产生的汇兑损失,除已经计入有关资产成本以及向所有者进行利润分配相关的部分外,准予扣除。

第四十条 企业发生的职工福利费支出,不超过工资薪金总额14%的部分,准予扣除。

第四十一条 企业拨缴的工会经费,不超过工资薪金总额2%的部分,准予扣除。

第四十二条 除国务院财政、税务主管部门另有规定外,企业发生的职工教育经费支出,不超过工资薪金总额2.5%的部分,准予扣除;超过部分,准予在以后纳税年度结转扣除。

第四十三条 企业发生的与生产经营活动有关的业务招待费支出，按照发生额的 60% 扣除，但最高不得超过当年销售（营业）收入的 5%。

第四十四条 企业发生的符合条件的广告费和业务宣传费支出，除国务院财政、税务主管部门另有规定外，不超过当年销售（营业）收入 15% 的部分，准予扣除；超过部分，准予在以后纳税年度结转扣除。

第四十五条 企业依照法律、行政法规有关规定提取的用于环境保护、生态恢复等方面的专项资金，准予扣除。上述专项资金提取后改变用途的，不得扣除。

第四十六条 企业参加财产保险，按照规定缴纳的保险费，准予扣除。

第四十七条 企业根据生产经营活动的需要租入固定资产支付的租赁费，按照以下方法扣除：

（一）以经营租赁方式租入固定资产发生的租赁费支出，按照租赁期限均匀扣除；

（二）以融资租赁方式租入固定资产发生的租赁费支出，按照规定构成融资租入固定资产价值的部分应当提取折旧费用，分期扣除。

第四十八条 企业发生的合理的劳动保护支出，准予扣除。

第四十九条 企业之间支付的管理费、企业内营业机构之间支付的租金和特许权使用费，以及非银行企业内营业机构之间支付的利息，不得扣除。

第五十条 非居民企业在中国境内设立的机构、场所，就其中国境外总机构发生的与该机构、场所生产经营有关的费用，能够提供总机构出具的费用汇集范围、定额、分配依据和方法等证明文件，并合理分摊的，准予扣除。

第五十一条 企业所得税法第九条所称公益性捐赠,是指企业通过公益性社会团体或者县级以上人民政府及其部门,用于《中华人民共和国公益事业捐赠法》规定的公益事业的捐赠。

第五十二条 本条例第五十一条所称公益性社会团体,是指同时符合下列条件的基金会、慈善组织等社会团体:

- (一) 依法登记,具有法人资格;
- (二) 以发展公益事业为宗旨,且不以营利为目的;
- (三) 全部资产及其增值为该法人所有;
- (四) 收益和营运结余主要用于符合该法人设立目的的事业;
- (五) 终止后的剩余财产不归属任何个人或者营利组织;
- (六) 不经营与其设立目的无关的业务;
- (七) 有健全的财务会计制度;
- (八) 捐赠者不以任何形式参与社会团体财产的分配;
- (九) 国务院财政、税务主管部门会同国务院民政部门等登记管理部门规定的其他条件。

第五十三条 企业发生的公益性捐赠支出,不超过年度利润总额 12% 的部分,准予扣除。

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年度会计利润。

第五十四条 企业所得税法第十条第(六)项所称赞助支出,是指企业发生的与生产经营无关的各种非广告性质支出。

第五十五条 企业所得税法第十条第(七)项所称未经核定的准备金支出,是指不符合国务院财政、税务主管部门规定的各项资产减值准备、风险准备等准备金支出。

第四节 资产的税务处理

第五十六条 企业的各项资产,包括固定资产、生物资产、无形资产、长期待摊费用、投资资产、存货等,以历史成本为计税基础。

前款所称历史成本,是指企业取得该项资产时实际发生的支出。

企业持有各项资产期间资产增值或者减值,除国务院财政、税务主管部门规定可以确认损益外,不得调整该资产的计税基础。

第五十七条 企业所得税法第十一条所称固定资产,是指企业为生产产品、提供劳务、出租或者经营管理而持有的、使用时间超过12个月的非货币性资产,包括房屋、建筑物、机器、机械、运输工具以及其他与生产经营活动有关的设备、器具、工具等。

第五十八条 固定资产按照以下方法确定计税基础:

(一)外购的固定资产,以购买价款和支付的相关税费以及直接归属于使该资产达到预定用途发生的其他支出为计税基础;

(二)自行建造的固定资产,以竣工结算前发生的支出为计税基础;

(三)融资租入的固定资产,以租赁合同约定的付款总额和承租人在签订租赁合同过程中发生的相关费用为计税基础,租赁合同未约定付款总额的,以该资产的公允价值和承租人在签订租赁合同过程中发生的相关费用为计税基础;

(四)盘盈的固定资产,以同类固定资产的重置完全价值为计税基础;

(五) 通过捐赠、投资、非货币性资产交换、债务重组等方式取得的固定资产，以该资产的公允价值和支付的相关税费为计税基础；

(六) 改建的固定资产，除企业所得税法第十三条第(一)项和第(二)项规定的支出外，以改建过程中发生的改建支出增加计税基础。

第五十九条 固定资产按照直线法计算的折旧，准予扣除。

企业应当自固定资产投入使用月份的次月起计算折旧；停止使用的固定资产，应当自停止使用月份的次月起停止计算折旧。

企业应当根据固定资产的性质和使用情况，合理确定固定资产的预计净残值。固定资产的预计净残值一经确定，不得变更。

第六十条 除国务院财政、税务主管部门另有规定外，固定资产计算折旧的最低年限如下：

- (一) 房屋、建筑物，为 20 年；
- (二) 飞机、火车、轮船、机器、机械和其他生产设备，为 10 年；
- (三) 与生产经营活动有关的器具、工具、家具等，为 5 年；
- (四) 飞机、火车、轮船以外的运输工具，为 4 年；
- (五) 电子设备，为 3 年。

第六十一条 从事开采石油、天然气等矿产资源的企业，在开始商业性生产前发生的费用和有关固定资产的折耗、折旧方法，由国务院财政、税务主管部门另行规定。

第六十二条 生产性生物资产按照以下方法确定计税基础：

(一) 外购的生产性生物资产，以购买价款和支付的相关税费为计税基础；

(二) 通过捐赠、投资、非货币性资产交换、债务重组等方式取得的生产性生物资产，以该资产的公允价值和支付的相关税费为计税基础。

前款所称生产性生物资产，是指企业为生产农产品、提供劳务或者出租等而持有的生物资产，包括经济林、薪炭林、产畜和役畜等。

第六十三条 生产性生物资产按照直线法计算的折旧，准予扣除。

企业应当自生产性生物资产投入使用月份的次月起计算折旧；停止使用的生产性生物资产，应当自停止使用月份的次月起停止计算折旧。

企业应当根据生产性生物资产的性质和使用情况，合理确定生产性生物资产的预计净残值。生产性生物资产的预计净残值一经确定，不得变更。

第六十四条 生产性生物资产计算折旧的最低年限如下：

(一) 林木类生产性生物资产，为 10 年；

(二) 畜类生产性生物资产，为 3 年。

第六十五条 企业所得税法第十二条所称无形资产，是指企业为生产产品、提供劳务、出租或者经营管理而持有的、没有实物形态的非货币性长期资产，包括专利权、商标权、著作权、土地使用权、非专利技术、商誉等。

第六十六条 无形资产按照以下方法确定计税基础：

(一) 外购的无形资产，以购买价款和支付的相关税费以及直接归属于使该资产达到预定用途发生的其他支出为计税基础；

(二)自行开发的无形资产,以开发过程中该资产符合资本化条件后至达到预定用途前发生的支出为计税基础;

(三)通过捐赠、投资、非货币性资产交换、债务重组等方式取得的无形资产,以该资产的公允价值和支付的相关税费为计税基础。

第六十七条 无形资产按照直线法计算的摊销费用,准予扣除。

无形资产的摊销年限不得低于10年。

作为投资或者受让的无形资产,有关法律规定或者合同约定了使用年限的,可以按照规定或者约定的使用年限分期摊销。

外购商誉的支出,在企业整体转让或者清算时,准予扣除。

第六十八条 企业所得税法第十三条第(一)项和第(二)项所称固定资产的改建支出,是指改变房屋或者建筑物结构、延长使用年限等发生的支出。

企业所得税法第十三条第(一)项规定的支出,按照固定资产预计尚可使用年限分期摊销;第(二)项规定的支出,按照合同约定的剩余租赁期限分期摊销。

改建的固定资产延长使用年限的,除企业所得税法第十三条第(一)项和第(二)项规定外,应当适当延长折旧年限。

第六十九条 企业所得税法第十三条第(三)项所称固定资产的大修理支出,是指同时符合下列条件的支出:

- (一)修理支出达到取得固定资产时的计税基础50%以上;
- (二)修理后固定资产的使用年限延长2年以上。

企业所得税法第十三条第（三）项规定的支出，按照固定资产尚可使用年限分期摊销。

第七十条 企业所得税法第十三条第（四）项所称其他应当作为长期待摊费用的支出，自支出发生月份的次月起，分期摊销，摊销年限不得低于3年。

第七十一条 企业所得税法第十四条所称投资资产，是指企业对外进行权益性投资和债权性投资形成的资产。

企业在转让或者处置投资资产时，投资资产的成本，准予扣除。

投资资产按照以下方法确定成本：

（一）通过支付现金方式取得的投资资产，以购买价款为成本；

（二）通过支付现金以外的方式取得的投资资产，以该资产的公允价值和支付的相关税费为成本。

第七十二条 企业所得税法第十五条所称存货，是指企业持有以备出售的产品或者商品、处在生产过程中的在产品、在生产或者提供劳务过程中耗用的材料和物料等。

存货按照以下方法确定成本：

（一）通过支付现金方式取得的存货，以购买价款和支付的相关税费为成本；

（二）通过支付现金以外的方式取得的存货，以该存货的公允价值和支付的相关税费为成本；

（三）生产性生物资产收获的农产品，以产出或者采收过程中发生的材料费、人工费和分摊的间接费用等必要支出为成本。

第七十三条 企业使用或者销售的存货的成本计算方法,可以在先进先出法、加权平均法、个别计价法中选用一种。计价方法一经选用,不得随意变更。

第七十四条 企业所得税法第十六条所称资产的净值和第十九条所称财产净值,是指有关资产、财产的计税基础减除已经按照规定扣除的折旧、折耗、摊销、准备金等后的余额。

第七十五条 除国务院财政、税务主管部门另有规定外,企业在重组过程中,应当在交易发生时确认有关资产的转让所得或者损失,相关资产应当按照交易价格重新确定计税基础。

第三章 应纳税额

第七十六条 企业所得税法第二十二条规定的应纳税额的计算公式为:

$$\text{应纳税额} = \text{应纳税所得额} \times \text{适用税率} - \text{减免税额} - \text{抵免税额}$$

公式中的减免税额和抵免税额,是指依照企业所得税法和国务院的税收优惠规定减征、免征和抵免的应纳税额。

第七十七条 企业所得税法第二十三条所称已在境外缴纳的所得税税额,是指企业来源于中国境外的所得依照中国境外税收法律以及相关规定应当缴纳并已经实际缴纳的企业所得税性质的税款。

第七十八条 企业所得税法第二十三条所称抵免限额,是指企业来源于中国境外的所得,依照企业所得税法和本条例的规定计算的应纳税额。除国务院财政、税务主管部门另有规定外,该抵免限额应当分国(地区)不分项计算,计算公式如下:

抵免限额 = 中国境内、境外所得依照企业所得税法和本条例的规定计算的应纳税总额×
来源于某国（地区）的应纳税所得额÷中国境内、境外应纳税所得总额

第七十九条 企业所得税法第二十三条所称5个年度，是指从企业取得的来源于中国境外的所得，已经在中国境外缴纳的企业所得税性质的税额超过抵免限额的当年的次年起连续5个纳税年度。

第八十条 企业所得税法第二十四条所称直接控制，是指居民企业直接持有外国企业20%以上股份。

企业所得税法第二十四条所称间接控制，是指居民企业以间接持股方式持有外国企业20%以上股份，具体认定办法由国务院财政、税务主管部门另行制定。

第八十一条 企业依照企业所得税法第二十三条、第二十四条的规定抵免企业所得税税额时，应当提供中国境外税务机关出具的税款所属年度的有关纳税凭证。

第四章 税收优惠

第八十二条 企业所得税法第二十六条第（一）项所称国债利息收入，是指企业持有国务院财政部门发行的国债取得的利息收入。

第八十三条 企业所得税法第二十六条第（二）项所称符合条件的居民企业之间的股息、红利等权益性投资收益，是指居民企业直接投资于其他居民企业取得的投资收益。企业所得税法第二十六条第（二）项和第（三）项所称股息、红利等权益性投资收益，不包括连续持有居民企业公开发行并上市流通的股票不足12个月取得的投资收益。

第八十四条 企业所得税法第二十六条第(四)项所称符合条件的非营利组织,是指同时符合下列条件的组织:

- (一) 依法履行非营利组织登记手续;
- (二) 从事公益性或者非营利性活动;
- (三) 取得的收入除用于与该组织有关的、合理的支出外,全部用于登记核定或者章程规定的公益性或者非营利性事业;
- (四) 财产及其孳息不用于分配;
- (五) 按照登记核定或者章程规定,该组织注销后的剩余财产用于公益性或者非营利性目的,或者由登记管理机关转赠给与该组织性质、宗旨相同的组织,并向社会公告;
- (六) 投入人对投入该组织的财产不保留或者享有任何财产权利;
- (七) 工作人员工资福利开支控制在规定的比例内,不变相分配该组织的财产。

前款规定的非营利组织的认定管理办法由国务院财政、税务主管部门会同国务院有关部门制定。

第八十五条 企业所得税法第二十六条第(四)项所称符合条件的非营利组织的收入,不包括非营利组织从事营利性活动取得的收入,但国务院财政、税务主管部门另有规定的除外。

第八十六条 企业所得税法第二十七条第(一)项规定的企业从事农、林、牧、渔业项目的所得,可以免征、减征企业所得税,是指:

- (一) 企业从事下列项目的所得,免征企业所得税:

1. 蔬菜、谷物、薯类、油料、豆类、棉花、麻类、糖料、水果、坚果的种植；
2. 农作物新品种的选育；
3. 中药材的种植；
4. 林木的培育和种植；
5. 牲畜、家禽的饲养；
6. 林产品的采集；
7. 灌溉、农产品初加工、兽医、农技推广、农机作业和维修等农、林、牧、渔服务业项目；
8. 远洋捕捞。

(二) 企业从事下列项目的所得，减半征收企业所得税：

1. 花卉、茶以及其他饮料作物和香料作物的种植；
2. 海水养殖、内陆养殖。

企业从事国家限制和禁止发展的项目，不得享受本条规定的企业所得税优惠。

第八十七条 企业所得税法第二十七条第(二)项所称国家重点扶持的公共基础设施项目，是指《公共基础设施项目企业所得税优惠目录》规定的港口码头、机场、铁路、公路、城市公共交通、电力、水利等项目。

企业从事前款规定的国家重点扶持的公共基础设施项目的投资经营的所得，自项目取得第一笔生产经营收入所属纳税年度起，第一年至第三年免征企业所得税，第四年至第六年减半征收企业所得税。

企业承包经营、承包建设和内部自建自用本条规定的项目，不得享受本条规定的企业所得税优惠。

第八十八条 企业所得税法第二十七条第（三）项所称符合条件的环境保护、节能节水项目，包括公共污水处理、公共垃圾处理、沼气综合开发利用、节能减排技术改造、海水淡化等。项目的具体条件和范围由国务院财政、税务主管部门商国务院有关部门制订，报国务院批准后公布施行。

