

ATTACHMENT 106

Directory of Imported commodities of non-tax exemption to be used in domestic invested projects

No.	Tariff No.	Equipment designation	Specification
III		Ordinary universal machine	
(I)		Air separation plant and key equipments	30k/h and below
1	84195000	Plate heat exchanger	Length: 6m and below
2	84194020	Rectifying tower	Whole specification range
3	84212990	Molecular sieve adsorber	Whole specification range
4	84798990	Expander	Flow rate \leq 30000Nm ³ /h,inlet pressure \leq 5Mpa
(II)		Petroleum drill-pluck equipments	
1	84304119 84304122 84304129 84304900 85016100 85016200 85016300 85016410 85015100 85015200 85015300	Generators, electromotors and electric control system for drill rigs and electric rigs	Below 6000m
2	84306990	workover rig	80t and below
3	84798990	Well head devices for oil extraction gas	Double oil tubes: 70 Mpa and below; single oil tube: 105 Mpa and below
(III)	84136090 84135010 84135020 84135030 84135090 84137010 84137090	Multistage pump	Flow rate \leq 800m ³ /h , lift \leq 3500m
(IV)	84135010 84135020 84135030 84135090 84136090 84137010 84137090	Highstage pump	Rev \leq 20000rpm, lift \leq 3000m , flow rate \leq 200m ³ /h
(V)	84771010	Universal plastic	Die locking force \leq 2500t

		jetting-moulding machine	
(VI)		Plastic extruder set	
1	84772090	Blown film extruder set	Screw rod diameter≤150mm
2	84772090	Profiled plastic extruder set with single screw rod	Screw rod diameter≤92mm
3	84772010	Stuff making set with parallel twin screw rod extrusion	Screw rod diameter≤300mm
4	84772090	Plastic extruder set for packing use	Screw rod diameter≤150mm
5	84772090	Tube extruder set with single screw rod	Screw rod diameter≤200mm
6	84772090	Plastic door, steel sash extruder set	Screw rod diameter≤200mm
7		Extruded granulation forming machine	Screw rod diameter≤100mm
(VII)		Industrial air conditioner	
1	84158220	Cellular air conditioner	Whole specification range
2	84158220	Centrifugal type water chilling unit for air conditioner	Whole specification range
3	84186110	Centrifugal refrigerating machine for industrial use	Power≤1000kw
4	84158220	Screw type water chilling unit for air conditioner	300,000 - 3,000,000 kcal
5	84186110	Screw compressor for industrial use	Power≤800kw
6	84143013 84143014	Axial compressor	Below AV80
(VIII)	84331000 84431200 84431910	Single sheet offset press	Multi-colour, printing rate≤15000 sheets (394×273mm) /h
(IX)	84431100	Web offset press	Printing rate≤60000 sheets (394×273mm) /h
(X)	84031000	Fuel, gas-fired boiler	Evaporation rate≤20t/h
VI		Ordinary packing, food machinery	
1	84391000 84392000 84293000	Corrugated sheet production line	Below 100m/min , less than 5 layers

2	84552290	Sanitary can production line	600 cans/min
3	84381000	Instant noodle production line	120,000 packs/shift
4	84412000	Paper-plastic compound cement sack production line	150 sacks/min
5	84388000	Hobbing biscuit production line	Breadth 1000mm
6	84223010	Polyester bottle beverage encapsulation production line	120,000 bottles/h
7	84385000	Table poultry slaughter production line	6000 fowls/h
8	84418090	Die cutter	Round crush productive rate: 5000 sheets/h below ; concora crush productive rate: 4000 sheets/h below
9	84778000	Biaxial oriented polystyrene(BOPS)sheet production line	Thickness: 100-600 micra
VIII		General machine tool and smithy, casting machine	
(1)		General machine tool (middle, mini type)	
1	84581990	Lathe (include vertical type, horizontal, replica type, instrument and exclusive use etc.)	Vertical lathe tactical diameter $\Phi \leq 3200$ mm , Tool weight<10t Horizontal lathe tactical diameter $\Phi < 2500$ mm , Tool weight<10t
2	84591000	Drill press (include vertical type, rocker and deep borehole)	Process hole diameter $\leq \Phi 125$ mm
3	84594090	Borer (include vertical, horizontal type)	Boring bar diameter $\leq \Phi 130$ mm
4	84602910 84602920 84602990 84604010	Grinder (include bore, excircle, universal, honing, plane grinding)	Job diameter (except plane grinding) $\leq \Phi 1000$ mm Plane grinding workbench width ≤ 750 mm
5	84601900	Centreless grinder	Job diameter $\leq \Phi 200$ mm

6	84602910 84602920	Ball race grinder for bearing inside and outside circle	Job diameter $\leq\Phi$ 500mm
7	84602910 84602920	Bearing ultra-fine machine	Job diameter $\leq\Phi$ 150mm Ra \geq 0.05 μ m
8	84601900	Plane coated abrasive grinder	Width \leq 400mm
9	84602990	Camshaft grinder	Job diameter $\leq\Phi$ 180mm Grinding wheel linear velocity V \leq 60s/m(Single grinding wheel)
10	84602990	Crankshaft grinder	Job diameter $\leq\Phi$ 1500mm Grinding wheel linear velocity V \leq 60m/s(Single grinding wheel)
11	84595900 84596900	Milling machine(include bed piece, lift table, universal, replica, rocker and instrument mill etc.)	Workbench width \leq 1600mm
12	84614090	Gear machining (include gear hobbing, gear shaping, gear shaving/set up teeth, gear milling, gear grinding and gear lapping with corundum etc)	Job process diameter $\leq\Phi$ 1250mm Module m \leq 12mm
13	84611010 84611090 84612010 84612020	Planer, slotting machine (include open-side planer, portal shaped planer, bull-nose planer etc.) (Slotting machine)	Workbench width \leq 1250mm Workbench width \leq 1000mm
14	84563090	Electrical process machine (include figuration, wire incise, electrolytic process etc.)	Workbench width \leq 1250mm, machining precision \geq 0.01mm
15	84615000	Saw machine (include bow saw, band saw etc.)	Working diameter $\leq\Phi$ 1000mm(bow saw) Job diameter $\leq\Phi$ 800mm (band saw)

(II)		Numerically-controlled machine	
1	84581100 84589100	Numerically-controlled lathe (include vertical type, horizontal, replica type, instrument and exclusive use etc.)	Job swing diameter $\leq\Phi$ 1000mm Speed of mainshaft $n\leq 4000r/min\leq$ Three axle linkage
2	84602110 84602190	Numerically-controlled grinder (include bore, excircle, universal etc.)	Machined job diameter $\leq\Phi$ 1000mm \leq Three axle linkage
3	84601100	Numerically-controlled flat grinder (include figuration)	Workbench width \leq 1000mm \leq Three axle linkage
4	84602190	Numerically-controlled camshaft grinder	Job diameter $\leq\Phi$ 250mm Grinding wheel linear velocity $V\leq 60m/s$
5	84602190	Numerically-controlled crankshaft grinder	Job diameter $\leq\Phi$ 630mm Grinding wheel linear velocity $V\leq 60m/s$ (Single grinding wheel)
6	84595100 84596100	Numerically-controlled milling machine(include vertical, horizontal, universal, replica type etc.)	Workbench width \leq 1600mm Speed of mainshaft $n\leq 8000r/min\leq$ Three axle linkage
7	84614010	Numerically-controlled gear machining (include gear hobbing, gear shaping, gear shaving, gear milling etc.)	Job diameter $\leq\Phi$ 800mmModule $\leq 8mm\leq$ Three axle linkage
8	84563010	Numerically-controlled electrical process machine (include figuration, wire incise etc.)	Workbench width \leq 1250mm \leq Three axle linkage
9	84571010	Touring machine center (include vertical, horizontal type)	Workbench width 380-1600mm Tool magazine ≤ 16 pics, Speed of mainshaft $n\leq 6000r/min\leq$ Three axle linkage
10	84581100	Turning machine center	Job swing diameter \leq 1000mm