企业从事前款规定的符合条件的环境保护、节能节水项目的所得，自项目取得第一笔生产经营收入所属纳税年度起，第一年至第三年免征企业所得税，第四年至第六年减半征收企业所得税。

第八十九条 依照本条例第八十七条和第八十八条规定享受减免税优惠的项目，在减免税期限内转让的，受让方自受让之日起，可以在剩余期限内享受规定的减免税优惠；减免税期限届满后转让的，受让方不得就该项目重复享受减免税优惠。

第九十条 企业所得税法第二十七条第（四）项所称符合条件的技术转让所得免征、减征企业所得税，是指一个纳税年度内，居民企业技术转让所得不超过 500 万元的部分，免征企业所得税；超过 500 万元的部分，减半征收企业所得税。

第九十一条 非居民企业取得企业所得税法第二十七条第（五）项规定的所得，减按 10% 的税率征收企业所得税。

下列所得可以免征企业所得税：

- （一）外国政府向中国政府提供贷款取得的利息所得；
- （二）国际金融组织向中国政府 and 居民企业提供优惠贷款取得的利息所得；

(三) 经国务院批准的其他所得。

第九十二条 企业所得税法第二十八条第一款所称符合条件的小型微利企业,是指从事国家非限制和禁止行业,并符合下列条件的企业:

(一) 工业企业,年度应纳税所得额不超过 30 万元,从业人数不超过 100 人,资产总额不超过 3000 万元;

(二) 其他企业,年度应纳税所得额不超过 30 万元,从业人数不超过 80 人,资产总额不超过 1000 万元。

第九十三条 企业所得税法第二十八条第二款所称国家需要重点扶持的高新技术企业,是指拥有核心自主知识产权,并同时符合下列条件的企业:

(一) 产品(服务)属于《国家重点支持的高新技术领域》规定的范围;

(二) 研究开发费用占销售收入的比例不低于规定比例;

(三) 高新技术产品(服务)收入占企业总收入的比例不低于规定比例;

(四) 科技人员占企业职工总数的比例不低于规定比例;

(五) 高新技术企业认定管理办法规定的其他条件。

《国家重点支持的高新技术领域》和高新技术企业认定管理办法由国务院科技、财政、税务主管部门商国务院有关部门制订,报国务院批准后公布施行。

第九十四条 企业所得税法第二十九条所称民族自治地方,是指依照《中华人民共和国民族区域自治法》的规定,实行民族区域自治的自治区、自治州、自治县。

对民族自治地方内国家限制和禁止行业的企业,不得减征或者免征企业所得税。

第九十五条 企业所得税法第三十条第(一)项所称研究开发费用的加计扣除,是指企业为开发新技术、新产品、新工艺发生的研究开发费用,未形成无形资产计入当期损益的,在按照规定据实扣除的基础上,按照研究开发费用的50%加计扣除;形成无形资产的,按照无形资产成本的150%摊销。

第九十六条 企业所得税法第三十条第(二)项所称企业安置残疾人员所支付的工资的加计扣除,是指企业安置残疾人员的,在按照支付给残疾职工工资据实扣除的基础上,按照支付给残疾职工工资的100%加计扣除。残疾人员的范围适用《中华人民共和国残疾人保障法》的有关规定。

企业所得税法第三十条第(二)项所称企业安置国家鼓励安置的其他就业人员所支付的工资的加计扣除办法,由国务院另行规定。

第九十七条 企业所得税法第三十一条所称抵扣应纳税所得额,是指创业投资企业采取股权投资方式投资于未上市的中小高新技术企业2年以上的,可以按照其投资额的70%在股权持有满2年的当年抵扣该创业投资企业的应纳税所得额;当年不足抵扣的,可以在以后纳税年度结转抵扣。

第九十八条 企业所得税法第三十二条所称可以采取缩短折旧年限或者采取加速折旧的方法的固定资产,包括:

- (一)由于技术进步,产品更新换代较快的固定资产;
- (二)常年处于强震动、高腐蚀状态的固定资产。

采取缩短折旧年限方法的,最低折旧年限不得低于本条例第六十条规定折旧年限的60%;采取加速折旧方法的,可以采取双倍余额递减法或者年数总和法。

第九十九条 企业所得税法第三十三条所称减计收入，是指企业以《资源综合利用企业所得税优惠目录》规定的资源作为主要原材料，生产国家非限制和禁止并符合国家和行业相关标准的产品取得的收入，减按90%计入收入总额。

前款所称原材料占生产产品材料的比例不得低于《资源综合利用企业所得税优惠目录》规定的标准。

第一百条 企业所得税法第三十四条所称税额抵免，是指企业购置并实际使用《环境保护专用设备企业所得税优惠目录》、《节能节水专用设备企业所得税优惠目录》和《安全生产专用设备企业所得税优惠目录》规定的环境保护、节能节水、安全生产等专用设备的，该专用设备的投资额的10%可以从企业当年的应纳税额中抵免；当年不足抵免的，可以在以后5个纳税年度结转抵免。

享受前款规定的企业所得税优惠的企业，应当实际购置并自身实际投入使用前款规定的专用设备；企业购置上述专用设备在5年内转让、出租的，应当停止享受企业所得税优惠，并补缴已经抵免的企业所得税税款。

第一百零一条 本章第八十七条、第九十九条、第一百条规定的企业所得税优惠目录，由国务院财政、税务主管部门商国务院有关部门制订，报国务院批准后公布施行。

第一百零二条 企业同时从事适用不同企业所得税待遇的项目的，其优惠项目应当单独计算所得，并合理分摊企业的期间费用；没有单独计算的，不得享受企业所得税优惠。

第五章 源泉扣缴

第一百零三条 依照企业所得税法对非居民企业应当缴纳的企业所得税实行源泉扣缴的，应当依照企业所得税法第十九条的规定计算应纳税所得额。

企业所得税法第十九条所称收入全额,是指非居民企业向支付人收取的全部价款和价外费用。

第一百零四条 企业所得税法第三十七条所称支付人,是指依照有关法律规定或者合同约定对非居民企业直接负有支付相关款项义务的单位或者个人。

第一百零五条 企业所得税法第三十七条所称支付,包括现金支付、汇拨支付、转账支付和权益兑价支付等货币支付和非货币支付。

企业所得税法第三十七条所称到期应支付的款项,是指支付人按照权责发生制原则应当计入相关成本、费用的应付款项。

第一百零六条 企业所得税法第三十八条规定的可以指定扣缴义务人的情形,包括:

(一) 预计工程作业或者提供劳务期限不足一个纳税年度,且有证据表明不履行纳税义务的;

(二) 没有办理税务登记或者临时税务登记,且未委托中国境内的代理人履行纳税义务的;

(三) 未按照规定期限办理企业所得税纳税申报或者预缴申报的。

前款规定的扣缴义务人,由县级以上税务机关指定,并同时告知扣缴义务人所扣税款的计算依据、计算方法、扣缴期限和扣缴方式。

第一百零七条 企业所得税法第三十九条所称所得发生地,是指依照本条例第七条规定的原则确定的所得发生地。在中国境内存在多处所得发生地的,由纳税人选择其中之一申报缴纳企业所得税。

第一百零八条 企业所得税法第三十九条所称该纳税人在中国境内其他收入,是指该纳税人在中国境内取得的其他各种来源的收入。

税务机关在追缴该纳税人应纳税款时,应当将追缴理由、追缴数额、缴纳期限和缴纳方式等告知该纳税人。

第六章 特别纳税调整

第一百零九条 企业所得税法第四十一条所称关联方,是指与企业有下列关联关系之一的企业、其他组织或者个人:

- (一)在资金、经营、购销等方面存在直接或者间接的控制关系;
- (二)直接或者间接地同为第三者控制;
- (三)在利益上具有相关联的其他关系。

第一百一十条 企业所得税法第四十一条所称独立交易原则,是指没有关联关系的交易各方,按照公平成交价格 and 营业常规进行业务往来遵循的原则。

第一百一十一条 企业所得税法第四十一条所称合理方法,包括:

- (一)可比非受控价格法,是指按照没有关联关系的交易各方进行相同或者类似业务往来的价格进行定价的方法;
- (二)再销售价格法,是指按照从关联方购进商品再销售给没有关联关系的交易方的价格,减除相同或者类似业务的销售毛利进行定价的方法;
- (三)成本加成法,是指按照成本加合理的费用和利润进行定价的方法;

(四) 交易净利润法,是指按照没有关联关系的交易各方进行相同或者类似业务往来取得的净利润水平确定利润的方法;

(五) 利润分割法,是指将企业与其关联方的合并利润或者亏损在各方之间采用合理标准进行分配的方法;

(六) 其他符合独立交易原则的方法。

第一百一十二条 企业可以依照企业所得税法第四十一条第二款的规定,按照独立交易原则与其关联方分摊共同发生的成本,达成成本分摊协议。

企业与其关联方分摊成本时,应当按照成本与预期收益相配比的原则进行分摊,并在税务机关规定的期限内,按照税务机关的要求报送有关资料。

企业与其关联方分摊成本时违反本条第一款、第二款规定的,其自行分摊的成本不得在计算应纳税所得额时扣除。

第一百一十三条 企业所得税法第四十二条所称预约定价安排,是指企业就其未来年度关联交易的定价原则和计算方法,向税务机关提出申请,与税务机关按照独立交易原则协商、确认后达成的协议。

第一百一十四条 企业所得税法第四十三条所称相关资料,包括:

(一) 与关联业务往来有关的价格、费用的制定标准、计算方法和说明等同期资料;

(二) 关联业务往来所涉及的财产、财产使用权、劳务等的再销售(转让)价格或者最终销售(转让)价格的相关资料;

(三) 与关联业务调查有关的其他企业应当提供的与被调查企业可比的产品价格、定价方式以及利润水平等资料;

(四) 其他与关联业务往来有关的资料。

企业所得税法第四十三条所称与关联业务调查有关的其他企业,是指与被调查企业在生产经营内容和方式上相类似的企业。

企业应当在税务机关规定的期限内提供与关联业务往来有关的价格、费用的制定标准、计算方法和说明等资料。关联方以及与关联业务调查有关的其他企业应当在税务机关与其约定的期限内提供相关资料。

第一百一十五条 税务机关依照企业所得税法第四十四条的规定核定企业的应纳税所得额时,可以采用下列方法:

- (一) 参照同类或者类似企业的利润率水平核定;
- (二) 按照企业成本加合理费用和利润的方法核定;
- (三) 按照关联企业集团整体利润的合理比例核定;
- (四) 按照其他合理方法核定。

企业对税务机关按照前款规定的方法核定的应纳税所得额有异议的,应当提供相关证据,经税务机关认定后,调整核定的应纳税所得额。

第一百一十六条 企业所得税法第四十五条所称中国居民,是指根据《中华人民共和国个人所得税法》的规定,就其从中国境内、境外取得的所得在中国缴纳个人所得税的个人。

第一百一十七条 企业所得税法第四十五条所称控制,包括:

(一) 居民企业或者中国居民直接或者间接单一持有外国企业 10% 以上有表决权股份,且由其共同持有该外国企业 50% 以上股份;

(二)居民企业,或者居民企业和中国居民持股比例没有达到第(一)项规定的标准,但在股份、资金、经营、购销等方面对该外国企业构成实质控制。

第一百一十八条 企业所得税法第四十五条所称实际税负明显低于企业所得税法第四条第一款规定税率水平,是指低于企业所得税法第四条第一款规定税率的50%。

第一百一十九条 企业所得税法第四十六条所称债权性投资,是指企业直接或者间接从关联方获得的,需要偿还本金和支付利息或者需要以其他具有支付利息性质的方式予以补偿的融资。

企业间接从关联方获得的债权性投资,包括:

- (一)关联方通过无关联第三方提供的债权性投资;
- (二)无关联第三方提供的、由关联方担保且负有连带责任的债权性投资;
- (三)其他间接从关联方获得的具有负债实质的债权性投资。

企业所得税法第四十六条所称权益性投资,是指企业接受的不需要偿还本金和支付利息,投资人对企业净资产拥有所有权的投资。

企业所得税法第四十六条所称标准,由国务院财政、税务主管部门另行规定。

第一百二十条 企业所得税法第四十七条所称不具有合理商业目的,是指以减少、免除或者推迟缴纳税款为主要目的。

第一百二十一条 税务机关根据税收法律、行政法规的规定,对企业作出特别纳税调整的,应当对补征的税款,自税款所属纳税年度的次年6月1日起至补缴税款之日止的期间,按日加收利息。

前款规定加收的利息，不得在计算应纳税所得额时扣除。

第一百二十二条 企业所得税法第四十八条所称利息，应当按照税款所属纳税年度中国人民银行公布的与补税期间同期的人民币贷款基准利率加 5 个百分点计算。

企业依照企业所得税法第四十三条和本条例的规定提供有关资料的，可以只按前款规定的人民币贷款基准利率计算利息。

第一百二十三条 企业与其关联方之间的业务往来，不符合独立交易原则，或者企业实施其他不具有合理商业目的安排的，税务机关有权在该业务发生的纳税年度起 10 年内，进行纳税调整。

第七章 征收管理

第一百二十四条 企业所得税法第五十条所称企业登记注册地，是指企业依照国家有关规定登记注册的住所地。

第一百二十五条 企业汇总计算并缴纳企业所得税时，应当统一核算应纳税所得额，具体办法由国务院财政、税务主管部门另行制定。

第一百二十六条 企业所得税法第五十一条所称主要机构、场所，应当同时符合下列条件：

- (一) 对其他各机构、场所的生产经营活动负有监督管理责任；
- (二) 设有完整的账簿、凭证，能够准确反映各机构、场所的收入、成本、费用和盈亏情况。

第一百二十七条 企业所得税法第五十一条所称税务机关审核批准，是指经各机构、场所所在地税务机关的共同上级税务机关审核批准。

非居民企业经批准汇总缴纳企业所得税后，需要增设、合并、迁移、关闭机构、场所或者停止机构、场所业务的，应当事先由负责汇总申报缴纳企业所得税的主要机构、场所向其所在地税务机关报告；需要变更汇总缴纳企业所得税的主要机构、场所的，依照前款规定办理。

第一百二十八条 企业所得税分月或者分季预缴，由税务机关具体核定。

企业根据企业所得税法第五十四条规定分月或者分季预缴企业所得税时，应当按照月度或者季度的实际利润额预缴；按照月度或者季度的实际利润额预缴有困难的，可以按照上一纳税年度应纳税所得额的月度或者季度平均额预缴，或者按照经税务机关认可的其他方法预缴。预缴方法一经确定，该纳税年度内不得随意变更。

第一百二十九条 企业在纳税年度内无论盈利或者亏损，都应当依照企业所得税法第五十四条规定的期限，向税务机关报送预缴企业所得税纳税申报表、年度企业所得税纳税申报表、财务会计报告和税务机关规定应当报送的其他有关资料。

第一百三十条 企业所得以人民币以外的货币计算的，预缴企业所得税时，应当按照月度或者季度最后一日的人民币汇率中间价，折合成人民币计算应纳税所得额。年度终了汇算清缴时，对已经按照月度或者季度预缴税款的，不再重新折合计算，只就该纳税年度内未缴纳企业所得税的部分，按照纳税年度最后一日的人民币汇率中间价，折合成人民币计算应纳税所得额。

经税务机关检查确认，企业少计或者多计前款规定的所得的，应当按照检查确认补税或者退税时的上一个月最后一日的人民币汇率中间价，将少计或者多计的所得折合成人民币计算应纳税所得额，再计算应补缴或者应退的税款。

第八章 附则

第一百三十一条 企业所得税法第五十七条第一款所称本法公布前已经批准设立的企业，是指企业所得税法公布前已经完成登记注册的企业。

第一百三十二条 在香港特别行政区、澳门特别行政区和台湾地区成立的企业，参照适用企业所得税法第二条第二款、第三款的有关规定。

第一百三十三条 本条例自2008年1月1日起施行。1991年6月30日国务院发布的《中华人民共和国外商投资企业和外国企业所得税法实施细则》和1994年2月4日财政部发布的《中华人民共和国企业所得税暂行条例实施细则》同时废止。

chl_100121

Enterprise Income Tax Law of the People's Republic of China

Order of the President of the People's Republic of China(No. 63)

The Enterprise Income Tax Law of the People's Republic of China, which was adopted at the 5th Session of the 10th National People's Congress of the People's Republic of China on March 16, 2007, is hereby promulgated and shall come into force as of January 1, 2008.