		(horizontal)	Speed of mainshaft $n \leq 6000r/min$ Three axle linkage
11	84571010 84571020 84571090	Machining center (include vertical, horizontal type and vertical-horizontal type)	Workbench width $\leq 2000mm$ Tool magazine ≤ 60 pics Speed of mainshaft $n \leq 8000r/min$ Positioning accuracy $\geq \pm 0.01mm$ \leq Three axle linkage, Tool-change $\geq 1.5s$
12	84573000	Flexibility machining unit (include vertical, horizontal type and exchange box)	Workbench width $\leq 1250mm$ Station number ≤ 10 , \leq Three axle linkage Speed of mainshaft $\leq 8000r/min$ Fast feed: $\leq 30m/min$ Tool-change $\geq 1.5s$ Positioning accuracy $\geq \pm 0.01mm$ Resetting accuracy $\geq 0.005mm$
13	84601100	Numerically-controlled twin surface grinder	Grinding wheel diameter $\leq 1000mm$ Parallelism $\geq 0.002mm$
(III)		Precision machine tool	
1	84581100 84581900 84589100	Precision lathe (include NC)	Machined job diameter $\leq \Phi 1000mm$ Roundness $\geq 0.5\mu m$ $Ra \geq 0.1\mu m$
2	84581100 84581900 84589100 84589900	Ultra-precision lathe (include NC)	Roundness $\geq 0.1\mu m$ $Ra \geq 0.01\mu m$ Cylindricity $\geq 0.2\mu m$
3	84583100 84593900	Precision milling boring machine (include NC)	Boring bar diameter $\leq \Phi 160mm$ Positioning accuracy $\geq 0.005mm$
4	84601100 84601900 84602110 84602120 84602190 84602910 84602920 84602930 84602990	Precision grinder (include NC)	Job diameter $\leq \Phi 500mm$ Roundness $\geq 0.5\mu m$ Cylindricity $\geq 1\mu m$
5	84571010 84571020 84571030 84571090	Precision machining center	Workbench width $\leq 1250mm$ Positioning accuracy $\geq 0.003mm$ Resetting coarseness $\geq 0.002mm$
6	84563010 84563090	Precision EDM machine tool (include NC)	Job diameter $\leq \Phi 630mm$ Module $m \leq 12mm$ Grinding teeth accuracy under four level

7	84614010 84614090	Gear grinding machine (include NC)	Job diameter $\leq\Phi$ 630mm Module $m\leq$ 12mm Grinding teeth accuracy under four level
8	84594090	Jig mill	Workbench width \leq 1000mm Co-ordinate accuracy \geq 0.002mm
(IV)		Large, heavy machine tool	
1	84581100 84581900	Heavy horizontal lathe (include NC)	Machined job diameter $\leq\Phi$ 4000mm;L \leq 20000mm
2	84589100 84589900	Heavy presentation lathe (include NC)	Machined job diameter $\leq\Phi$ 16000mm
3	84614010 84614090	Heavy gear hobbing machine (include NC, vertical, horizontal type)	Job diameter $\leq\Phi$ 8000mm (Vertical type) Job diameter $\leq\Phi$ 2000mm (Horizontal type) Module $m\leq$ 30mm
4	84601100 84601900 84602110 84602120 84602910 84602920 84602930 84602990	Heavy grinder (include NC, vertical, roller, portal shaped type)	Job diameter \leq 3150mm Portal shaped width \leq 3500mm
(V)		Aggregate machine-tool and autom automatic line	
1	84572000	Mechanical slipway (include NC)	Workbench width \leq 900mm
2	84572000	Hydraulic pressure slipway	Workbench width \leq 900mm
3	84669300	Power box	Machining diameter $\leq\Phi$ 50mm
4	84669300	Milling head	Machining diameter $\leq\Phi$ 630mm
5	84572000 84798990	Aggregate machine-tool and automatic line (include NC)	Bore machining accuracy: IH5 below Position accuracy $\geq\pm$ 0.02mm Coaxiality $\geq\pm$ 0.015mm Flatness \geq 0.04/1000mm
(VI)		Smithy product	
1	84629910	Open-type press with fixed bed	Nominal pressure \leq 600t
2	84629910	Open-type inclinable press	Nominal pressure \leq 300 t
3	84629910	Open-type bottom transmission press	Nominal pressure \leq 160 t

4	84629910	Closed-type single point press	Nominal pressure≤1600 t
5	84629910	Closed-type two point press	Nominal pressure≤2000 t
6	84629190 84629910	Open-type two-point press	Nominal pressure≤400 t
7	84629190 84629910	Closed-type four point press	Nominal pressure≤2000 t
8	84629910	Double acting drawing press	Nominal pressure≤1000 t
9	84629910	Double disc rub press	Nominal pressure≤2500 t
10	84629910	Electric screw press	Nominal pressure≤1600 t
11	84748090	Brick press (double disc rub)	Nominal pressure≤1000 t
12	84629910	High speed precision press	Nominal pressure≤200 t
13	84629910	Numerically-controlled dying turret press	Nominal pressure≤60 t
14	84629110 84629190	Hydraulic single column press	Nominal pressure≤100 t
15	84629110 84629190	Dual column, four column universal hydraulic press	Nominal pressure≤2000 t
16	84629190	Hydraulic sheet metal drawing press with double acting	Nominal pressure≤2000 t
17	84629190	Hydraulic press for adjustment press load	Nominal pressure≤15 t
18	84629910	Powder compaction press	Nominal pressure≤200 t
19	84629190	Hydraulic press for sharper product	Nominal pressure≤1600 t
20	84775900	Hydraulic press for plastic product	Nominal pressure≤80 t
21	84629190	Hydraulic press for pack briquetting	Nominal pressure≤1600 t
22	84629190	Hydraulic sheet metal stamping press with single action	Nominal pressure≤2000 t
23	84629990	Automatic cold tamping machine with double bump, unsplit pattern	Plate thickness≤16mm
24	84633000	Automatic thread rolling	Diameter≤2.5mm

		machine	
25	84629990	Automatic cold tamping machine	Hammerhead weight≤1000kg
26	84639000	Automatic spring coiling machine	Diameter≤1800mm
27	84621090	Pneumatic hammer	Hammerhead weight≤1000 kg
28	84639000	Ring rolling machine	Diameter≤1800mm
29	84623900	Plate shearing machine	Plate thickness≤32mm
30	84624900	Combined punching machine	Plate thickness≤30mm Punch force≤120t
31	84623990	Bar shearing machine	Nominal pressure≤500t
32	84622990	Bending machine with 3/4 rollers	Plate thickness×Width≤70×3200mm
33	84622990	Pipe bender	Bent pipe diameter≤150mm
34	84622990	Cramp folding machine	Maximum plating thickness: 6.3mm Maximum plating widthness: 4000mm
35	84622990	Sheet bending press	Nominal pressure≤2000 t
36	84629910	Spinner	Diameter≤890mm
37	84629990	Thermocompressor	Nominal pressure≤2000 t
38	84629190	Diamond hydraulic press	Nominal pressure≤7200 t
39	84622190	Numerically-controlled bender (include tandem linkage bender)	Nominal pressure≤160 t
40	84623110 84623120 84623190	Numerically-controlled plate shearing machine	Plate thickness×Width≤8×4000mm
41	84569910	Numerically-controlled cutting machine(plasma)	Plate thickness≤25mm
42	84561000	Numerically-controlled laser machine	Machining range≤Φ≤1500×2500mm
43	84629110 84629910	Vertical type cold extrusion press	Nominal pressure≤1000 t
44	84629110 84629910	Horizontal cold extrusion press	Nominal pressure≤500 t
45	84622190	Unwinder	Plate thickness≤8mm
46	84623110	Longitudinal shearing machine	Plate thickness≤12mm
(VII)		Foundry machinery	
1	84743900	Roll mixer	Productivity≤80t/h
2	84743900	Intermittent calathiform sand mill	Productivity≤6 t/h

3	84743900	Resin bonded sand stepless sand mill	Productivity \leq 25 t/h
4	84748090	Sand aerator	Productivity \leq 280m ³ /h
5	84742000	Crusher	Productivity \leq 70 m ³ /h
6	84741000	Sand sieving machine	Productivity \leq 140 m ³ /h
7	84748090	Complete equipment for resin bonded sand regeneration	Productivity \leq 25 t/h
8	84743900	Stir chilling unit	Productivity \leq 100 t/h
9	84741000	Permanent magnetism separation plant	Productivity \leq 180 m ³ /h
10	84741000	Electromagnetic separation equipment	Productivity \leq 160 m ³ /h
11	84748090	Squeeze rammer	Productivity \leq 80box/h
12	84748090	Hot box coring machine	Core shooting force \leq 60kg
13	84748090	Cold box core shooter	Core shooting force \leq 40 kg
14	84748090	Multi-purpose core shooter	Core shooting force \leq 40 kg
15	84748090	Sandslinger	Productivity \leq 25m ³ /min
16	84748090	Moulding automatic line	Productivity \leq 200box/h (stand-alone)
17	84748090	Shakeout machine	Productivity \leq 120box/h
18	84748090	Abrator	Productivity \leq 50t/h
19	84543010	Horizontal cold chamber die-casting machine	Die locking force \leq 2500t
20	84543090	Hot chamber die-casting machine	Die locking force \leq 160t
21	84543090	Centrifugal casting machine	Productivity \leq 30 pics/h
22	84543090	Low pressure casting machine	Crucible capacity \leq 500kg
(VIII)		Woodworking machinery	
1	84659100	Woodworking circular sawing machine	Saw blade diameter \leq 600mmSawlog width \times Thick \leq 3200 \times 1100mm
2	84659100	Woodworking band sawing machine	Saw wheel diameter \leq 1250mm Sawlog Width \times Thick \leq 1100 \times 1000mm
3	84659100	Woodworking trolley band-sawing machine	Saw wheel diameter \leq 1500mm Sawlog diameter \leq 1500mm
4	84659200	Single panel planer and thicknesser	Plane width \leq 1300mm Job thickness \leq 300mm
5	84659200	Multi panel planer and thicknesser	Plane width \leq 630mm Job thickness \leq 300mm

6	84659200	Woodworking trying plane machine	Plane width≤630mm
7	84659200	Woodworking routing machine	Milling thickness×Width≤650×1300mm
8	84659200	Wood milling machine	Milling thickness×Width≤600×2600mm
9	84659200	Woodworking profiling milling machine	Milling thickness×Width≤120×1000mm
10	84649200	All sides wood milling machine	Milling Width≤200mm
11	84659500	Woodworking single-row drill	Maximum drilling diameter≤50mm
12	84659500	Woodworking multi-row drill	Maximum drilling diameter≤20mm
13	84659500	Woodworking tongueandgroove machine	Tongueandgroove size: length×Width≤200×22mm Rabbit depth≤120mm
14	84659900	Woodworking lathe	Center height×Center distance≤400×2000mm
15	84659900	Woodworking abrader	Abrasive belt width×Abrasive belt length≤930×2100mm
16	84659900	Woodworking multiple-purpose machine	Saw blade diameter≤400mm Saw stuff thickness≤200mm
17	84659900	Woodworking edge bonding machine	Edge sealing height≤60mm Edge sealing tape thickness≤75mm
(IX)		Measure tool and instrument	
1	90318090	Gear integrated error tester	Module≤10mm Excircle diameter≤450mm Tooth width≤200mm
2	90178000	Gear measuring machine	Module≤20mm Excircle diameter≤1600mm Tooth width≤350mm
3	90178000	Universal gear measuring machine	Module≤20mm Excircle diameter≤1250mm Tooth width≤350mm
4	90318090	Bevel wheel measuring guage	Cog outside diameter≤500mm Denticle outside diameter≤257mm
5	90318090	Hob measuring guage	Hob module≤20mm Diameter≤80mm
6	90318090	Three-dimensional coordinate measuring machine	X、Y、Z≤3000×3000×2000 Single axle accuracy≥2+L/300?m Space accuracy≥2.5+L/300?m Repeatable accuracy≥1.5 ? m

7	90318090	High precision three-dimensional coordinate measuring machine	X, Y, Z≤1800×1200×1000 Single axle accuracy≥1+L/400?m Space accuracy≥1.2+L/300?m Repeatable accuracy≥1 ? m
8	90318090	Roundness measuring guage	Measurable excircle diameter≤450mm Measurable height≤700mm
9	90318090	Cylindricity measuring guage	Measurable excircle diameter≤300mm Measurable height≤400mm
10	90318090	measuring guage	Ra≥0.02~10?m, three-dimensional
11	90318090	Tool presetter	Horizontal: ≤1000mm Vertical: ≤1100mm
12	90173000	Ordinary vernier calipers, micrometer, centile ruler	Whole specification range
13	90173000	Digital vernier calipers	L≤500mm Discernibility 0.001mm
14	90173000	Digital micrometer	L≤100mm Discernibility 0.001mm
15	90318090	Digital altimeter	Range≤1000mm Discernibility 0.001mm
(X)		Machine tool accessories	
1	84663000	Universal indexing head and Numerically-controlled indexing head	Center height≤250mm Workbench diameter≤350mm
2	84663000	Rotary table	≤Φ1250mm
3	84662000	Three jaw chuck	Diameter≤500mm
4	84662000	Four jaw chuck	Diameter≤1500mm
5	84662000	High speed power chuck with throughholes	Diameter≤350mm
6	84661000	Various drill chucks, mill collets and apex	Whole specification range
7	84669300	Numerically-controlled electric tool rest	Tool position≤12
8	84669300	Ordinary tool rest (squaring head)	Whole specification range
XVII		Public security, fire equipments	
1	85311090	Intelligent fire alarm system	6800 systems , NA1000 intelligent fire alarm control systems (all international types) , and various ordinary fire alarm