President of the People's Republic of China Hu Jintao

March 16, 2007

Enterprise Income Tax Law of the People's Republic of China

(Adopted at the 5th Session of the 10th National People's Congress of the People's Republic of China on March 16, 2007)

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Chapter One General Provisions

Article 1 Taxpayers of enterprise income tax shall be enterprises and other

organizations that obtain income within the People's Republic of China (hereinafter referred to as "Enterprises") and shall pay enterprise income tax in accordance with the provisions of this Law. This Law shall not apply to wholly individually-owned enterprises and partnership enterprises.

Article 2 Enterprises are divided into resident enterprises and non-resident enterprises.

For the purposes of this Law, the term "resident enterprises" shall refer to Enterprises that are set up in China in accordance with the law, or that are set up in accordance with the law of the foreign country (region) whose actual administration institution is in China.

For the purposes of this Law, the term "non-resident enterprises" shall refer to Enterprises that are set up in accordance with the law of the foreign country (region) whose actual administration institution is outside China, but they have set up institutions or establishments in China or they have income originating from China without setting up institutions or establishments in China.

Article 3 Resident enterprises shall pay enterprise income tax originating both within and outside China.

Non-resident enterprises that have set up institutions or premises in China shall pay enterprise income tax in relation to the income originating from China obtained by their institutions or establishments, and the income incurred outside China but there is an actual relationship with the institutions or establishments set up by such enterprises.

Where non-resident enterprises that have not set up institutions or establishments in China, or where institutions or establishments are set up but there is no actual relationship with the income obtained by the institutions or establishments set up by such enterprises, they shall pay enterprise income tax in relation to the income originating from China.

Article 4 The rate of enterprise income tax shall be 25%.

Non-resident enterprises that have obtained income in accordance with the provisions of Paragraph Three of Article 3 hereof, the applicable tax rate shall be 20%.

Chapter Two Taxable Income

Article 5 The balance derived from the total income in each taxable year of Enterprises, after deduction of the non-taxable income, tax exempted income, other deductions and the making up of losses of previous years shall be the taxable income.

Article 6 Income obtained by Enterprises from various sources in monetary and non-monetary terms shall be the total income, including

1. income from sale of goods;
2. income from provision of labour services;
3. income from transfer of property;
4. income from equity investment such as dividend and bonus;
5. interest income;
6. rental income;
7. income from royalties;
8. income from donations; and
9. other income.

Article 7 The following income from the total income shall not be taxable

1. financial funding;
2. administrative fees and government funds obtained and included in financial management in accordance with the law; and
3. other non-taxable income prescribed by the State Council.

Article 8 Reasonable expenses that are relevant to the income actually incurred and obtained by Enterprises, including costs, fees, tax payments, losses and other fees may

be deducted from the taxable income.

Article 9 In relation to the expenses from charitable donations incurred by Enterprises, the portion within 12% of the total annual profit may be deducted from the taxable income.

Article 10 The following expenses may not be deducted from the taxable income

1. income from equity investment paid to investors such as dividend and bonus;
2. payment of enterprise income tax;
3. late payment fines;
4. penalties; fines and losses from confiscated property;
5. expenses from donations other than those prescribed in Article 9 hereof;
6. sponsorship fees;
7. expenses for non-verified provisions; and
8. other expenses irrelevant to the income obtained.

Article 11 Where Enterprises compute the taxable income, the depreciation of fixed assets calculated in accordance with provisions may be deducted.

No depreciation may be deducted for the following fixed assets

1. fixed assets other than premises and buildings that have not yet been used;
2. fixed assets leased from other parties by means of business lease;
3. fixed assets leased to other parties by means of lease financing;
4. fixed assets that have been depreciated in full but are still in use;
5. fixed assets that are irrelevant to business activities;
6. land credited as fixed assets after independent price valuation;
7. other fixed assets whose depreciation may not be calculated.

Article 12 In Enterprises compute the taxable income, the amortization of intangible assets calculated in accordance with provisions may be deducted.

The amortization of the following intangible assets may not be deducted

- 1.the fees for self development of intangible assets that have been deducted from the taxable income;
- 2.self-created goodwill;
- 3.intangible assets that are irrelevant to business activities; and
- 4.other intangible assets whose amortization fee may not be calculated.

Article 13 Where Enterprises calculate taxable income, the following expenses incurred by Enterprises as long-term fees to be amortized and that are amortized in accordance with provisions may be deducted

- 1.reconstruction expenses for fixed assets that have been depreciated in full;
- 2.reconstruction expenses for fixed assets leased from other parties;
- 3.heavy repair expenses of fixed assets; and
- 4.other expenses that shall be treated as long-term amortization fees.

Article 14 During the period when Enterprises invest outside the territory, the cost of investment in assets may not be deducted from the taxable income.

Article 15 The inventory used or sold by Enterprises whose cost is calculated in accordance with provisions may be deducted from the taxable income.

Article 16 Where Enterprises transfer assets, the net value thereof may be deducted from the taxable income.

Article 17 Where Enterprises compute the consolidated enterprise income tax, the losses of business institutions outside the territory may not be offset by the profits of business institutions inside the territory.

Article 18 Where there is a loss in a taxable year of Enterprises, it may be brought

forward to the succeeding years and made up by the income of succeeding years, but the limit of bringing forward may not exceed five years.

Article 19 Where non-resident enterprises obtain income provided in Paragraph Three of Article 3 hereof, the taxable income shall be calculated in accordance with the following methods

1. income from equity investment such as dividend and bonus and interest income, rental income and royalties, the total income shall be the taxable income;
2. income from property transfer, the balance derived from the deduction of net asset value from the total income shall be the taxable income;
3. other income whose taxable income shall be calculated with reference to the previous two methods.

Article 20 The income, specific scope and standard of deduction and the specific method of taxation treatment of assets prescribed in this Chapter shall be provided by the departments in charge of finance and taxation under the State Council.

Article 21 In computing the taxable income, where financial and accounting treatment methods of Enterprises are inconsistent with tax laws and administrative regulations, such taxable income shall be computed in accordance with tax laws and administrative regulations.

Chapter Three Payable Tax

Article 22 The taxable income of Enterprises shall be the balance derived from the taxable income of Enterprises multiplies the applicable rate and minus the tax amount of tax reduction and exemption pursuant to the preferential tax treatment hereof.

Article 23 The income tax that has been paid outside the territory for the following income obtained by Enterprises may be offset from the payable tax of the current period. The offset limit is the payable tax calculated in accordance with provisions hercof in respect of the income of such item, the portion in excess of the offset limit may be made up by the balance of the offset amount of the current year out of the

annual offset limit within the next five years

- 1.The taxable income originating outside China by resident enterprises;
- 2.The taxable income incurred outside China that is obtained by institutions or establishments of non-resident enterprises set up in China with an actual relationship with such institution or establishment.

Article 24 Where income from equity investment such as dividend and bonus originating outside the territory of China is shared by foreign enterprises directly or indirectly controlled by resident enterprises, the portion undertaken by foreign enterprises in the actual income tax actually paid outside the territory by foreign enterprises may be offset in the offset limit prescribed in Article 23 hereof as the income tax that may be offset outside the territory by such resident enterprises.

Chapter Four Preferential Tax Treatment

Article 25 The industries and projects with key support and under encouraged development by the State may be given preferential enterprise income tax treatment.

Article 26 The following income of Enterprises shall be tax-exempted income

- 1.income from interests on government bonds;
- 2.income from equity investment income such as dividend and bonus between qualified resident enterprises;
- 3.income from equity investment such as dividend and bonus obtained from resident enterprises by non-resident enterprises that have set up institutions or establishments in China with an actual relationship with such institutions or establishments;
- 4.income of qualified non-profit organizations.

Article 27 The following income may be subject to exempted or reduced enterprise income tax

- 1.income from engaging in projects of agriculture, forestry, animal husbandry and fisheries by Enterprises;

2. income from investment and operation of infrastructure projects with key state support such as harbour, pier, airport, railway, highway, electricity and hydroelectricity by Enterprises;

3. income from engaging in qualified projects of environmental protection and energy and water conservation;

4. income from qualified transfer of technology by Enterprises; and

5. income prescribed by Paragraph Three of Article 3 hereof.

Article 28 Small-scale Enterprises with minimal profits that are qualified are subject to the applicable enterprise income tax rate with a reduction of 20%.

High and new technology Enterprises that require key state support are subject to the applicable enterprise income tax rate with a reduction of 15%.

Article 29 The autonomous authority of ethnic autonomous locality may decide on the reduction or exemption of the portion of enterprise income tax shared by the locality that shall be paid by Enterprises of the ethnic autonomous locality.

Where an autonomous prefecture or autonomous county decides on the reduction or exemption, they must report to the people's government of province, autonomous region or municipality directly under the central government for approval.

Article 30 Weighted deduction may be computed in taxable income for the following expenses of Enterprises

1. research and development fees incurred by Enterprises in the development of new technology, new products and new skills; and

2. the wages paid by Enterprises for job placement of the disabled and of other personnel encouraged by the State.

Article 31 Venture investment enterprises that engage in venture investment requiring key state support and encouragement may offset the taxable income at a certain ratio of the investment amount.

Article 32 Where the fixed assets of Enterprises actually require accelerated depreciation due to technology advancement, the years of depreciation may be shortened or the accelerated depreciation method may be adopted.

Article 33 The income obtained by Enterprises from the production of products in line with state industrial policies through comprehensive use of resources may be deducted from the taxable income.

Article 34 The investment by Enterprises on procurement of special facilities for environmental protection, energy and water conservation and safe production may be subject to an offset tax amount at a certain ratio.

Article 35 The specific measures of preferential tax treatment prescribed by this Law shall be formulated by the State Council.

Article 36 Where there is a significant impact on the business activities of Enterprises pursuant to the needs of national economy and social development, or due to unexpected public incidents, the State Council may formulate the special preferential policy of enterprise income tax and report to the Standing Committee of the National People's Congress for the record.

Chapter Five Tax Withheld at Source

Article 37 The payable income tax from income obtained by non-resident enterprises in accordance with Paragraph Three of Article 3 hereof shall be subject to tax withheld at source, with the payer as the withholding agent. The tax payment shall be withheld from the amount paid or the payable amount due from each tax payment and payable amount of the withholding agent.

Article 38 In respect of the payable income tax from income obtained by non-resident enterprises from project works and labour services in China, the tax authority may designate the payer of project price or labour fee as withholding agent.

Article 39 In respect of the income tax that shall be withheld in accordance with Articles 37 and 38 hereof, where the withholding agent has not withheld or fails to

perform the withholding obligation in accordance with the law, the taxpayer shall pay in the place where the tax is incurred. Where the taxpayer does not pay in accordance with the law, the tax authority may pursue the payable tax amount of such taxpayer from the amount payable by the payer of other income projects in China of such taxpayer.

Article 40 The withholding agent shall turn the tax payment withheld to the treasury within 7 days from the day of withholding, and submit a statement of withholding enterprise income tax to the tax authority of the place where it is located.

Chapter Six Special Tax Payment Adjustment

Article 41 The business transactions between Enterprises and their affiliates that reduce the taxable income or income of such Enterprises and their affiliates not in compliance with independent transaction principle, the taxation authority has the right to make an adjustment in accordance with reasonable methods.

The cost incurred in joint development and transfer of intangible assets, or joint provision and acceptance of labour services by Enterprises and their affiliates shall be shared under the independent transaction principle in computing the taxable income.

Article 42 Enterprises may report to the tax authority the pricing principle and calculation method of the transactions between their affiliates. Upon negotiation and confirmation with the Enterprises, the tax authority may reach the advance pricing arrangement.

Article 43 Where Enterprises submit to the tax authority the annual enterprise income tax return, they shall enclose a statement of the annual business transactions between affiliates in respect of the business transactions of the Enterprises and their affiliates.

Where the tax authority conducts affiliated business investigation, Enterprises and their affiliates, and other enterprises relevant to the affiliated business investigation shall provide the relevant information in accordance with provisions.

Article 44 Where Enterprises fail to provide the information of business transactions

of affiliates, or provide false and incomplete information that cannot faithfully reflect the actual affiliated business transaction, the tax authority has the right to verify its taxable income.

Article 45 Where Enterprises controlled by resident enterprises or resident enterprises and Chinese residents in the country (region) where the actual tax burden is obviously lower than the tax rate prescribed by Paragraph One of Article 4 hereof, and profits are not distributed or distributed at a reduced rate due to reasons other than reasonable business needs, the portion of the above profits belonged to such resident enterprises shall be included in the income of such resident enterprises of the current period.

Article 46 The interest fee incurred in excess of the prescribed standard obtained by Enterprises from the loan investment and equity investment of their affiliates may not be deducted from the taxable income.

Article 47 Where Enterprises implement other arrangement without reasonable business objectives to reduce the payable income or income, the tax authority has the right to adjust in accordance with reasonable methods.

Article 48 Where tax payment requires to be levied additionally by tax authority in respect of the tax payment adjustment made in accordance with the provisions of this Chapter, such tax payment shall be levied additionally and interest shall be levied in accordance with the provisions of the State Council.

Chapter Seven Administration of Tax Levying and Collection

Article 49 The administration of levy and collection of enterprise income tax shall follow the provisions hereof in addition to the Law of the People's Republic of China on the Administration of Levying and Collection of Tax.

Article 50 Unless otherwise specified by tax laws and administrative regulations, resident enterprises whose place of tax payment is the place of registration of the Enterprise but the place of registration is outside the territory, the place of tax payment shall be the place where the actual administration institution is located.

Where resident enterprises establish business institutions in China without legal person qualification, it shall consolidate the calculation and payment of enterprise income tax.

Article 51 In respect of non-resident enterprises that obtain the income prescribed in Paragraph Two of Article 3 hereof, the place of tax payment shall be the place where the institution or the establishment is located. Non-resident enterprises that set up two or more institutions or establishments in China may, upon the examination and approval of the tax authority, select its main institution or establishment to pay the consolidated enterprise income tax.

Where non-resident enterprises obtain the income prescribed in Paragraph Three of Article 3 hereof, the place of tax payment shall be the place where the withholding agent is located.

Article 52 Enterprises may not pay consolidated enterprise income tax unless otherwise prescribed by the State Council.

Article 53 Enterprise income tax shall be calculated in accordance with the taxable year which starts from 1 January to 31 December of a calendar year.

If an Enterprise commences business or terminates its business activities during the taxable year and the actual business period of such taxable year is less than 12 months, the actual business period shall be treated as a taxable year.

Where the Enterprise is liquidated in accordance with the law, the liquidation period shall be a taxable year.

Article 54 Enterprise income tax shall be prepaid on a monthly or quarterly basis.

Enterprises shall submit a prepaid enterprise income tax return to the tax authority within 15 days of the completion of the month or the quarter to make tax prepayment.

Enterprises shall submit an annual enterprise income tax return to the tax authority within five months of the completion of the year and make the settlement of the payable and refundable tax payment.

Enterprises that submit the enterprise income tax return shall enclose a financial report and other relevant information in accordance with provisions.

Article 55 Where Enterprises terminate business activities in the interim of the year, they shall handle with the tax authority the settlement and payment of enterprise income tax of the current period within 60 days from the actual termination of business.

Enterprises shall, prior to handling registration cancellation, file a return of the income settled and pay enterprise income tax in accordance with the law.

Article 56 Enterprise income tax paid in accordance with this Law shall be calculated in Renminbi. Where the income is calculated in a currency other than Renminbi, it shall be converted into Renminbi for tax payment.

Chapter Eight Supplementary Provisions

Article 57 Enterprises set up with approval prior to the promulgation of this Law that enjoy low preferential tax rate in accordance with the tax laws and administrative regulations at the current period may, pursuant to the provisions of the State Council, gradually transit to the tax rate provided herein within five years of the implementation of this Law. Where such enterprises enjoy regular tax exemption and reduction, the treatment continues to apply until expiry after the implementation of this Law. However, those that fail to be entitled to this treatment by reason of not making any profits, the preferential period shall be calculated from the year this Law is implemented.

High and new technology enterprises that are set up in a specific zone in accordance with the law for the purpose of external economic cooperation and technology exchange and that are newly set up and require key state support in the region of special policy of such region specified by the State Council may eligible for transitional treatment and the specific measures shall be provided by the State Council.

Other enterprises under the encouraged category confirmed by the state may eligible for tax exemption and reduction in accordance with the provisions of the State Council.

Article 58 Where agreements on taxation concluded by the People's Republic of China and foreign governments contain different provisions, such agreements shall prevail.

Article 59 The implementing regulations shall be formulated by the State Council on the basis of this Law.

Article 60 This Law shall come into effect as of 1 January 2008. The Law of the People's Republic of China on the Enterprise Income Tax of Foreign-invested Enterprises and Foreign Enterprises adopted at the 4th session of the 7th National People's Congress on 9 April 1991 and the Tentative Regulations of the People's Republic of China on Enterprise Income Tax promulgated by the State Council on 13 December 1993 shall be repealed simultaneously.

中华人民共和国主席令 第 63 号

《中华人民共和国企业所得税法》已由中华人民共和国第十届全国人民代表大会第五次会议于 2007 年 3 月 16 日通过，现予公布，自 2008 年 1 月 1 日起施行。

中华人民共和国主席 胡锦涛

2007 年 3 月 16 日

中华人民共和国企业所得税法

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新企业所得税法 第一章 总则

第一条 在中华人民共和国境内，企业和其他取得收入的组织（以下统称企业）为企业所得税的纳税人，依照本法的规定缴纳企业所得税。

个人独资企业、合伙企业不适用本法。

第二条 企业分为居民企业和非居民企业。

本法所称居民企业，是指依法在中国境内成立，或者依照外国(地区)法律成立但实际管理机构在中国境内的企业。

本法所称非居民企业，是指依照外国(地区)法律成立且实际管理机构不在中国境内，但在中国境内设立机构、场所的，或者在中国境内未设立机构、场所，但有来源于中国境内所得的企业。

第三条 居民企业应当就其来源于中国境内、境外的所得缴纳企业所得税。

非居民企业在中国境内设立机构、场所的，应当就其所设机构、场所取得的来源于中国境内的所得，以及发生在中国境外但与其所设机构、场所有实际联系的所得，缴纳企业所得税。

非居民企业在中国境内未设立机构、场所的，或者虽设立机构、场所但取得的所得与其所设机构、场所没有实际联系的，应当就其来源于中国境内的所得缴纳企业所得税。

第四条 企业所得税的税率为 25%。

非居民企业取得本法第三条第三款规定的所得，适用税率为 20%。

新企业所得税法 第二章 应纳税所得额

第五条 企业每一纳税年度的收入总额，减除不征税收入、免税收入、各项扣除以及允许弥补的以前年度亏损后的余额，为应纳税所得额。

第六条 企业以货币形式和非货币形式从各种来源取得的收入，为收入总额。

包括：

- (一) 销售货物收入；
- (二) 提供劳务收入；
- (三) 转让财产收入；

(四) 股息、红利等权益性投资收益；

(五) 利息收入；

(六) 租金收入；

(七) 特许权使用费收入；

(八) 接受捐赠收入；

(九) 其他收入。

第七条 收入总额中的下列收入为不征税收入：

(一) 财政拨款；

(二) 依法收取并纳入财政管理的行政事业性收费、政府性基金；

(三) 国务院规定的其他不征税收入。

第八条 企业实际发生的与取得收入有关的、合理的支出，包括成本、费用、税金、损失和其他支出，准予在计算应纳税所得额时扣除。

第九条 企业发生的公益性捐赠支出，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。

第十条 在计算应纳税所得额时，下列支出不得扣除：

(一) 向投资者支付的股息、红利等权益性投资收益款项；

(二) 企业所得税税款；

(三) 税收滞纳金；

(四) 罚金、罚款和被没收财物的损失；

(五) 本法第九条规定以外的捐赠支出；

(六) 赞助支出；

(七) 未经核定的准备金支出；

(八)与取得收入无关的其他支出。

第十一条 在计算应纳税所得额时,企业按照规定计算的固定资产折旧,准予扣除。

下列固定资产不得计算折旧扣除:

- (一)房屋、建筑物以外未投入使用的固定资产;
- (二)以经营租赁方式租入的固定资产;
- (三)以融资租赁方式租出的固定资产;
- (四)已足额提取折旧仍继续使用的固定资产;
- (五)与经营活动无关的固定资产;
- (六)单独估价作为固定资产入账的土地;
- (七)其他不得计算折旧扣除的固定资产。

第十二条 在计算应纳税所得额时,企业按照规定计算的无形资产摊销费用,准予扣除。

下列无形资产不得计算摊销费用扣除:

- (一)自行开发的支出已在计算应纳税所得额时扣除的无形资产;
- (二)自创商誉;
- (三)与经营活动无关的无形资产;
- (四)其他不得计算摊销费用扣除的无形资产。

第十三条 在计算应纳税所得额时,企业发生的下列支出作为长期待摊费用,按照规定摊销的,准予扣除:

- (一)已足额提取折旧的固定资产的改建支出;
- (二)租入固定资产的改建支出;

(三) 固定资产的大修理支出；

(四) 其他应当作为长期待摊费用的支出。

第十四条 企业对外投资期间，投资资产的成本在计算应纳税所得额时不得扣除。

第十五条 企业使用或者销售存货，按照规定计算的存货成本，准予在计算应纳税所得额时扣除。

第十六条 企业转让资产，该项资产的净值，准予在计算应纳税所得额时扣除。

第十七条 企业在汇总计算缴纳企业所得税时，其境外营业机构的亏损不得抵减境内营业机构的盈利。

第十八条 企业纳税年度发生的亏损，准予向以后年度结转，用以后年度的所得弥补，但结转年限最长不得超过五年。

第十九条 非居民企业取得本法第三条第三款规定的所得，按照下列方法计算其应纳税所得额：

(一) 股息、红利等权益性投资收益和利息、租金、特许权使用费所得，以收入全额为应纳税所得额；

(二) 转让财产所得，以收入全额减除财产净值后的余额为应纳税所得额；

(三) 其他所得，参照前两项规定的方法计算应纳税所得额。

第二十条 本章规定的收入、扣除的具体范围、标准和资产的税务处理的具体办法，由国务院财政、税务主管部门规定。

第二十一条 在计算应纳税所得额时，企业财务、会计处理办法与税收法律、行政法规的规定不一致的，应当依照税收法律、行政法规的规定计算。

新企业所得税法 第三章 应纳税额

第二十二条 企业的应纳税所得额乘以适用税率，减去依照本法关于税收优惠的规定减免和抵免的税额后的余额，为应纳税额。

第二十三条 企业取得的下列所得已在境外缴纳的所得税税额，可以从其当期应纳税额中抵免，抵免限额为该项所得依照本法规定计算的应纳税额；超过抵免限额的部分，可以在以后五个年度内，用每年度抵免限额抵免当年应抵税额后的余额进行抵补：

- (一) 居民企业来源于中国境外的应税所得；
- (二) 非居民企业在中国境内设立机构、场所，取得发生在中国境外但与该机构、场所有实际联系的应税所得。

第二十四条 居民企业从其直接或者间接控制的外国企业分得的来源于中国境外的股息、红利等权益性投资收益，外国企业在境外实际缴纳的所得税税额中属于该项所得负担的部分，可以作为该居民企业的可抵免境外所得税税额，在本法第二十三条规定的抵免限额内抵免。

新企业所得税法 第四章 税收优惠

第二十五条 国家对重点扶持和鼓励发展的产业和项目，给予企业所得税优惠。

第二十六条 企业的下列收入为免税收入：

- (一) 国债利息收入；
- (二) 符合条件的居民企业之间的股息、红利等权益性投资收益；
- (三) 在中国境内设立机构、场所的非居民企业从居民企业取得与该机构、

场所有实际联系的股息、红利等权益性投资收益；

(四) 符合条件的非营利组织的收入。

第二十七条 企业的下列所得，可以免征、减征企业所得税：

- (一) 从事农、林、牧、渔业项目的所得；
- (二) 从事国家重点扶持的公共基础设施项目投资经营的所得；
- (三) 从事符合条件的环境保护、节能节水项目的所得；
- (四) 符合条件的技术转让所得；
- (五) 本法第三条第三款规定的所得。

第二十八条 符合条件的小型微利企业，减按 20% 的税率征收企业所得税。

国家需要重点扶持的高新技术企业，减按 15% 的税率征收企业所得税。

第二十九条 民族自治地方的自治机关对本民族自治地方的企业应缴纳的企业所得税中属于地方分享的部分，可以决定减征或者免征。自治州、自治县决定减征或者免征的，须报省、自治区、直辖市人民政府批准。

第三十条 企业的下列支出，可以在计算应纳税所得额时加计扣除：

- (一) 开发新技术、新产品、新工艺发生的研究开发费用；
- (二) 安置残疾人员及国家鼓励安置的其他就业人员所支付的工资。

第三十一条 创业投资企业从事国家需要重点扶持和鼓励的创业投资，可以按投资额的一定比例抵扣应纳税所得额。

第三十二条 企业的固定资产由于技术进步等原因，确需加速折旧的，可以缩短折旧年限或者采取加速折旧的方法。

第三十三条 企业综合利用资源，生产符合国家产业政策规定的产品所取得的收入，可以在计算应纳税所得额时减计收入。

第三十四条 企业购置用于环境保护、节能节水、安全生产等专用设备的投资额，可以按一定比例实行税额抵免。

第三十五条 本法规定的税收优惠的具体办法，由国务院规定。

第三十六条 根据国民经济和社会发展的需要，或者由于突发事件等原因对企业经营活动产生重大影响的，国务院可以制定企业所得税专项优惠政策，报全国人民代表大会常务委员会备案。

新企业所得税法 第五章 源泉扣缴

第三十七条 对非居民企业取得本法第三条第三款规定的所得应缴纳的所得税，实行源泉扣缴，以支付人为扣缴义务人。税款由扣缴义务人在每次支付或者到期应支付时，从支付或者到期应支付的款项中扣缴。

第三十八条 对非居民企业在中国境内取得工程作业和劳务所得应缴纳的所得税，税务机关可以指定工程价款或者劳务费的支付人为扣缴义务人。

第三十九条 依照本法第三十七条、第三十八条规定应当扣缴的所得税，扣缴义务人未依法扣缴或者无法履行扣缴义务的，由纳税人在所得发生地缴纳。纳税人未依法缴纳的，税务机关可以从该纳税人在中国境内其他收入项目的支付人应付的款项中，追缴该纳税人的应纳税款。

第四十条 扣缴义务人每次代扣的税款，应当自代扣之日起七日内缴入国库，并向所在地的税务机关报送扣缴企业所得税报告表。

新企业所得税法 第六章 特别纳税调整

第四十一条 企业与其关联方之间的业务往来，不符合独立交易原则而减少企业或者其关联方应纳税收入或者所得额的，税务机关有权按照合理方法调整。

企业与其关联方共同开发、受让无形资产，或者共同提供、接受劳务发生的成本，在计算应纳税所得额时应当按照独立交易原则进行分摊。

第四十二条 企业可以向税务机关提出与其关联方之间业务往来的定价原则和计算方法，税务机关与企业协商、确认后，达成预约定价安排。

第四十三条 企业向税务机关报送年度企业所得税纳税申报表时，应当就其与关联方之间的业务往来，附送年度关联业务往来报告表。

税务机关在进行关联业务调查时，企业及其关联方，以及与关联业务调查有关的其他企业，应当按照规定提供相关资料。

第四十四条 企业不提供与其关联方之间业务往来资料，或者提供虚假、不完整资料，未能真实反映其关联业务往来情况的，税务机关有权依法核定其应纳税所得额。

第四十五条 由居民企业，或者由居民企业和中国居民控制的设立在实际税负明显低于本法第四条第一款规定税率水平的国家（地区）的企业，并非由于合理的经营需要而对利润不作分配或者减少分配的，上述利润中应归属于该居民企业的部分，应当计入该居民企业的当期收入。

第四十六条 企业从其关联方接受的债权性投资与权益性投资的比例超过规定标准而发生的利息支出，不得在计算应纳税所得额时扣除。

第四十七条 企业实施其他不具有合理商业目的的安排而减少其应纳税收入或者所得额的，税务机关有权按照合理方法调整。

第四十八条 税务机关依照本章规定作出纳税调整，需要补征税款的，应当补征税款，并按照国务院规定加收利息。

第四十九条 企业所得税的征收管理除本法规定外，依照《中华人民共和国税收征收管理法》的规定执行。

第五十条 除税收法律、行政法规另有规定外，居民企业以企业登记注册地为纳税地点；但登记注册地在境外的，以实际管理机构所在地为纳税地点。

居民企业在中国境内设立不具有法人资格的营业机构的，应当汇总计算并缴纳企业所得税。

第五十一条 非居民企业取得本法第三条第二款规定的所得，以机构、场所所在地为纳税地点。非居民企业在中国境内设立两个或者两个以上机构、场所的，经税务机关审核批准，可以选择由其管理机构、场所汇总缴纳企业所得税。

非居民企业取得本法第三条第三款规定的所得，以扣缴义务人所在地为纳税地点。

第五十二条 除国务院另有规定外，企业之间不得合并缴纳企业所得税。

第五十三条 企业所得税按纳税年度计算。纳税年度自公历1月1日起至12月31日止。

企业在一个纳税年度中间开业，或者终止经营活动，使该纳税年度的实际经营期不足十二个月的，应当以其实际经营期为一个纳税年度。

企业依法清算时，应当以清算期间作为一个纳税年度。

第五十四条 企业所得税分月或者分季预缴。

企业应当自月份或者季度终了之日起十五日内，向税务机关报送预缴企业所得税纳税申报表，预缴税款。

企业应当自年度终了之日起五个月内，向税务机关报送年度企业所得税纳税申报表，并汇算清缴，结清应缴应退税款。

企业在报送企业所得税纳税申报表时,应当按照规定附送财务会计报告和其他有关资料。

第五十五条 企业在年度中间终止经营活动的,应当自实际经营终止之日起六十日内,向税务机关办理当期企业所得税汇算清缴。

企业应当在办理注销登记前,就其清算所得向税务机关申报并依法缴纳企业所得税。

第五十六条 依照本法缴纳的企业所得税,以人民币计算。所得以人民币以外的货币计算的,应当折合成人民币计算并缴纳税款。

新企业所得税法 第八章 附则

第五十七条 本法公布前已经批准设立的企业,依照当时的税收法律、行政法规规定,享受低税率优惠的,按照国务院规定,可以在本法施行后五年内,逐步过渡到本法规定的税率;享受定期减免税优惠的,按照国务院规定,可以在本法施行后继续享受到期满为止,但因未获利而尚未享受优惠的,优惠期限从本法施行年度起计算。