			control systems
2	85438990	Automatic fire-extinguisher system	Automatic spray fire-extinguisher system, high and low pressure carbon dioxide fire-extinguisher system and high, medium, low-expansion foam fire-extinguisher system
3	90308390	Driver adaptive detection	Systems include the computer application system, complex reaction tester, velocity estimate tester, three-dimensional vision tester, control skill tester, dynamic vision tester, dark adaptation tester
4	90308390	Vehicle safety testers	Whole specification range
5	85438990	Simulation driving equipments	Whole specification range
6	90221910	Low dose X-ray safety inspection equipments	X-ray generator tube voltage ≤ 420 KV
XX		Buildings equipments	
1	84281010	Elevator	Lifting speed 3m/s below
2	84284000	Escalator	Vertical lifting height: 6m and below
3	84292090	Grader	Power: 180hp and below
4	84284000	Moving sidewalk	Transport length ≤ 50 m
XXI		Metallurgical equipments	
(I)		Ironmaking plants	
1	84178010	Coke furnace	Top installed coke furnace retort height: 6m below
2	84178090	Sintering machine	450m ² below
3	84178090	Blast furnace aggregate	4000 m ³ below
(II)		Steelmaking plants	
1	84541000	Converter	300t below
2	85141090 85142000	Electrical furnace	50t below
(III)		Continuous casting equipments	
1	84543021 84543022 84543029 84543090	Ordinary steel square billet, round billet conticaster ; alloy steel square billet conticaster ; slab conticaster	Whole specification range
(IV)		Steel rolling equipments	

1	84552190	Cog bloomer	Whole specification range
2	84552120	Ordinary profile steel rolling mill	Whole specification range
3	84552190	Ordinary middle and mini profile bar mill (include semi-tandem rolling, tandem rolling aggregates)	Whole specification range
4	84552130	Wire-rod mill	Linear velocity: 100m/s and below
5	84552210 84552110	Rolling mills for cold, hot tandem rolling sheets	Hot tandem rolling mill with roller length: 2050mm below; cold tandem rolling mill with roller length: 1700mm below
6	84552110	Light plate mill	Roller body length: 4m below
7	84551010	Seamless tube rolling mill	Diameter<250mm
8	85153110	Spiral pipe welding machine unit	Whole specification range
9	85153190	High frequency welding machine units for butt welded pipes	Φ12" (340mm) below
(V)		Metalwork equipments	
1	84798190	Wire and rope drawing equipments	Whole specification range
(VI)		Other equipments	
1	84798990 84051000	Various gas stoves include water and air cooling gas stoves with normal pressure, single stage and two stage stoves , as well as pressurized gasification stoves with fixed beds	Whole specification range
2	84196010	Oxygenator	1000m ³ /h below

Explanation:

1. The directory does not include technology, components and spare parts imported for investment projects complying with << Directory of key industries, products and technologies encouraged by the state at present>>.
2. If " production line and compete sets of equipment " contain equipment listed in the directory comply with regulation of " functional machine group", they are classified

according to the regulation in note 4 of category 16 and note 3 of chapter 90 of tax rules, otherwise, they should be separately classified.

3. Where "full duty paragraph" is not indicated in the directory, it only refers to the commodities listed in the category.

4. For series of tariff number of the commodities listed in the directory, if there is problem of classification for some commodities, the general customs administration of customs duty commission of the State Council will be responsible for adjustment.

**财政部关于发布《国内投资项目不予免税的进口商品目录（2000年修订）》
的通知**

财税[2000]83号

颁布日期：20000907 实施日期：20000907 颁布单位：财政部

各省、自治区、直辖市人民政府，国务院各部委、各直属机构：

经国务院批准，现将修订后的《国内投资项目不予免税的进口商品目录（2000年修订）》
印发给你们，并对有关执行问题通知如下：

一、修订后的《国内投资项目不予免税的进口商品目录（2000年修订）》，从2000
年10月1日起执行，即2000年10月1日后新批准的国内投资项目进口设备一律按照《国
内投资项目不予免税的进口商品目录（2000年修订）》执行。

二、2000年9月30日（含9月30日）以前批准的国内投资项目，其设备在200
1年9月30日前进口的仍按照1997年12月31日颁布的《国内投资项目不予免税的进
口商品目录（试行）》执行；2001年10月1日以后进口的一律按《国内投资项目不予免税
的进口商品目录（2000年修订）》执行。

三、外商投资项目进口设备仍按照1997年12月颁布的《外商投资项目不予免税的进
口商品目录》执行。

附件：

国内投资项目不予免税的进口商品目录（2000年修订）

编号	税则号列	设备名称	技术规格
—		中小型农业机械及柴油机	
1	87011000 87019000	轮式拖拉机	额定功率≤180 马力
2	87013000	履带式拖拉机	额定功率≤120 马力
3	84335100	谷物联合收割机	170 至 20 马力（不含 20 马力）
4	84335100	橡胶履带式水稻联合收割机	额定功率≤60 马力
5	84335100	玉米联合收割机	2-6 行 自走式
6	84335900	牵引式青饲米收割机	所有规格
7	8408 全税号	柴油机	300 千瓦及以下
8	84248100	微灌设备	各种滴灌及灌水圈（滴头）；各种微喷头；微灌系统用过滤设备及连接管件
二		工程机械	
1	84295100 84295290	装载机	5 立方米及以下

	84295900		
2	84295200 84295900	挖掘机	整机重量 90 吨及以下
3	84264110 84264190	轮式起重机	160 吨及以下
4	84272010 84272090	内燃叉车	42 吨及以下 (含集装箱叉车)
5	84271090	电瓶叉车	3 吨及以下
6	87054000	混凝土搅拌运输车	9 立方米及以下
7	84294011 84294019	压路机	自重 22 吨及以下
8	84791021	沥青混凝土摊铺机	最大铺宽 12.5 米及以下
9	84791029	滑模式水泥摊铺机	最大铺宽 9075 米
10	84304111 84304119 84304121 84304122 84304129 84304190 84304900	工程钻机	钻孔直径 3.5 米及以下
11	84291110 84291190 84291910 84291990	推土机	额定功率 ≤410 马力
12	84743100 84743200	沥青混凝土搅拌设备	160 吨/小时及以下
13	84791022	稳定土路面拌合机	2.5 米及以下
14	87053010	举高消防车	53 米及以下

15	84134000	拖式泵	100 立方米/小时及以下
16	87059090	混凝土输送泵车	布料杆高度 36 米及以下
17	84743100	混凝土搅拌站	90 立方米/小时及以下
18	84301000	筒式柴油打桩机	10 吨及以下
19	84314990	液压打桩锤	10 吨及以下
20	84314100	连续墙液压抓斗	槽宽 1 米及以下
编号	税则号列	设备名称	技术规格
三		普通通用机械	
(一)		空分装置及关键设备	3 万立方米/时等级及以下
1	84195000	板式换热器	长度 6 米及以下
2	84194020	精馏塔	所有规格
3	84212990	分子筛吸附器	所有规格
4	84798990	膨胀机	流量 $\leq 30000\text{Nm}^3/\text{h}$, 进口压力 $\leq 5\text{Mpa}$
(二)		石油钻采设备	
1	84304119 84304122 84304129 84304900 85016100 85016200 85016300 85016410 85015100	钻机及电驱动钻机配套发 电机、电动机、电控系统	6000 米以下