法律设置的发展对外经济合作和技术交流的特定地区内,以及国务院已规定执行上述地区特殊政策的地区内新设立的国家需要重点扶持的高新技术企业,可以享受过渡性税收优惠,具体办法由国务院规定。

国家已确定的其他鼓励类企业,可以按照国务院规定享受减免税优惠。

第五十八条 中华人民共和国政府同外国政府订立的有关税收的协定与本法有不同规定的,依照协定的规定办理。

第五十九条 国务院根据本法制定实施条例。

第六十条 本法自2008年1月1日起施行。1991年4月9日第七届全国人

民代表大会第四次会议通过的《中华人民共和国外商投资企业和外国企业所得税法》和 1993 年 12 月 13 日国务院发布的《中华人民共和国企业所得税暂行条例》同时废止。

中华人民共和国各级人民代表大会常务委员会监督法

(2006年8月27日第十届全国人民代表大会常务委员会第二十三次会议通过)

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第一条 为保障全国人民代表大会常务委员会和县级以上地方各级人民代表大会常务委员会依法行使监督职权，发展社会主义民主，推进依法治国，根据宪法，制定本法。

第二条 各级人民代表大会常务委员会依据宪法和有关法律的规定，行使监督职权。

各级人民代表大会常务委员会行使监督职权的程序，适用本法；本法没有规定的，适用有关法律的规定。

第三条 各级人民代表大会常务委员会行使监督职权，应当围绕国家工作大局，以经济建设为中心，坚持中国共产党的领导，坚持马克思列宁主义、毛泽东思想、邓小平理论和“三个代表”重要思想，坚持人民民主专政，坚持社会主义道路，坚持改革开放。

第四条 各级人民代表大会常务委员会按照民主集中制的原则，集体行使监督职权。

第五条 各级人民代表大会常务委员会对本级人民政府、人民法院和人民检察院的工作实施监督，促进依法行政、公正司法。

第六条 各级人民代表大会常务委员会行使监督职权的情况，应当向本级人民代表大会报告，接受监督。

第七条 各级人民代表大会常务委员会行使监督职权的情况，向社会公开。

第二章 听取和审议人民政府、人民法院和人民检察院的专项工作报告

第八条 各级人民代表大会常务委员会每年选择若干关系改革发展稳定大局和群众切身利益、社会普遍关注的重大问题，有计划地安排听取和审议本级人民政府、人民法院和人民检察院的专项工作报告。

常务委员会听取和审议专项工作报告的年度计划，经委员长会议或者主任会议通过，印发常务委员会组成人员并向社会公布。

第九条 常务委员会听取和审议本级人民政府、人民法院和人民检察院的专项工作报告的议题，根据下列途径反映的问题确定：

- (一) 本级人民代表大会常务委员会在执法检查中发现的突出问题；
- (二) 本级人民代表大会代表对人民政府、人民法院和人民检察院工作提出的建议、批评和意见集中反映的问题；
- (三) 本级人民代表大会常务委员会组成人员提出的比较集中的问题；
- (四) 本级人民代表大会专门委员会、常务委员会工作机构在调查研究中发现的突出问题；
- (五) 人民来信来访集中反映的问题；
- (六) 社会普遍关注的其他问题。

人民政府、人民法院和人民检察院可以向本级人民代表大会常务委员会要求报告专项工作。

第十条 常务委员会听取和审议专项工作报告前，委员长会议或者主任会议可以组织本级人民代表大会常务委员会组成人员和本级人民代表大会代表，对有关工作进行视察或者专题调查研究。

常务委员会可以安排参加视察或者专题调查研究的代表列席常务委员会会议，听取专项工作报告，提出意见。

第十一条 常务委员会听取和审议专项工作报告前，常务委员会办事机构应当将各方面对该项工作的意见汇总，交由本级人民政府、人民法院或者人民检察院研究并在专项工作报告中作出回应。

第十二条 人民政府、人民法院或者人民检察院应当在常务委员会举行会议的二十日前，由其办事机构将专项工作报告送交本级人民代表大会有关专门委员会或者常务委员会有关工作机构征求意见；人民政府、人民法院或者人民检察院对报告修改后，在常务委员会举行会议的十日前送交常务委员会。

常务委员会办事机构应当在常务委员会举行会议的七日前，将专项工作报告发给常务委员会组成人员。

第十三条 专项工作报告由人民政府、人民法院或者人民检察院的负责人向本级人民代表大会常务委员会报告，人民政府也可以委托有关部门负责人向本级人民代表大会常务委员会报告。

第十四条 常务委员会组成人员对专项工作报告的审议意见交由本级人民政府、人民法院或者人民检察院研究处理。人民政府、人民法院或者人民检察院应当将研究处理情况由其办事机构送交本级人民代表大会有关专门委员会或者常务委员会有关工作机构征求意见后，向常务委员会提出书面报告。常务委员会认为必要时，可以对专项工作报告作出决议；本级人民政府、人民法院或者人民检察院应当在决议规定的期限内，将执行决议的情况向常务委员会报告。

常务委员会听取的专项工作报告及审议意见，人民政府、人民法院或者人民检察院对审议意见研究处理情况或者执行决议情况的报告，向本级人民代表大会代表通报并向社会公布。

第三章 审查和批准决算，听取和审议国民经济和社会发展计划、预算的执行情况报告，听取和审议审计工作报告

第十五条 国务院应当在每年六月，将上一年度的中央决算草案提请全国人民代表大会常务委员会审查和批准。

县级以上地方各级人民政府应当在每年六月至九月期间，将上一年度的本级决算草案提请本级人民代表大会常务委员会审查和批准。

决算草案应当按照本级人民代表大会批准的预算所列科目编制，按预算数、调整数或者变更数以及实际执行数分别列出，并作出说明。

第十六条 国务院和县级以上地方各级人民政府应当在每年六月至九月期间，向本级人民代表大会常务委员会报告本年度上一阶段国民经济和社会发展计划、预算的执行情况。

第十七条 国民经济和社会发展规划、预算经人民代表大会批准后，在执行过程中需要作部分调整的，国务院和县级以上地方各级人民政府应当将调整方案提请本级人民代表大会常务委员会审查和批准。

严格控制不同预算科目之间的资金调整。预算安排的农业、教育、科技、文化、卫生、社会保障等资金需要调减的，国务院和县级以上地方各级人民政府应当提请本级人民代表大会常务委员会审查和批准。

国务院和县级以上地方各级人民政府有关主管部门应当在本级人民代表大会常务委员会举行会议审查和批准预算调整方案的一个月前，将预算调整初步方案送交本级人民代表大会常务委员会财政经济委员会进行初步审查，或者送交常务委员会有关工作机构征求意见。

第十八条 常务委员会对决算草案和预算执行情况报告，重点审查下列内容：

- (一) 预算收支平衡情况；
- (二) 重点支出的安排和资金到位情况；
- (三) 预算超收收入的安排和使用情况；
- (四) 部门预算制度建立和执行情况；
- (五) 向下级财政转移支付情况；
- (六) 本级人民代表大会关于批准预算的决议的执行情况。

除前款规定外，全国人民代表大会常务委员会还应当重点审查国债余额情况；县级以上地方各级人民代表大会常务委员会还应当重点审查上级财政补助资金的安排和使用情况。

第十九条 常务委员会每年审查和批准决算的同时，听取和审议本级人民政府提出的审计机关关于上一年度预算执行和其他财政收支的审计工作报告。

第二十条 常务委员会组成人员对国民经济和社会发展规划执行情况报告、预算执行情况报告和审计工作报告的审议意见交由本级人民政府研究处理。人民政府应当将研究处理情况向常务委员会提出书面报告。常务委员会认为必要时，可以对审计工作报告作出决议；本级人民政府应当在决议规定的期限内，将执行决议的情况向常务委员会报告。

常务委员会听取的国民经济和社会发展规划执行情况报告、预算执行情况报告和审计报告及审议意见，人民政府对审议意见研究处理情况或者执行决议情况的报告，向本级人民代表大会代表通报并向社会公布。

第二十一条 国民经济和社会发展五年规划经人民代表大会批准后，在实施的中期阶段，人民政府应当将规划实施情况的中期评估报告提请本级人民代表大会常务委员会审议。规

划经中期评估需要调整的，人民政府应当将调整方案提请本级人民代表大会常务委员会审查和批准。

第四章 法律法规实施情况的检查

第二十二条 各级人民代表大会常务委员会参照本法第九条规定的途径，每年选择若干关系改革发展稳定大局和群众切身利益、社会普遍关注的重大问题，有计划地对有关法律、法规实施情况组织执法检查。

第二十三条 常务委员会年度执法检查计划，经委员长会议或者主任会议通过，印发常务委员会组成人员并向社会公布。

常务委员会执法检查工作由本级人民代表大会有关专门委员会或者常务委员会有关工作机构具体组织实施。

第二十四条 常务委员会根据年度执法检查计划，按照精干、效能的原则，组织执法检查小组。

执法检查组的组成人员，从本级人民代表大会常务委员会组成人员以及本级人民代表大会有关专门委员会组成人员中确定，并可以邀请本级人民代表大会代表参加。

第二十五条 全国人民代表大会常务委员会和省、自治区、直辖市的人民代表大会常务委员会根据需要，可以委托下一级人民代表大会常务委员会对有关法律、法规在本行政区域内的实施情况进行检查。受委托的人民代表大会常务委员会应当将检查情况书面报送上一级人民代表大会常务委员会。

第二十六条 执法检查结束后，执法检查小组应当及时提出执法检查报告，由委员长会议或者主任会议决定提请常务委员会审议。

执法检查报告包括下列内容：

- (一) 对所检查的法律、法规实施情况进行评价，提出执法中存在的问题和改进执法工作的建议；
- (二) 对有关法律、法规提出修改完善的建议。

第二十七条 常务委员会组成人员对执法检查报告的审议意见连同执法检查报告，一并交由本级人民政府、人民法院或者人民检察院研究处理。人民政府、人民法院或者人民检察院应当将研究处理情况由其办事机构送交本级人民代表大会有关专门委员会或者常务委员会有关工作机构征求意见后，向常务委员会提出报告。必要时，由委员长会议或者主任会议决定提请常务委员会审议，或者由常务委员会组织跟踪检查；常务委员会也可以委托本级人民代表大会有关专门委员会或者常务委员会有关工作机构组织跟踪检查。

常务委员会的执法检查报告及审议意见，人民政府、人民法院或者人民检察院对其研究处理情况的报告，向本级人民代表大会代表通报并向社会公布。

第五章 规范性文件的备案审查

第二十八条 行政法规、地方性法规、自治条例和单行条例、规章的备案、审查和撤销，依照立法法的有关规定办理。

第二十九条 县级以上地方各级人民代表大会常务委员会审查、撤销下一级人民代表大会及其常务委员会作出的不适当的决议、决定和本级人民政府发布的不适当的决定、命令的程序，由省、自治区、直辖市的人民代表大会常务委员会参照立法法的有关规定，作出具体规定。

第三十条 县级以上地方各级人民代表大会常务委员会对下一级人民代表大会及其常务委员会作出的决议、决定和本级人民政府发布的决定、命令，经审查，认为有下列不适当的情形之一的，有权予以撤销：

(一)超越法定权限，限制或者剥夺公民、法人和其他组织的合法权利，或者增加公民、法人和其他组织的义务的；

(二)同法律、法规规定相抵触的；

(三)有其他不适当的情形，应当予以撤销的。

第三十一条 最高人民法院、最高人民检察院作出的属于审判、检察工作中具体应用法律的解释，应当自公布之日起三十日内报全国人民代表大会常务委员会备案。

第三十二条 国务院、中央军事委员会和省、自治区、直辖市的人民代表大会常务委员会认为最高人民法院、最高人民检察院作出的具体应用法律的解释同法律规定相抵触的，最高人民法院、最高人民检察院之间认为对方作出的具体应用法律的解释同法律规定相抵触的，可以向全国人民代表大会常务委员会书面提出进行审查的要求，由常务委员会工作机构送有关专门委员会进行审查、提出意见。

前款规定以外的其他国家机关和社会团体、企业事业组织以及公民认为最高人民法院、最高人民检察院作出的具体应用法律的解释同法律规定相抵触的，可以向全国人民代表大会常务委员会书面提出进行审查的建议，由常务委员会工作机构进行研究，必要时，送有关专门委员会进行审查、提出意见。

第三十三条 全国人民代表大会法律委员会和有关专门委员会经审查认为最高人民法院或者最高人民检察院作出的具体应用法律的解释同法律规定相抵触，而最高人民法院或者最高人民检察院不予修改或者废止的，可以提出要求最高人民法院或者最高人民检察院予以修改、废止的议案，或者提出由全国人民代表大会常务委员会作出法律解释的议案，由委员会议决定提请常务委员会审议。

第六章 询问和质询

第二十四条 各级人民代表大会常务委员会会议审议议案和有关报告时，本级人民政府或者有关部门，人民法院或者人民检察院应当派有关负责人员到会，听取意见，回答询问。

第二十五条 全国人民代表大会常务委员会组成人员十人以上联名，省、自治区、直辖市、自治州、设区的市人民代表大会常务委员会组成人员五人以上联名，县级人民代表大会常务委员会组成人员三人以上联名，可以向常务委员会书面提出对本级人民政府及其部门和人民法院、人民检察院的质询案。

质询案应当写明质询对象、质询的问题和内容。

第三十六条 质询案由委员长会议或者主任会议决定交由受质询的机关答复。

委员长会议或者主任会议可以决定由受质询机关在常务委员会会议上或者有关专门委员会会议上口头答复，或者由受质询机关书面答复。在专门委员会会议上答复的，提质询案的常务委员会组成人员有权列席会议，发表意见。委员长会议或者主任会议认为必要时，可以将答复质询案的情况报告印发常务委员会会议。

第三十七条 提质询案的常务委员会组成人员的过半数对受质询机关的答复不满意的，可以提出要求，经委员长会议或者主任会议决定，由受质询机关再作答复。

第三十八条 质询案以口头答复的，由受质询机关的负责人到会答复。质询案以书面答复的，由受质询机关的负责人签署。

第七章 特定问题调查

第二十九条 各级人民代表大会常务委员会对属于其职权范围内的事项，需要作出决议、决定，但有关重大事实不清的，可以组织关于特定问题的调查委员会。

第四十条 委员长会议或者主任会议可以向本级人民代表大会常务委员会提议组织关于特定问题的调查委员会，提请常务委员会审议。

五分之一以上常务委员会组成人员书面联名，可以向本级人民代表大会常务委员会提议组织关于特定问题的调查委员会，由委员长会议或者主任会议决定提请常务委员会审议，或者先交有关的专门委员会审议、提出报告，再决定提请常务委员会审议。

第四十一条 调查委员会由主任委员、副主任委员和委员组成，由委员长会议或者主任会议在本级人民代表大会常务委员会组成人员和本级人民代表大会代表中提名，提请常务委员会审议通过。调查委员会可以聘请有关专家参加调查工作。

与调查的问题有利害关系的常务委员会组成人员和其他人员不得参加调查委员会。

第四十二条 调查委员会进行调查时，有关的国家机关、社会团体、企业事业组织和公民都有义务向其提供必要的材料。

提供材料的公民要求对材料来源保密的，调查委员会应当予以保密。

调查委员会在调查过程中，可以公布调查的情况和材料。

第四十三条 调查委员会应当向产生它的常务委员会提出调查报告。常务委员会根据报告，可以作出相应的决议、决定。

第八章 撤职案的审议和决定

第四十四条 县级以上地方各级人民代表大会常务委员会在本级人民代表大会闭会期间，可以决定撤销本级人民政府个别副省长、自治区副主席、副市长、副州长、副区长、副区长的职务；可以撤销由它任命的本级人民政府其他组成人员和人民法院副院长、庭长、副庭长、审判委员会委员、审判员，人民检察院副检察长、检察委员会委员、检察员，中级人民法院院长，人民检察院分院检察长的职务。

第四十五条 县级以上地方各级人民政府、人民法院和人民检察院，可以向本级人民代表大会常务委员会提出对本法第四十四条所列国家机关工作人员的撤职案。

县级以上地方各级人民代表大会常务委员会主任会议，可以向常务委员会提出对本法第四十四条所列国家机关工作人员的撤职案。

县级以上地方各级人民代表大会常务委员会五分之一以上的组成人员书面联名，可以向常务委员会提出对本法第四十四条所列国家机关工作人员的撤职案，由主任会议决定是否提请常务委员会会议审议；或者由主任会议提议，经全体会议决定，组织调查委员会，由以后的常务委员会会议根据调查委员会的报告审议决定。

第四十六条 撤职案应当写明撤职的对象和理由，并提供有关的材料。

撤职案在提请表决前，被提出撤职的人员有权在常务委员会会议上提出申辩意见，或者书面提出申辩意见，由主任会议决定印发常务委员会会议。

撤职案的表决采用无记名投票的方式，由常务委员会全体组成人员的过半数通过。

第九章 附 则

第四十七条 省、自治区、直辖市的人民代表大会常务委员会可以根据本法和有关法律，结合本地实际情况，制定实施办法。

第四十八条 本法自2007年1月1日起施行。（完）

Public
File 22

BUDGET LAW OF THE PEOPLE'S REPUBLIC OF CHINA

(Adopted at the Second Session of the Eighth National People's Congress on March 22, 1994, promulgated by Order No. 21 of the President of the People's Republic of China on March 22, 1994, and effective as of January 1, 1995)

CHAPTER I GENERAL PROVISIONS

Article 1 This Law is formulated in accordance with the Constitution with a view to strengthening the distribution and supervisory function of budget, improving the budget management of the State, intensifying the macroscopic regulation and control of the State, and ensuring the sound development of economy and society.

Article 2 The State shall establish budget at each level of the government, namely, at the five levels: the Central Government; the provinces, autonomous regions and municipalities directly under the Central Government; the cities divided into districts and autonomous prefectures; the counties, autonomous counties, cities not divided into districts, and municipal districts; the townships, nationality townships and towns.

Townships, nationality townships and towns where conditions do not permit the establishment of budget, subject to the determination by the people's governments of the respective provinces, autonomous regions or municipalities directly under the Central Government, may temporarily not establish budget.

Article 3 Budget at various levels shall maintain a balance between revenues and expenditures.

Article 4 The budget of the Central Government (hereinafter simplified as the central budget) consists of its different departments (including the units directly under them, similarly hereinafter).

The central budget includes revenues turned over by the local governments to the Central Government and revenues refunded or subsidies granted by the Central Government to the local governments.

Article 5 The local budget consists of the general budgets of the various provinces, autonomous regions and municipalities directly under the Central Government.

A local general budget at any level consists of the budget of the government at the corresponding level (hereinafter simplified as budget at the corresponding level) and the totalized general budget at the next lower level. Where the next lower level has only the budget of the government at the corresponding level, the totalized general budget at the next lower level means the budget of the government at the corresponding level. In the absence of the budget at the next lower level, the general budget means the budget of the government at the corresponding level.

The budget of a local government at any level consists of the budgets of the various departments at the corresponding level (including the units directly under them, similarly hereinafter).

The budget of a local government at any level includes revenues turned over by the governments at lower levels and revenues refunded or subsidies granted by the governments at higher levels.

Article 6 The budget of a department consists of the budgets of the units subordinate to it.

Article 7 The budget of a unit refers to the budget for revenues and expenditures of a State organ, social organization or any other unit which is listed in the budget of a department.

Article 8 The State practises a system of tax division between the Central and local governments.

Article 9 The budget approved by the people's congress at the corresponding level shall not be altered without going through the procedures prescribed by law.

Article 10 A budgetary year begins on January 1 and ends on December 31 according to the Gregorian calendar.

Article 11 The budgetary revenues and expenditures take Renminbi yuan as the calculating unit.

CHAPTER II FUNCTIONS AND POWERS FOR BUDGET MANAGEMENT

Article 12 The National People's Congress examines the central and local draft budgets and the reports on the implementation of the central and local budgets, approves the central budget and the report on the implementation of the central budget and alters or annuls inappropriate resolutions made by the Standing Committee of the National People's Congress on budget and final accounts.

The Standing Committee of the National People's Congress supervises the implementation of the central and local budgets, examines and approves the adjustment plan for the central budget, examines and approves the final accounts of the Central Government, annuls administrative rules and regulations, decisions, or orders of the State Council on budget or final accounts, which contravene the Constitution or laws, and annuls local regulations or resolutions made by the people's congresses or their standing committees of the provinces, autonomous regions or municipalities directly under the Central Government on budget or final accounts, which contravene the Constitution, laws or administrative rules and regulations.

Article 13 A local people's congress at or above the county level examines the draft general budget at the corresponding level and the report on the implementation of the general budget, approves the budget and the report on its implementation at the corresponding level, alters or annuls inappropriate resolutions made by the standing committee of the people's congress at the corresponding level on budget or final accounts and annuls inappropriate decisions and orders made by the government at the corresponding level on budget or final accounts.

The standing committee of a local people's congress at or above the county level supervises the implementation of the general budget at the corresponding level, examines and approves the adjustment plan for the budget at the corresponding level, examines and approves the final accounts of the government at the corresponding level (hereinafter simplified as the final accounts at the corresponding level), and annuls inappropriate decisions, orders and resolutions made by the government at the corresponding level or by the people's congress at the next lower level and its standing committee on budget or final accounts.

The people's congress of a township, nationality township or town which has established budget examines and approves the budget at the corresponding level and the report on the implementation of the budget at the corresponding level, supervises the implementation of the

budget at the corresponding level, examines and approves the adjustment plan for the budget at the corresponding level, examines and approves the final accounts at the corresponding level, and annuls inappropriate decisions and orders made by the government at the corresponding level on budget or final accounts.

Article 14 The State Council compiles the drafts of the central budget and final accounts, makes report to the National People's Congress on the drafts of central and local budgets, submits for the record to the Standing Committee of the National People's Congress reports on the totalled budgets submitted for the record by the governments of provinces, autonomous regions and municipalities directly under the Central Government, organizes the implementation of the central and local budgets, makes decisions to draw on reserve funds of the central budget, works out the adjustment plan for the central budget, supervises the implementation of the budgets of the departments of the Central Government and of the local governments, alters or annuls inappropriate decisions and orders made by the departments of the Central Government or by the local governments on budgets or final accounts, and makes report to the National People's Congress or its Standing Committee on the implementation of the central and local budgets.

Article 15 A local government at or above the county level compiles the draft budget and draft final accounts at the corresponding level, makes report on the draft general budget at the corresponding level to the people's congress at the corresponding level, submits for the record the totalized general budget submitted by the next lower level to the standing committee of the people's congress at the corresponding level for the record, organizes the implementation of the general budget at the corresponding level, makes decisions to draw on reserve funds of the budget at the corresponding level, works out the adjustment plan for the budget at the corresponding level, supervises the budget implementation by the departments at the corresponding level and by the government at the next lower level, alters or annuls inappropriate decisions and orders made by the departments at the corresponding levels and the government at the next lower level on budget or final accounts, and makes report to the people's congress at the corresponding level or its standing committee on the implementation of the general budget at the corresponding level.

The government of a township, nationality township or town compiles the draft budget and draft final accounts at the corresponding levels, makes report to the people's congress at the corresponding level on the draft budget, organizes the implementation of the budget at the corresponding level, makes decisions to draw on reserve funds of the budget at the corresponding level, works out the adjustment plan for the budget at the corresponding level, and makes report to the people's congress at the corresponding level on the implementation of the budget at the corresponding level.

Article 16 The financial department under the State Council compiles the specific draft of the central budget and draft of the final accounts, practically organizes the implementation of the central and local budgets, puts forward proposals for drawing on reserve funds of the central budget, works out the specific adjustment plan for the central budget, and regularly reports to the State Council on the implementation of the central and local budgets.

The financial department of a local government at any level compiles the specific drafts of budget and final accounts at the corresponding level, practically organizes the implementation of the

general budget at the corresponding level, puts forward proposals for drawing on reserve funds of the budget at the corresponding level, works out the specific adjustment plan for the budget at the corresponding level, and regularly reports to the government at the corresponding level and the financial department of the government at the next higher level on the implementation of the general budget at the corresponding level.

Article 17 The various departments compile the drafts of their own budgets and final accounts, organize and supervise the budget implementation by their own departments, and regularly report to the financial departments of the governments at the corresponding levels on their budget implementation.

Article 18 The various units compile the drafts of their own budgets and final accounts, turn over budgetary revenues as prescribed by the State, manage the budgetary expenditures, and accept supervision of the relevant departments of the State.

CHAPTER III SCOPE OF BUDGETARY REVENUES AND EXPENDITURES

Article 19 A budget consists of budgetary revenues and budgetary expenditures.

The budgetary revenues include:

- (1) tax receipts;
- (2) receipts from the State-owned assets that should be turned over in accordance with relevant regulations;
- (3) receipts from special items; and
- (4) receipts from other sources.

The budgetary expenditures include:

- (1) expenditure for economic construction;
- (2) expenditure for the development of undertakings in education, science, culture, public health and physical culture;
- (3) the administrative expenditure of the State;
- (4) expenditure for national defence;
- (5) expenditure for various subsidies; and
- (6) other expenditures.

Article 20 The budgetary revenues are divided into the central budgetary revenues, the local budgetary revenues and the budgetary revenues shared by the central and local governments.

The budgetary expenditures are divided into the central budgetary expenditures and the local budgetary expenditures.

Article 21 Specific measures for the division of items for revenue and expenditure between the central budget and the local budget, the turning-over of revenues by the local governments to the Central Government and the refundment of revenues or the grant of subsidies by the Central

Government to the local governments shall be prescribed by the State Council and reported to the Standing Committee of the National People's Congress for the record.

Article 22 The budgetary revenues shall be used in a manner of overall consideration and arrangement. The establishment of any fund for a specific purpose, where really necessary, shall be subject to the approval by the State Council.

Article 23 No government at a higher level may allocate, beyond its budget, any budgetary funds of the government at a lower level. No government at a lower level may use or intercept budgetary funds belonging to the government at a higher level.

CHAPTER IV BUDGET COMPILATION

Article 24 The governments, departments and units at various levels shall compile their respective draft budgets within the period of time prescribed by the State Council.

Article 25 The central budget and the budgets of local governments at various levels shall be compiled with reference to the actual implementation of the previous year's budget and to the estimation of the current year's revenues and expenditures.

Article 26 The central budget and the budgets of local governments at various levels shall be compiled according to the dual budget system.

Measures for the compilation of the dual budget system and rules for the implementation thereof shall be formulated by the State Council.

Article 27 The public budget of the Central Government shall not contain deficit.

Partial funds for construction investment indispensable to the central budget may be raised in form of domestic and foreign loans, provided that loans shall be in a rational scale and structure.

The funds needed for the servicing of the debts already raised in the central budget shall be managed in accordance with the provisions of the preceding paragraph.

Article 28 The local budgets at various levels shall be compiled according to the principles of keeping expenditures within the limits of revenues and maintaining a balance between revenues and expenditures, and shall not contain deficit.

The local governments may not issue local government bonds, except as otherwise prescribed by laws or the State Council.

Article 29 The compilation of the budgetary revenues at various levels shall be in keeping with the growth rate of the gross national product.

Revenues which must be listed in the budget in accordance with relevant regulations, may not be concealed or incompletely listed, and the abnormal receipts in the previous year may not be taken as the basis for the compilation of the budgetary revenues.

Article 30 The guiding principle of practising strict economy and building up the country through thrift and hard work shall be followed in compiling the budgetary expenditures at various levels.

The budgetary expenditures at various levels shall be compiled by making overall plans and taking

all factors into consideration while securing priorities; and budgetary expenditures for various purposes shall be properly arranged under the precondition that the reasonable requirements of government public expenditures be secured.

Article 31 Necessary funds shall be arranged in the central and relevant local budgets to assist the developing areas such as areas of regional national autonomy, old revolutionary bases and outlying and poverty-stricken areas, in developing undertakings of economy and culture.

Article 32 Reserve funds in government budgets at various levels shall be established at a ratio of 1% to 3% of the budgetary expenditures at the corresponding level for coping with the relief for natural calamities and other unexpected expenditures in the implementation of the current year's budgets.

Article 33 Budgetary circulating funds shall be established in government budgets at various levels as prescribed by the State Council.

Article 34 The balance of the previous year's government budget at any level may be used in the next year for the expenditure of the previous year's carry-over projects; any surplus thereof may be used as a supplement to the budgetary circulating funds; any further surplus may be used as budgetary expenditures essential to the next year.

Article 35 The State Council shall give timely instructions regarding the compilation of the next year's draft budgets.

The concrete matters relating to the compilation of draft budgets shall be arranged by the financial department under the State Council.

Article 36 The governments of the provinces, autonomous regions and municipalities directly under the Central Government shall, within the period of time defined by the State Council, submit the general draft budgets at the corresponding levels to the State Council for examination, verification and totalization.

Article 37 The financial department under the State Council shall, one month before the annual session of the National People's Congress, submit the main contents of the draft central budget to the Financial and Economic Committee of the National People's Congress for preliminary examination.

The financial departments under the governments of the provinces, autonomous regions, municipalities directly under the Central Government, cities divided into districts or autonomous prefectures shall, one month before the sessions of the people's congresses at the corresponding levels, submit the main contents of the draft budgets at the corresponding levels for preliminary examination to the relevant special committees of the people's congresses at the corresponding levels, or to the relevant working committees of the standing committees of the people's congresses at the corresponding levels in accordance with the decisions made by the councils of chairmen of the standing committees of the people's congresses at the corresponding levels.

The financial departments under the governments of the counties, autonomous counties, cities not divided into districts or municipal districts shall, one month before the sessions of the people's congresses at the corresponding levels, submit the main contents of the draft budgets at

the corresponding levels for preliminary examination to the standing committees of the people's congresses at the corresponding levels.

CHAPTER V EXAMINATION AND APPROVAL OF BUDGETS

Article 38 The State Council shall, when the National People's Congress is in session, make a report to the Congress on the draft central and local budgets.

The local governments at various levels shall, when the people's congresses at the corresponding levels are in session, make reports to the congresses on their respective draft total budgets.

Article 39 The central budget shall be examined and approved by the National People's Congress.

The budgets of the local governments at various levels shall be examined and approved by the people's congresses at the corresponding levels.