	85015200 85015300		
2	84306990	修进机	80 吨及以下
3	84798990	采油气井口装置	双油管 70Mpa 及以下, 单油管 105Mpa 及以下
(三)	84136090 84135010 84135020 84135030 84135090 84137010 84137090	多级泵	流量≤800 立方米/时, 扬程≤3500 米
(四)	84135010 84135020 84135030 84135090 84136090 84137010 84137090	高级泵	转速≤20000 转/分, 扬程≤3000 米, 流量≤200 立方米/时
(五)	84771010	通用注塑机	合模力≤2500 吨
(六)		塑料挤出机组	
1	84772090	吹塑薄膜挤出机组	螺杆直径≤150mm
2	84772090	单螺杆异型材塑料挤出机组	螺杆直径≤92mm
3	84772010	平行双螺杆挤出造粒机组	螺杆直径≤300mm
4	84772090	包装用塑料挤出机组	螺杆直径≤150mm

5	84772090	单螺杆挤管机组	螺杆直径≤200mm
6	84772090	塑料门钢窗挤出机组	螺杆直径≤200mm
7		挤压造粒成型机	螺杆直径≤100mm
(七)		工业空调	
1	84158220	单元式空调机	所有规格
2	84158220	空调用离心式冷水机组	所有规格
3	84186110	工业用离心冷冻机组	功率≤1000 千瓦
4	84158220	空调用螺杆式冷水机组	30-300 万大卡
5	84186110	工业用螺杆式制冷机组	功率≤800 千瓦
6	84143013 84143014	轴流压缩机	AV80 以下
(八)	84331000 84431200 84431910	单纸张胶印机	多色,印刷速度≤15000 张(394×273mm) /小时
(九)	84431100	卷筒纸胶印机	印刷速度≤60000 张(394×273mm) /小时
(十)	84031000	燃油燃气锅炉	蒸发量≤20 吨/时
编号	税则号列	设备名称	技术规格
四		以电设备及配套输变电设备	
(一)		常规米力发电机组和辅机	
1	85021200 85021310 85021320	机组(汽轮机、锅炉、发电机及控制调节设备)	单机 660MW 及以下

2	84145990	电站轴流式风机 (送引风机)	所有规格
3	84145930	电站离心式风机 (送引风机)	流量: 30-1800 立方米/秒, 压升 \leq 19Kpa
4	84138100	锅炉给水泵	流量 \leq 2400 立方米/时, 扬程 \leq 2800 米
5	84138100	凝结水泵	所有规格
6	84138100	循环水泵	流量 \leq 4800 立方米/时
7	84138100	锅炉强制循环泵	流量 \leq 4000 立方米/时 压力 \leq 22Mpa 温度 \leq 380°C
8	84798990	输配煤、制粉及气力除灰、输灰成设备	所有规格
9	84798990	给水、凝结水处理设备	所有规格
10	84021200	循环流化床锅炉	100MW 以下
11	85021100 85021200 85021310 85021320	空冷火电机组	325MW 及以下
12	84068110 84068120 84068130 84068200	锅炉给水泵汽轮机	600MW 及以下
13	84814000	锅炉安全阀	所有规格
(二)	84068200	燃汽轮机组	36MW 及以下
(三)	84101100	水力发电机组	混流式 700MW 及以下, 轴流式 250MW

	84101200 84101320 84101330 84101390		及以下, 贯流式 40MW 及以下, 蓄能机 组 200MW 及以下, 冲击式 50MW 及以 下
(四)	85021100 85021200 85021310 85021320	柴油发电机组	所有规格
(五)	84011000 84068130 84044000 84013010 85016430	核电成套设备(核岛、常规岛 设备)	600MW 及以下
(六)	84021900	余热锅炉	所有规格
(七)	84714991	电站计算机监控系统和装置	所有规格
(八)		直流输电设备, 包括:	
1	85359000	换流阀	电压±250KV 及以下
2	85.04	换流变压器	电压±250KV 及以下
3	85045000	平波电抗器	电压±250KV 及以下
4	85438900	滤波装置	电压±250KV 及以下
5	85359000 85363000	控制保护设备	电压±500KV 及以下
6	85446011 85446019	电缆	电压±250KV 及以下
(九)	85461000 85462010 85462090	直流悬式绝缘子(瓷、玻璃有)	电压±500KV、吨位 300KN 及以下

	85469000	机材料)	
(十)	85016410	大中型电机及传动装置	功率 6000KW 及以下
(十一)		电力电子设备:	
1	85413000	大功率可控硅元件	Φ100 及以下, 5500V、3000A 及以下
2	85438990	整流、调压装置	所有规格
3	85438990	静止无功补偿装置	电压 220KVnygh
(十二)		交流输变电设备:	
1	85.04	变压器	电压 500KV 及以下
2	85353000	全封闭组合电器 (GIS)	电压 500KV 及以下
3	85363000	继电保护装置	电压 500KV 及以下
4	85045000	电抗器	电压 500KV 及以下
5	85.04	互感器	电压 500KV 及以下
6	85321000	电力电容器	电压 500KV 及以下
7	85354000	避雷器	电压 500KV 及以下
8	85461000 85462010 85462090 85469000	绝缘子 (瓷、玻璃、有机)	电压 500KV 及以下
9	85446011 85446019	架空导线	电压 500KV 及以下
10	85446011	交联聚乙烯绝缘电力电缆	电压 220KV 及以下

	85446019		
11	85352100 85352900	高压断路器 六氟化硫断路器	电压 500KV 及以下
12	85353000 85365000	高低压开关柜	电压 35KV 及以下
13	85.35 85371010 85371090 85372090	各类低压电器	所有规格
(十 三)		新能源、可再生能源设备	
1	85203100	风力发电机整机	所有规格
2	85414000	太阳能光耦系统及电池组件	所有规格
3	85438990	充电控制器	所有规格
4	85438990	异电器	所有规格
5	85.07	蓄电池	所有规格
6	85203900 84021200	农林废弃物汽化及发电机组	所有规格
编号	税则号列	设备名称	技术规格
五		普通重型、冶金、矿山机械	
(一)		露天矿成套设备	年采矿 1000 万吨级及以下
1	84303100	矿用挖掘机	斗容 23 立方米及以下
2	87041030	矿用电动轮自卸车	载重 154 吨以下

3	87059090	炸药混装车	15吨以下
4	84283300	高强度胶带输送机	带宽 1000-2400 毫米
5	84283300	排土机	2000 立方米/时
6	86011011	矿山电力机车	200 吨及以下
	86011019		
	86011020		
	86011090		
(二)		大型洗煤厂成套设备	年洗原煤 300 万吨级及以下
1	84742010	双齿辊破碎机	Φ1250mm 及以下
2	84741000	振动筛	45 平方米及以上
3	84741000	跳汰机	27 平方米及以下
4	84212990	盘式过滤机	200 平方米及以下
5	84211990	沉降离心机	Φ1300mm 及以下
6	84212910	压滤机	340 平方米及以下
(三)		选矿厂成套设备	年选矿 300 万吨及以下
1	84742000	旋回破碎机	直径 1600mm 及以下
2	84742000	圆锥破碎机	直径 2200mm 及以下
3	84741000	浮选机	30 平方米及以下
4	84798990	浓缩机	直径 100 米及以下
5	84212990	过滤机(圆盘式、带式)	100 平米及以下
6	84798990	旋流器组	Φ700mm 及以下

7	84305030	牙轮钻机	所有规格
8	84742090	球磨机	所有规格
9	84741000	磁选机	所有规格
(四)		装卸机械	
1	84798990	堆取料机	臂式 4000 吨/时及以下 门式 3000 吨/时及以下
2	84285000	翻车机(单翻)	所有规格
3	84261921	抓斗卸船机	2100 吨/时及以下
4	84261910	散料装船机	6000 吨/时及以下
5	84283300 84283900	装车机、卸车机(链式、螺旋带式等)	所有规格
6	84283900	刮板混匀取料机	1600 吨/时及以下
7	84261910 84261921 84261929	岸边集装箱起重机	起重量 30.5 吨、40.5 吨及 40 英尺以下(电控系统除外)
8	84261930	集装箱龙门起重机	所有规格
9	84261930	轨道式龙门起重机	起重量≤100 吨
10	84261929	链斗式连续卸船机	卸货量 1600 吨/时及以下
11	86090010 86090020 86090090	集装箱	所有规格
12	84263000	多用途门座起重机	所有规格

13	87059090	洒水车	所有规格
14	84271090	叉车	所有规格
	84272010		
	84272090		
	84279000		
15	87163990	集装箱半挂车	所有规格
(五)		井下无轨开采成套设备	
1	84293010	铲运机	斗容 3 立方米及以下
	84293090		
2	84279000	装药车 (翻)	容量 700 升及以下
3	87041090	运矿车	装载量 18 吨及以下
4	84251900	提升机 (电控除外)	直径 4.5 米及以下
5	84252000	井下防爆卷扬机	直径 2.5 米及以下
6	84303100	双滚筒采煤机	功率 600KW 以下
(六)		索道及输送机	
1	84286021	客运架空索道	载运量 : 除 80 人以上往复式、双绳绕挂抱索器索以外
	84286029		
2	84286010	货运架空索道	生产率 350 吨/时及以下
3	84283300	带式输送机	带宽 B≤2400mm
4	84283910	埋刮板输送机	槽宽≤1250mm, 输送量≤2000/h
5	84283910	刮板输送机	功率 260-1000KW
6	84283990	滚道输送机	所有规格

7	84283910	悬挂及地面链式输送机(含通用、积放、电轨等)	所有规格
(七)		仓储及停车场设备	
1	84798990	自动化立体仓储成套设备	所有规格
2	84798990	立体停车场设备	所有规格
(八)		中密度人造板成套设备	5 万立方米及以下
1	84798200	混合搅拌机	所有规格
2	84798990	铺砂机	所有规格
3	84798990	堆垛机	所有规格
4	84793000	压机	所有规格
5	84193200	干燥机	所有规格
(九)		起重机械	
1	84253100	钢丝绳及环链电动葫芦	所有规格
2	84261190	单、双梁起重机	所有规格
3	84263000	门式起重机	所有规格
4	84264910	履带式起重机	起重量 150 吨及以下
5	84262000	塔式起重机	起重量 250 吨米及以下
(十)		水工机械	
1	84289000	升船机	所有规格

2	84253100	水利启闭机(卷扬式)	所有规格
(十 一)		搬运机械	
1	86039000	内燃小机车	所有规格
编号	税则号列	设备名称	技术规格
六		啤酒包装、食品机械	
1	84391000 84392000 84293000	瓦楞板生产线	100米/分以下,五层以下
2	84552290	三片罐生产线	600罐/分
3	84381000	方便面生产线	12万包/班
4	84412000	纸塑复合水泥袋生产线	150袋/分
5	84388000	滚切饼干生产线	幅宽1000mm
6	84223010	聚酯瓶饮料灌装生产线	1.2万瓶/时
7	84385000	肉鸡屠宰生产线	6000只/时
8	84418090	模切机	圆压平生产速度5000张/小时以下;平压平生产速度4000张/小时以下
9	84778000	双向拉伸聚苯乙烯(BOPS)片材生产线	厚度100-600微米
七		通用环保设备	
(一)		除尘设备	

1	84213921	静电除尘器	过滤面积：10-300 平方米，电场数：1-4
2	84798990	电站烟气脱硫专用设备	湿法脱硫：单机容量 300MW 及以下机组 用 干法脱硫：单机容量 100MW 及以下机组 用 氨法脱硫：单机容量 100MW 及以下机组 用
3	84213922	袋式除尘器	过滤面积 20000 平方米以下
(二)		城市污水处理设备	日处理 20 万吨及以下
1	84859000	格栅	栅宽 1-5.5M
2	84212910	带式压榨过滤机	带宽 0.5-3M
3	84798990	高效节能曝气机	曝气面积 2.8-4.2 平方米
4	84798990	盘式橡胶曝气机	曝气面积 0.7 平方米
5	84798990	剪切式转盘曝气机	Φ1000-1400mm
6	84798990	水平轴转刷曝气机	Φ700-1000mm，L=1.5-10M
7	84212910	自动厢式压滤机	过滤面积：30-560 平方米，工作压力 0.4-0.8MP
8	84212910	自动板框压滤机	过滤面积：10-84 平方米，工作压力 0.4-0.6MP
9	84798990	周边传动刮泥机	池径 22-55M

10	84798990	移动桥式刮泥机	池径 6-28M
11	84698990	中心传动刮泥机	池径 5.8-25M
12	84138100	大型污水泵	Q = 1.9-6.0 平方米/秒 H = 16-21M
13	84798990	平流式行车除砂机	所有规格
14	84798990	平流式行车泵吸(虹吸)排泥机	所有规格
15	84798990	横流式周边驱动刮(吸)泥机	所有规格
16	84141000	真空泵	所有规格
17	84142000	手动或脚踏式空气泵	所有规格
18	84859000	固定式平面机械格栅	栅隙 > 12 米
19	84798990	链条式格栅除污机	栅隙 > 12 米
20	84698990	平流式行车刮泥机	所有规格
21	84798990	转刷曝气器	所有规格
22	84798990	重力污泥浓缩刮泥机	所有规格
23	84212910	污泥脱水带式压滤机	带宽 < 2 米
编号	税则号列	设备名称	技术规格
八		普通机床及锻压、铸造设备	
(一)		普通机床(中小型)	