Article 40 The government of a township, nationality township or town shall report without delay its budget approved by the people's congress at the corresponding level to the government at the next higher level for the record. A local government at or above the county level shall report without delay its budget approved by the people's congress at the corresponding level and the totaled budget submitted for the record by the government at the next lower level to the government at the next higher level for the record.

A local government at or above the county level shall, after totalizing the budgets submitted for the record by the governments at the next lower level in accordance with the provisions of the preceding paragraph, report the totaled budgets to the standing committee of the people's congress at the corresponding level for the record. The State Council shall, after totalizing the budgets submitted for the record by the governments of the provinces, autonomous regions and municipalities directly under the Central Government in accordance with the provisions of the preceding paragraph, submit the totaled budgets to the Standing Committee of the National People's Congress for the record.

Article 41 In case the State Council or a local government at or above the county level judges that the budget submitted for the record by the government at the next lower level in accordance with the provisions of Article 40 of this Law, contravenes laws or administrative rules and regulations, or contains other inappropriatenesses, and that the resolution approving the budget has to be cancelled, the said government shall submit the matter to the standing committee of the people's congress at the corresponding level for deliberation and decision.

Article 42 After the approval of the budgets of the governments at various levels by the people's congresses at the corresponding levels, the financial departments of the governments at the corresponding levels shall without delay give an official written reply regarding their budgets to the departments at the corresponding levels. The departments at various levels shall without delay give an official written reply regarding their budgets to their subordinate units.

CHAPTER VI BUDGET IMPLEMENTATION

Article 43 The implementation of the budgets of governments at various levels shall be organized by the governments at the corresponding levels, and the financial departments of the governments at the corresponding levels shall be in charge of the concrete work.

Article 44 After the beginning of a budgetary year and before the approval of the draft budgets of the governments at various levels by the people's congresses at the corresponding levels, the governments at the corresponding levels may first arrange their expenditures according to the amount of the budgetary expenditures in the corresponding period of the previous year. Upon the approval of the respective budgets by the people's congresses at the corresponding levels, the approved budgets shall be implemented.

Article 45 The departments responsible for collecting budgetary revenues must, in accordance with the provisions of the laws or administrative rules and regulations, collect in time and in full amount the budgetary revenues that ought to be collected, and may not, in violation of the provisions of the laws or administrative rules and regulations, carry out unauthorized reduction of, or exemption from collection of budgetary revenues that ought to be collected or postpone the collection thereof, and may not intercept, detain or misappropriate the budgetary revenues.

Article 46 The departments or units which have the obligation to turn over budgetary revenues must, in accordance with the laws, administrative rules and regulations and the provisions of the financial department under the State Council, turn over in time and in full amount the budgetary funds that ought to be turned over to the State Treasury (hereinafter simplified as the Treasury), and may not intercept, detain, misappropriate or default the turnover.

Article 47 The financial departments of the governments at various levels must, in accordance with the laws, administrative rules and regulations and the provisions of the financial department under the State Council, allocate in time and in full amount the funds for budgetary expenditures and strengthen the management of and supervision over the budgetary expenditures.

The expenditures of the governments, departments and units at various levels must comply with their respective budgets.

Article 48 The Treasury must be established in any budget at or above the county level; it shall also be established for any township, nationality township or town where conditions permit.

The business of the Central Treasury shall be managed by the People's Bank of China and the business of the local Treasuries shall be managed in accordance with the relevant provisions of the State Council.

The Treasuries at various levels must, in accordance with the relevant provisions of the State, manage promptly and accurately the collection, allocation, retention and turnover of the budgetary revenues, and the appropriation of the budgetary expenditures.

The power to dispose of the funds of the Treasuries at various levels is vested in the financial departments of the governments at the corresponding levels. Except as otherwise provided by the laws or administrative rules and regulations, no departments, units or individuals shall, without the authorization of the financial departments of the governments at the corresponding levels, have the right to draw on any funds from the Treasuries or dispose in any other forms of the funds already put in the Treasuries.

The governments at various levels shall strengthen the management of and supervision over the Treasuries at the corresponding levels.

Article 49 The governments at various levels shall strengthen the leadership over the budget implementation, support the budgetary-revenue collecting departments such as the financial departments, taxation and customs authorities to arrange budgetary revenues according to law and support the financial departments to strictly manage budgetary expenditures.

The financial departments, taxation and customs authorities shall in the course of budget implementation strengthen the analysis of the budget implementation and shall, whenever discovering any problems, promptly suggest that the governments at the corresponding levels adopt measures to settle them.

Article 50 Departments or units shall strengthen the management of the budgetary revenues and expenditures, and may not intercept or draw on the budgetary revenues which ought to be turned over, nor treat any non-budgetary expenditures as budgetary expenditures.

Article 51 The plan to draw on the budget reserve funds of a government at any level shall be made by the financial department of the government at the corresponding level and be submitted to the government at the corresponding level for a decision.

Article 52 The budgetary circulating funds of the governments at various levels shall be managed by the financial departments of the governments at the corresponding levels, and shall be used for the fund-circulating purpose in budget implementation, and may not be diverted to any other use.

CHAPTER VII BUDGET ADJUSTMENT

Article 53 Budget adjustment refers to any partial alteration of the central budget already approved by the National People's Congress or of the local budgets at the various levels already approved by the local people's congresses at the corresponding levels, which is made due to expenditure increase or revenue reduction necessitated by special circumstances in the implementation of the respective budget, thus making total expenditures exceed total revenues in the original approved balanced budget or making an increase of the debts to be borrowed as compared with the original approved budgets.

Article 54 The governments at various levels shall, with regard to indispensable budget adjustments, work out plans for budget adjustments. The adjustment plan of the central budget must be submitted to the Standing Committee of the National People's Congress for examination and approval. The budget adjustment plans of the local governments at or above the county level must be submitted to the standing committees of the people's congresses at the corresponding levels for examination and approval. The budget adjustment plans of the governments of townships, nationality townships or towns must be submitted to the people's congresses at the corresponding levels for examination and approval. No budget adjustment shall be made without due approval.

Article 55 In case budget adjustments are not approved, the governments at various levels shall not make any decisions making total expenditures exceed total revenues in the original approved balanced budgets or making an increase of the debts to be borrowed as compared with the original approved budget.

In case a decision is made in violation of the provisions of the preceding paragraph, the people's

congress or the standing committee of the people's congress at the corresponding level or the governments at higher levels shall order a change or annulment of the decision.

Article 56 Changes in budgetary revenues and expenditures caused by funds returned or subsidies granted by governments at higher levels in the course of budget implementation shall not be regarded as budget adjustments. The local governments at or above the county level shall, on receipt of returned funds or subsidies, report the relevant situations to the standing committees of the people's congresses at the corresponding levels. The governments of townships, nationality townships or towns shall, on receipt of returned funds or subsidies, report the relevant situations to the people's congresses at the corresponding levels.

Article 57 The budgetary expenditures of a department or unit shall be implemented according to the budget items. Any necessary transfer of budgetary funds under different budget items must be reported for approval in accordance with the provisions of the department of finance under the State Council.

Article 58 After the budget adjustment plan of a local government at any level has been approved, the government at the corresponding level shall report such plan to the government at the next higher level for the record.

CHAPTER VIII FINAL ACCOUNTS

Article 59 Draft final accounts shall be compiled by governments at various levels, various departments and units in accordance with the schedule prescribed by the State Council at the end of each budgetary year.

The concrete matters concerning the compilation of the draft final accounts shall be arranged by the department of finance under the State Council.

Article 60 The compilation of the draft final accounts must conform to the laws and administrative rules and regulations and ensure the accuracy in accounting revenues and expenditures, the completeness of the contents and the prompt submission.

Article 61 A department shall examine, verify and totalize the draft final accounts of all units subordinate to it and then compile draft final accounts of its own and shall, within the prescribed time limit, submit such draft to the financial department of the government at the corresponding level for examination and verification.

The financial department of a government at any level shall, in examining and verifying the draft final accounts of all departments at the corresponding level, have the power to correct any inconformity with the provisions of the laws and administrative rules and regulations.

Article 62 The financial department under the State Council shall compile the draft of the central final accounts, and submit the draft to the State Council for examination and decision, and then the State Council shall submit it to the Standing Committee of the National People's Congress for examination and approval.

The financial department of a local government at or above the county level shall compile the draft final accounts at the corresponding level and submit the draft to the government at the corresponding level for examination and decision, and the government at the corresponding level

shall submit it to the standing committee of the people's congress at the corresponding level for examination and approval.

The government of a township, nationality township or town shall compile the draft final accounts at its own level and submit the draft to the people's congress at that level for examination and approval.

Article 63 After the final accounts of the government at any level has been approved, the relevant financial department shall give an official written reply concerning the final accounts to all departments at the corresponding level.

Article 64 A local government at any level shall report its approved final accounts to the government at the next higher level for the record.

Article 65 In case a government at or above the county level judges that the final accounts submitted for the record by a government at the next lower level in accordance with the provisions of Article 63 of this Law contravene the laws or administrative rules and regulations or contain other inappropriatenesses and the resolution approving the final accounts has to be cancelled, the State Council and the local government at or above the county level shall submit the matter to the standing committee of the people's congress at the corresponding level for deliberation and decision; if a decision is made on its cancellation after deliberation, the standing committee of the people's congress at the said next lower level shall instruct the government at the corresponding level to recompile the draft final accounts in accordance with the provisions of this Law, and then submit the draft to the standing committee of the people's congress at the corresponding level for examination and approval.

CHAPTER IX SUPERVISION

Article 66 The National People's Congress and its Standing Committee exercise supervision over the central and local budgets and final accounts.

A local people's congress at or above the county level and its standing committee exercise supervision over the budget and final accounts of the governments at the corresponding and lower levels.

The people's congress of a township, nationality township or town exercises supervision over the budget and final accounts of the government at the corresponding level.

Article 67 A people's congress at any level and the standing committee of the people's congress at or above the county level have the power to conduct investigations of major issues or specific questions concerning the budget or final accounts; governments, departments, units or individuals concerned shall truthfully report the situations and provide the necessary materials.

Article 68 When the people's congresses at various levels and the standing committees of the people's congresses at or above the county level are in session, deputies to the people's congresses or members of the standing committees may, in accordance with the procedures prescribed by law, raise questions or address inquiries concerning the budgets or final accounts to the relevant governments or financial departments, which must promptly answer the questions or inquiries.

Article 69 A government at any level shall, at least twice within each budgetary year, make reports on the budget implementation to the people's congress at the corresponding level or its standing committee.

Article 70 A government at any level shall supervise the budget implementation by the governments at lower levels; A government at lower levels shall regularly make reports on the budget implementation to the government at the next higher level.

Article 71 The financial department of a government at any level shall be responsible for supervision over and inspection of the budget implementation by all departments at the corresponding level and their subordinate units, and shall make reports on the budget implementation to the government at the corresponding level and the financial department of the government at the next higher level.

Article 72 The auditing department of a government at any level shall exercise auditing supervision over the budget implementation and final accounts of all departments and units at the corresponding level and the governments at lower levels.

CHAPTER X LEGAL RESPONSIBILITY

Article 73 Where a government at any level, without an approval afforded in accordance with the law, arbitrarily alters its budget, thus making total expenditures exceed total revenues in the original approved balanced budget or making an increase of the debts to be borrowed as compared with the original approved budget, the person in charge and other persons who are held directly responsible shall be investigated for administrative responsibility.

Article 74 In case the Treasury funds are arbitrarily drawn upon or the funds already put in the Treasury are appropriated by other means in violation of the provisions of the laws or administrative rules and regulations, the financial department of the government shall order the return or recovery of such funds to the Treasury, and the authorities at higher levels shall give administrative sanctions to the person in charge and other persons who are held directly responsible.

Article 75 In case budgetary revenues are concealed, or non-budgetary expenditures are treated as budgetary expenditures, the government at the next higher level or the financial department of the government at the corresponding level shall order the correction of such acts and the authorities at higher levels shall give administrative sanctions to the person in charge and other persons who are held directly responsible.

CHAPTER XI SUPPLEMENTARY PROVISIONS

Article 76 The people's governments at various levels, all departments and units shall strengthen the management of non-budgetary funds. Measures for the management of non-budgetary funds shall be formulated separately by the State Council. People's Congresses at various levels shall strengthen supervision over the use of non-budgetary funds.

Article 77 The management of budgets in the national autonomous areas shall comply with the relevant provisions of the Law on Regional National Autonomy; In the absence of such stipulations in the Law on Regional National Autonomy, the relevant provisions of this Law and

relevant regulations of the State Council shall apply.

Article 78 The State Council shall, in accordance with this Law, formulate rules for its implementation.

Article 79 This Law shall go into effect as of January 1, 1995. On the same day, the Regulations on the Management of State Budget, promulgated on October 21, 1991 by the State Council, shall be invalidated.

中华人民共和国预算法

1994年3月22日

《中华人民共和国预算法》已由中华人民共和国第八届全国人民代表大会第二次会议于1994年3月22日通过，现予公布，自1995年1月1日起施行。

中华人民共和国主席 江泽民

1994年3月22日

第一章 总则

第一条 为了强化预算的分配和监督职能，健全国家对预算的管理，加强国家宏观调控，保障经济和社会的健康发展，根据宪法，制定本法。

第二条 国家实行一级政府一级预算，设立中央、省、自治区、直辖市，设区的市、自治州、县、自治县、不设区的市、市辖区，乡、民族乡、镇五级预算。

不具备设立预算条件的乡、民族乡、镇，经省、自治区、直辖市政府确定，可以暂不设立预算。

第三条 各级预算应当做到收支平衡。

第四条 中央政府预算（以下简称中央预算）由中央各部门（含直属单位，下同）的预算组成。

中央预算包括地方向中央上解的收入数额和中央对地方返还或者给予补助的数额。

第五条 地方预算由各省、自治区、直辖市总预算组成。

地方各级总预算由本级政府预算（以下简称本级预算）和汇总的下一级总预算组成；下一级只有本级预算的，下一级总预算即指下一级的本级预算。没有下一级预算的，总预算即指本级预算。

地方各级政府预算由本级各部门（含直属单位，下同）的预算组成。

地方各级政府预算包括下级政府向上级政府上解的收入数额和上级政府对下级政府返还或者给予补助的数额。

第六条 各部门预算由本部门所属各单位预算组成。

第七条 单位预算是指列入部门预算的国家机关、社会团体和其他单位的收支预算。

第八条 国家实行中央和地方分税制。

第九条 经本级人民代表大会批准的预算，非经法定程序，不得改变。

第十条 预算年度自公历1月1日起，至12月31日止。

第十一条 预算收入和预算支出以人民币元为计算单位。

第二章 预算管理职权

第十二条 全国人民代表大会审查中央和地方预算草案及中央和地方预算执行情况的报告；批准中央预算和中央预算执行情况的报告；改变或者撤销全国人民代表大会常务委员会关于预算、决算的不适当的决议。

全国人民代表大会常务委员会监督中央和地方预算的执行；审查和批准中央预算的调整方案；审查和批准中央决算；撤销国务院制定的同宪法、法律相抵触的关于预算、决算的行政法规、法定和命令；撤销省、自治区、直辖市人民代表大会及其常务委员会制定的同宪法、法律和行政法规相抵触的关于预算、决算的地方性法规和决议。

第十三条 县级以上地方各级人民代表大会审查本级总预算草案及本级总预算执行情况的报告；批准本级预算和本级预算执行情况的报告；改变或者撤销本级人民代表大会常务委员会关于预算、决算的不适当的决议；撤销本级政府关于预算、决算的不适当的决定和命令。