1	84581990	车床(含立式、卧式、仿式、仪表、专用等)	立车加工工作回转直径 $\Phi \leq 3200\text{mm}$, 机床重量 <10 吨 ; 卧车加工回转直径 $\Phi < 2500\text{mm}$, 机床重量 <10 吨
2	84591000	钻床(含立式、摇臂、深孔)	加工孔直径 $\leq \Phi 125\text{mm}$
3	84594090	镗床(含立式、卧式)	镗杆直径 $\leq \Phi 130\text{mm}$
4	84602910 84602920 84602990 84604010	磨床(含内孔、外圆、万能、珩磨、平磨)	加工件直径(除平面磨外) $\leq \Phi 1000\text{mm}$ 平磨工作台宽度 $\leq 750\text{mm}$
5	84601900	无心磨床	工件直径 $\leq \Phi 200\text{mm}$
6	84602910 84602920	轴承内外圈滚道磨床	工件直径 $\leq \Phi 500\text{mm}$
7	84602910 84602920	轴承超精机	工件直径 $\leq \Phi 150\text{mm}$ $Ra \geq 0.05 \mu\text{m}$
8	84601900	平面砂带磨床	宽度 $\leq 400\text{mm}$
9	84602990	凸轮轴磨床	工件直径 $\leq \Phi 180\text{mm}$ 砂轮线速度 V 砂 $\leq 60\text{m/s}$ (单砂轮)
10	84602990	曲轴磨床	工件直径 $\leq \Phi 1500\text{mm}$ 砂轮线速度 V 砂 $\leq 60\text{m/s}$ (单砂轮)
11	84595900 84596900	铣床(含床身、升降台、万能、仿形、摇臂、工具铣等)	工作台宽 $\leq 1600\text{mm}$

12	84614090	齿轮加工 (含滚齿、插齿、剃齿刨齿、铣齿、磨齿、珩齿等)	工件加工直径 $\leq\Phi 1250\text{mm}$ 模数 $m\leq 12\text{mm}$
13	84611010 84611090 84612010 84612020	刨床、插床 (含单臂刨、龙门刨、牛头刨等) (插床)	工作台面宽 $\leq 1250\text{mm}$ 工作台面宽 $\leq 1000\text{mm}$
14	84563090	电加工机床 (含成形、线切割、电解加工等)	工作台面宽 $\leq 1250\text{mm}$,加工精度 $\geq 0.01\text{mm}$
15	84615000	锯床 (含弓锯、带锯等)	工作直径 $\leq\Phi 1000\text{mm}$ (弓锯) 工件直径 $\leq\Phi 800\text{mm}$ (带锯)
(二)		数控机床	
1	84581100 84589100	数控车床 (含立式、卧式、仿形仪表、专用等)	工件回转直径 $\leq\Phi 1000\text{mm}$ 主轴转速 $n\leq 4000\text{r/min}\leq 3$ 轴联动
2	84602110 84602190	数控磨床 (含内孔、外圆、万能等)	加工工件直径 $\leq\Phi 1000\text{mm}\leq 3$ 轴联动
3	84601100	数控平面磨床 (含成形)	工作台面宽 $\leq 1000\text{mm}\leq 3$ 轴联动
4	84602190	数控凸轮轴磨床	工件直径 $\leq\Phi 250\text{mm}$ 砂轮线速度 V_{ψ} $\leq 60\text{m/s}$
5	84602190	数控曲轴磨床	工件直径 $\leq\Phi 630\text{mm}$ 砂轮线速度 V_{ψ} $\leq 60\text{m/s}$ (单砂轮)

6	84595100 84596100	数控铣床 (含立式、卧式、 万能、仿形等)	工作台面宽≤1600mm 主轴转速 n≤8000r/min≤3 轴联动
7	84614010	数控齿轮加工 (含滚齿、插 齿、剃齿、刨齿、铣齿等)	工件直径≤Φ800mm 模数≤8mm≤3 轴联动
8	84563010	数控电加工机床 (含成形、 线切割等)	工作台面宽: ≤1250mm≤3 轴联动
9	84571010	钻削加工中心 (含立式、卧 式)	工作台面宽 380-1600mm 刀库≤16 把主 轴转速 n≤6000r/min≤3 轴联动
10	84581100	车削加工中心 (卧式)	工件回转直径≤ 1000mm 主轴转速 n≤6000r/min3 轴联动
11	84571010 84571020 84571090	加工中心 (含立式卧式、立 卧式)	工作台面宽≤2000mm 刀库≤60 把 主轴转速 n≤8000r/min 定位精度≥±0.01mm ≤3 轴联动, 换刀≥1.5 秒
12	84573000	柔性加工单元 (含立式、卧 式和换箱)	工作台宽≤1250mm 工位数≤10, ≤3 轴联动 主轴转速≤8000r/min 快速进给: ≤30m/min 换刀≥1.5 秒

			定位精度 $\pm 0.01\text{mm}$ 重复定位精度 $\geq 0.005\text{mm}$
13	84601100	数控双端面磨床	砂轮直径 $\leq 1000\text{mm}$ 平行度 $\geq 0.002\text{mm}$
(三)		精密机床	
1	84581100 84581900 84589100	精密车床 (含 NC)	加工工件直径 $\leq \Phi 1000\text{mm}$ 圆度 $\geq 0.5\mu\text{m}$ Ra $\geq 0.1\mu\text{m}$
2	84581100 84581900 84589100 84589900	超精密车床 (含 NC)	圆度 $\geq 0.1\mu\text{m}$ Ra $\geq 0.01\mu\text{m}$ 圆柱度 $\geq 0.2\mu\text{m}$
3	84583100 84593900	精密铣床 (含 NC)	镗杆直径 $\leq \Phi 160\text{mm}$ 定位精度 $\geq 0.005\text{mm}$
4	84601100 84601900 84602110 84602120 84602190 84602910 84602920 84602930 84602990	精密磨床 (含 NC)	工件直径 $\leq \Phi 500\text{mm}$ 圆度 $\geq 0.5\mu\text{m}$ 圆柱度 $\geq 1\mu\text{m}$
5	84571010 84571020	精神加工中心	工作台宽 $\leq 1250\text{mm}$

	84571030 84571090		定位精度 $\geq 0.003\text{mm}$ 重复定位相度 $\geq 0.002\text{mm}$
6	84563010 84563090	精密电火花机床 (含 NC)	工件直径 $\leq \Phi 630\text{mm}$ 模数 $m \leq 12\text{mm}$ 磨齿精度低于 4 级
7	84614010 84614090	磨齿机 (含 NC)	工件直径 $\leq \Phi 630\text{mm}$ 模数 $m \leq 12\text{mm}$ 磨齿精度低于 4 级
8	84594090	坐标镗床	工作台宽 $\leq 1000\text{mm}$ 坐标精度 $\geq 0.002\text{mm}$
(四)		大型、重型机床	
1	84581100 84581900	重型卧式车床 (含 NC)	加工工件直径 $\leq \Phi 4000\text{mm}$; $L \leq 20000\text{mm}$
2	84589100 84589900	重型产式车床 (含 NC)	加工工件直径 $\leq \Phi 16000\text{mm}$
3	84614010 84614090	重型滚齿机 (含 NC、立式、 卧式)	工件直径 $\leq \Phi 8000\text{mm}$ (立式) 工件直径 $\leq \Phi 2000\text{mm}$ (卧立) 模数 $m \leq 30\text{mm}$
4	84601100 84601900 84602110 84602120 84602910 84602920	重型磨床 (含 NC、立式、 辊、龙门)	工件直径 $\leq 3150\text{mm}$ 龙门宽 $\leq 3500\text{mm}$