县级以上地方各级人民代表大会常务委员会监督本级总预算的执行；审查和批准本级预算的调整方案；审查和批准本级政府决算（以下简称本级决算）；撤销本级政府和下一级人民代表大会及其常务委员会关于预算、决算的不适当的决定、命令和决议。

设立预算的乡、民族乡、镇的人民代表大会审查和批准本级预算和本级预算执行情况的报告；监督本级预算的执行；审查和批准本级预算的调整方案；审查和批准本级决算；撤销本级政府关于预算、决算的不适当的决定和命令。

第十四条 国务院编制中央预算、决算草案；向全国人民代表大会作关于中央和地方预算草案的报告；将省、自治区、直辖市政府报送备案的预算汇总后报全国人民代表大会常务委员会备案；组织中央和地方预算的执行；决定中央预算预备费的动用；编制中央预算调整方案；监督中央各部门和地方政府的预算执行；改变或者撤销中央各部门和地方政府关于预算、决算的不适当的决定、命令；向全国人民代表大会、全国人民代表大会常务委员会报告中央和地方预算的执行情况。

第十五条 县级以上地方各级政府编制本级预算、决算草案；向本级人民代表大会作关于本级总预算草案的报告；将下一级政府报送备案的预算汇总后报本级人民代表大会常务委员会备案；组织本级总预算的执行；决定本级预算预备费的动用；编制本级预算的调整方案；监督本级各部门和下级政府的预算执行；改变或者撤销本级各部门和下级政府关于预算、决算的不适当的决定、命令；向本级人民代表大会、本级人民代表大会常务委员会报告本级总预算的执行情况。

乡、民族乡、镇政府编制本级预算、决算草案；向本级人民代表大会作关于本级预算草案的报告；组织本级预算的执行；决定本级预算预备费的动用；编制本级预算的调整方案；向本级人民代表大会报告本级预算的执行情况。

第十六条 国务院财政部门具体编制中央预算、决算草案；具体组织中央和地方预算的执行；提出中央预算预备费动用方案；具体编制中央预算的调整方案；定期向国务院报告中央和地方预算的执行情况。

地方各级政府财政部门具体编制本级预算、决算草案；具体组织本级总预算的执行；提出本级预算预备费动用方案；具体编制本级预算的调整方案；定期向本级政府和上一级政府财政部门报告本级总预算的执行情况。

第十七条 各部门编制本部门预算、决算草案；组织和监督本部门预算的执行；定期向本级政府财政部门报告预算的执行情况。

第十八条 各单位编制本单位预算、决算草案；按照国家规定上缴预算收入，安排预算支出，并接受国家有关部门的监督。

第三章 预算收支范围

第十九条 预算由预算收入和预算支出组成。

预算收入包括：

- (一) 税收收入；
- (二) 依照规定应当上缴的国有资产收益；
- (三) 专项收入；
- (四) 其他收入。

预算支出包括：

- (一) 经济建设支出；
- (二) 教育、科学、文化、卫生、体育等事业发展支出；
- (三) 国家管理费用支出；
- (四) 国防支出；
- (五) 各项补贴支出；
- (六) 其他支出。

第二十条 预算收入划分为中央预算收入、地方预算收入、中央和地方预算共享收入。

预算支出划分为中央预算支出和地方预算支出。

第二十一条 中央预算与地方预算有关收入和支出项目的划分、地方向中央上解收入、中央对地方返还或者给予补助的具体办法，由国务院规定，报全国人民代表大会常务委员会备案。

第二十二条 预算收入应当统筹安排使用，确需设立专用基金项目的，须经国务院批准。

第二十三条 上级政府不得在预算之外调用下级政府预算的资金。下级政府不得挤占或者截留属于上级政府预算的资金。

第四章 预算编制

第二十四条 各级政府、各部门、各单位应当按照国务院规定的时间编制预算草案。

第二十五条 中央预算和地方各级政府预算，应当参考上一年预算执行情况和本年度收支预测进行编制。

第二十六条 中央预算和地方各级政府预算按照复式预算编制。

复式预算的编制办法和实施步骤，由国务院规定。

第二十七条 中央政府公共预算不列赤字。

中央预算中必需的建设投资的部分资金，可以通过举借国内和国外债务等方式筹措，但是借债应当有合理的规模和结构。

中央预算中对已经举借的债务还本付息所需的资金，依照前款规定办理。

第二十八条 地方各级预算按照量入为出、收支平衡的原则编制，不列赤字。

除法律和国务院另有规定外，地方政府不得发行地方政府债券。

第二十九条 各级预算收入的编制，应当与国民生产总值的增长率相适应。

按照规定必须列入预算的收入，不得隐瞒、少列，也不得将上年度的非正常收入作为编制预算收入的依据。

第三十条 各级预算支出的编制，应当贯彻厉行节约、勤俭建国的方针。

各级预算支出的编制，应当统筹兼顾、确保重点，在保证政府公共支出合理需要的前提下，妥善安排其他各类预算支出。

第三十一条 中央预算和有关地方政府预算中安排必要的资金，用于扶助经济不发达的民族自治地方、革命老根据地、边远、贫困地区发展经济文化建设事业。

第三十二条 各级政府预算应当按照本级政府预算支出额的1—3%设置预备费，用于当年预算执行中的自然灾害救灾开支及其他难以预见的特殊开支。

第三十三条 各级政府预算应当按照国务院的规定设置预算周转金。

第三十四条 各级政府预算的上年度结余，可以在下年度用于上年结转项目的支出；有余额的，可以补充预算周转金；再有余额的，可以用于下年度必需的预算支出。

第三十五条 国务院应当及时下达关于编制下一年度预算草案的指示。

编制预算草案的具体事项，由国务院财政部门部署。

第三十六条 省、自治区、直辖市政府应当按照国务院规定的时间，将本级总预算草案报国务院审核汇总。

第三十七条 国务院财政部门应当在每年全国人民代表大会会议举行的一个月前，将中央预算草案的主要内容提交全国人民代表大会财政经济委员会进行初步审查。

县、自治县、直辖市、设区的市、自治州政府财政部门应当在本级人民代表大会会议举行的一个月前，将本级预算草案的主要内容提交本级人民代表大会有关的专门委员会或者根据本级人民代表大会常务委员会主任会议的决定提交本级人民代表大会常务委员会有关的工作委员会进行初步审查。

县、自治县、不设区的市、市辖区政府财政部门应当在本级人民代表大会会议举行的一个月前，将本级预算草案的主要内容提交本级人民代表大会常务委员会进行初步审查。

第五章 预算审查和批准

第三十八条 国务院在全国人民代表大会举行会议时，向大会作关于中央和地方预算草案的报告。

地方各级人民政府在本级人民代表大会举行会议时，向大会作关于本级总预算草案的报告。

第三十九条 中央预算由全国人民代表大会审查和批准。

地方各级人民政府预算由本级人民代表大会审查和批准。

第四十条 乡、民族乡、镇政府应当及时将经本级人民代表大会批准的本级预算报上一级政府备案。县级以上地方各级人民政府应当及时将经本级人民代表大会批准的本级预算及下一级政府报送备案的预算汇总，报上一级政府备案。

县级以上地方各级人民政府将下一级政府依照前款规定报送备案的预算汇总后，报本级人民代表大会常务委员会备案。国务院将省、自治区、直辖市政府依照前款规定报送备案的预算汇总后，报全国人民代表大会常务委员会备案。

第四十一条 国务院和县级以上地方各级人民政府对下一级政府依照本法第四十条规定报送备案的预算，认为有同法律、行政法规相抵触或者有其他不适当之处，需要撤销批准预算的决议的，应当提请本级人民代表大会常务委员会审议决定。

第四十二条 各级政府预算经本级人民代表大会批准后，本级政府财政部门应当及时向本级各部门批复预算。各部门应当及时向所属各单位批复预算。

第六章 预算执行

第四十三条 各级预算由本级政府组织执行，具体工作由本级政府财政部门负责。

第四十四条 预算年度开始后，各级政府预算草案在本级人民代表大会批准前，本级政府可以先按照上一年同期的预算支出数额安排支出；预算经本级人民代表大会批准后，按照批准的预算执行。

第四十五条 预算收入征收部门，必须依照法律、行政法规的规定，及时、足额征收应征的预算收入。不得违反法律、行政法规规定，擅自减征、免征或者缓征应征的预算收入，不得截留、占用或者挪用预算收入。

第四十六条 有预算收入上缴任务的部门和单位，必须依照法律、行政法规和国务院财政部门的规定，将应当上缴的预算资金及时、足额地上缴国家金库（以下简称国库），不得截留、占用、挪用或者拖欠。

第四十七条 各级政府财政部门必须依照法律、行政法规和国务院财政部门的规定，及时、足额地拨付预算支出资金，加强对预算支出的管理和监督。

各级政府、各部门、各单位的支出必须按照预算执行。

第四十八条 县级以上各级预算必须设立国库；具备条件的乡、民族乡、镇也应当设立国库。

中央国库业务由中国人民银行经理，地方国库业务依照国务院的有关规定办理。

各级国库必须按照国家有关规定，及时准确地办理预算收入的收纳、划分、留解和预算支出的拨付。

各级国库库款的支配权属于本级政府财政部门。除法律、行政法规另有规定外，未经本级政府财政部门同意，任何部门、单位和个人都无权动用国库库款或者以其他方式支配已入国库的库款。

各级政府应当加强对本级国库的管理和监督。

第四十九条 各级政府应当加强对预算执行的领导，支持政府财政、税务、海关等预算收入的征收部门依法组织预算收入，支持政府财政部门严格管理预算支出。

财政、税务、海关等部门在预算执行中，应当加强对预算执行的分析；发现问题时应当及时建议本级政府采取措施予以解决。

第五十条 各部门、各单位应当加强对预算收入和支出的管理，不得截留或者动用应当上缴的预算收入，也不得将不应当在预算内支出的款项转为预算内支出。

第五十一条 各级政府预算预备费的动用方案，由本级政府财政部门提出，报本级政府决定。

第五十二条 各级政府预算周转金由本级政府财政部门管理，用于预算执行中的资金周转，不得挪作他用。

第七章 预算调整

第五十三条 预算调整是指经全国人民代表大会批准的中央预算和经地方各级人民代表大会批准的本级预算，在执行中因特殊情况需要增加支出或者减少收入，使原批准的收支平衡的预算的总支出超过总收入，或者使原批准的预算中举借债务的数额增加的部分变更。

第五十四条 各级政府对于必须进行的预算调整，应当编制预算调整方案。中央预算的调整方案必须提请全国人民代表大会常务委员会审查和批准。县级以上地方各级政府预算的调整方案必须提请本级人民代表大会常务委员会审查和批准；乡、民族乡、镇政府预算的调整方案必须提请本级人民代表大会审查和批准。未经批准，不得调整预算。

第五十五条 未经批准调整预算，各级政府不得作出任何使原批准的收支平衡的预算的总支出超过总收入或者使原批准的预算中举借债务的数额增加的决定。

对违反前款规定作出的决定，本级人民代表大会、本级人民代表大会常务委员会或者上级政府应当责令其改变或者撤销。

第五十六条 在预算执行中，因上级政府返还或者给予补助而引起的预算收支变化，不属于预算调整。接受返还或者补助款项的县级以上地方各级政府应当向本级人民代表大会常务委员会报告有关情况；接受返还或者补助款项的乡、民族乡、镇政府应当向本级人民代表大会报告有关情况。

第五十七条 各部门、各单位的预算支出应当按照预算科目执行。不同预算科目间的预算资金需要调剂使用的，必须按照国务院财政部门的规定报经批准。

第五十八条 地方各级政府预算的调整方案经批准后，由本级政府报上一级政府备案。

第八章 决算

第五十九条 决算草案由各级政府、各部门、各单位，在每一预算年度终了后按照国务院规定的时间编制。

编制决算草案的具体事项，由国务院财政部门部署。

第六十条 编制决算草案，必须符合法律、行政法规，做到收支数额准确、内容完整、报送及时。

第六十一条 各部门对所属各单位的决算草案，应当审核并汇总编制本部门的决算草案，在规定的期限内报本级政府财政部门审核。

各级政府财政部门对本级各部门决算草案审核后发现有不符合法律、行政法规规定的，有权予以纠正。

第六十二条 国务院财政部门编制中央决算草案，报国务院审定后，由国务院提请全国人民代表大会常务委员会审查和批准。

县级以上地方各级政府财政部门编制本级决算草案，报本级政府审定后，由本级政府提请本级人民代表大会常务委员会审查和批准。

乡、民族乡、镇政府编制本级决算草案，提请本级人民代表大会审查和批准。

第六十三条 各级政府决算经批准后，财政部门应当向本级各部门批复决算。

第六十四条 地方各级政府应当将经批准的预算，报上一级政府备案。

第六十五条 国务院和县级以上地方各级政府对下一级政府依照本法第六十四条规定报送备案的决算，认为有同法律、行政法规相抵触或者有其他不当之处，需要撤销批准该项决算的决议的，应当提请本级人民代表大会常务委员会审议决定；经审议决定撤销的，该下级人民代表大会常务委员会应当责成本级政府依照本法规定重新编制决算草案，提请本级人民代表大会常务委员会审查和批准。

第九章 监督

第六十六条 全国人民代表大会及其常务委员会对中央和地方预算、决算进行监督。

县级以上地方各级人民代表大会及其常务委员会对本级和下级政府预算、决算进行监督。

乡、民族乡、镇人民代表大会对本级预算、决算进行监督。

第六十七条 各级人民代表大会和县级以上各级人民代表大会常务委员会有权就预算、决算中的重大事项或者特定问题组织调查，有关的政府、部门、单位和个人应当如实反映情况和提供必要的材料。

第六十八条 各级人民代表大会和县级以上各级人民代表大会常务委员会举行会议时，人民代表大会代表或者常务委员会组成人员，依照法律规定程序就预算、决算中的有关问题提出询问或者质询，受询问或者受质询的有关的政府或者财政部门必须及时给予答复。

第六十九条 各级政府应当在每一预算年度内至少二次向本级人民代表大会或者其常务委员会作预算执行情况的报告。

第七十条 各级政府监督下级政府的预算执行；下级政府应当定期向上级政府报告预算执行情况。

第七十一条 各级政府财政部门负责监督检查本级各部门及其所属各单位预算的执行；并向本级政府和上一级政府财政部门报告预算执行情况。

第七十二条 各级政府审计部门对本级各部门、各单位和下级政府的预算执行、决算实行审计监督。

第十章 法律责任

第七十三条 各级政府未经依法批准擅自变更预算,使经批准的收支平衡的预算的总支出超过总收入,或者使经批准的预算中举借债务的数额增加的,对负有直接责任的主管人员和其他直接责任人员追究行政责任。

第七十四条 违反法律、行政法规的规定,擅自动用国库库款或者擅自以其他方式支配已入国库的库款的,由政府财政部门责令退还或者追回国库库款,并由上级机关给予负有直接责任的主管人员和其他直接责任人员行政处分。

第七十五条 隐瞒预算收入或者将不应当在预算内支出的款项转为预算内支出的,由上一级政府或者本级政府财政部门责令纠正,并由上级机关给予负有直接责任的主管人员和其他直接责任人员行政处分。

第十一章 附则

第七十六条 各级政府、各部门、各单位应当加强对预算外资金的管理。预算外资金管理办法由国务院另行规定。各级人民代表大会要加强对预算外资金使用的监督。

第七十七条 民族自治地方的预算管理,依照民族区域自治法的有关规定执行;民族区域自治法没有规定的,依照本法和国务院的有关规定执行。

第七十八条 国务院根据本法制定实施条例。

第七十九条 本法自1995年1月1日施行。1991年10月21日国务院发布的《国家预算管理条例》同时废止。