	84602930 84602990		
(五)		组合机床及自动线	
1	84572000	机械滑台(含NC)	工作台宽≤900mm
2	84572000	液压滑台	工作台宽≤900mm
3	84669300	动力箱	加工直径≤Φ50mm
4	84669300	铣削头	加工直径≤Φ630mm
5	84572000 84798990	组合机床及自动线(含NC)	孔加工精度: IH5 以下 位置精度 $\geq \pm 0.02\text{mm}$ 同轴度 $\geq \pm 0.015\text{mm}$ 平面度 $\geq 0.04/1000\text{mm}$
(六)		锻压产品	
1	84629910	开式固定台压力机	公称压力≤600 吨
2	84629910	开式可倾压力机	公称压力≤300 吨
3	84629910	开式底传动压力机	公称压力≤160 吨
4	84629910	闭式单点压力机	公称压力≤1600 吨
5	84629910	闭式双点压力机	公称压力≤2000 吨
6	84629190 84629910	开式双点压力机	公称压力≤400 吨
7	84629190 84629910	闭式四点压力机	公称压力≤2000 吨
8	84629910	双动拉伸压力机	公称压力≤1000 吨
9	84629910	双盘磨擦压力机	公称压力≤2500 吨

10	84629910	电动螺旋压力机	公称压力≤1600吨
11	84748090	压砖机(双盘磨擦)	公称压力≤1000吨
12	84629910	高速精密压力机	公称压力≤200吨
13	84629910	数控冲模回转头压力机	公称压力≤60吨
14	84629110 84629190	单柱液压机	公称压力≤100吨
15	84629110 84629190	双柱、四柱万能液压机	公称压力≤2000吨
16	84629190	双动薄板拉伸液压机	公称压力≤2000吨
17	84629190	校正压装液压机	公称压力≤315吨
18	84629910	粉末成形压力机	公称压力≤200吨
19	84629190	器具制品液压机	公称压力≤1600吨
20	84775900	塑料制品液压机	公称压力≤80吨
21	84629190	打包压块液压机	公称压力≤1600吨
22	84629190	单动薄板冲压液压机	公称压力≤2000吨
23	84629990	双击磨模自动冷墩机	板厚≤16mm
24	84633000	自动搓丝机	直径≤2.5mm
25	84629990	自动冷墩机	锤头重≤1000公斤
26	84639000	自动卷簧机	直径≤1800mm
27	84621090	空气锤	锤头重≤1000公斤
28	84639000	辘环机	直径≤1800mm

29	84623900	剪板机	板厚≤32mm
30	84624900	联合冲剪机	板厚≤30mm 冲孔力≤120吨
31	84623990	棒料剪断机	公称压力≤500吨
32	84622990	三辊四辊卷板机	板厚×宽≤70×3200mm
33	84622990	弯管机	弯管直径≤150mm
34	84622990	折边机	最大板厚：6.3mm 最大板宽：4000mm
35	84622990	板料的弯压力机	公称压力≤2000吨
36	84629910	旋压机	直径≤890mm
37	84629990	热压机	公称压力≤2000吨
38	84629190	金刚石液压机	公称压力≤7200吨
39	84622190	数控折弯机(含双轴联动折弯机)	公称压力≤160吨
40	84623110 84623120 84623190	数控剪板机	板厚×宽≤8×4000mm
41	84569910	数控切割机(等离子)	板厚≤25mm
42	84561000	数控激光加工机	加工范围≤Φ≤1500×2500mm
43	84629110 84629910	立式冷挤压机	公称压力≤1000吨

44	84629110 84629910	卧式冷挤压机	公称压力≤500吨
45	84622190	开卷机	板厚≤8mm
46	84623110	纵剪机	板厚≤12mm
(七)		铸造机械	
1	84743900	碾轮式混砂机	生产率≤80吨/时
2	84743900	间歇式碗形混砂机	生产率≤6吨/时
3	84743900	树脂砂连续式混砂机	生产率≤25吨/时
4	84748090	松砂机	生产率≤280立方米/时
5	84742000	破碎机	生产率≤70立方米/时
6	84741000	筛砂机	生产率≤140立方米/时
7	84748090	树脂砂再生成套设备	生产率≤25吨/时
8	84743900	搅拌冷却机	生产率≤100吨/时
9	84741000	永磁分离设备	生产率≤180立方米/时
10	84741000	电磁分离设备	生产率≤160立方米/时
11	84748090	震压造型机	生产率≤80箱/时
12	84748090	热芯盒取芯机	射芯力≤60千克
13	84748090	冷芯盒射芯机	射芯力≤40千克
14	84748090	多用射芯机	射芯力≤40千克
15	84748090	抛砂机	生产率≤25立方米/分

16	84748090	造型自动线	生产率≤200箱/时(单机)
17	84748090	振动落砂机	生产率≤120箱/时
18	84748090	抛丸清理机	生产率≤50吨/时
19	84543010	卧式冷室压铸机	合型力≤2500吨
20	84543090	热室压铸机	合型力≤160吨
21	84543090	离心铸造机	生产率≤30件/时
22	84543090	低压铸造机	坩埚容量≤500公斤
(八)		木工机械	
1	84659100	木工圆锯机	锯片直径≤600mm 可锯木材宽×厚 ≤3200×1100mm
2	84659100	木工带锯机	锯轮直径≤1250mm 可锯木材 宽×厚≤1100×1000mm
3	84659100	木工跑车带锯机	锯轮直径≤1500mm 可锯木材直径≤1500mm
4	84659200	单面木工压刨床	刨削宽度≤1300mm 工件厚度≤300mm
5	84659200	多面木工压刨床	刨削宽度≤630mm 工件厚度≤300mm
6	84659200	木工平刨床	刨削宽度≤630mm

7	84659200	木工模铣床	铣削厚度×宽度≤650×1300mm
8	84659200	木工铣床	铣削厚度×宽度≤600×2600mm
9	84659200	木工仿形铣床	铣削厚度×宽度≤120×1000mm
10	84649200	四面木工铣床	铣削高度≤200mm
11	84659500	木工单排钻孔机	最大钻孔直径≤50mm
12	84659500	木工多排钻孔机	最大钻孔直径≤20mm
13	84659500	木工榫槽机	榫槽尺寸长×宽≤200×22mm 榫头深度≤120mm
14	84659900	木工车床	中心高×中心距≤400×2000mm
15	84659900	木工磨光机	砂带宽度×砂带长度≤930×2100mm
16	84659900	木工多用机床	锯片直径≤400mm 锯料厚度≤200mm
17	84659900	木工封边机	封边高度≤60mm 封边带厚度≤75mm
(九)		量具量仪	
1	90318090	齿轮整体误差测量仪	模数≤10mm 外圆直径≤450mm 齿宽≤200mm
2	90178000	齿轮测量机	模数≤20mm 外圆直径≤1600mm

			齿宽≤350mm
3	90178000	万能齿轮测量机	模数≤20mm 外圆直径≤1250mm 齿宽≤350mm
4	90318090	锥齿轮测量仪	大端外径≤500mm 小端外径≤257mm
5	90318090	滚刀测量仪	滚刀模数≤20mm 直径≤80mm
6	90318090	三坐标测量机	X、Y、Z≤3000×3000×2000 单轴精度≥2+L/300?m 空间精度≥2.5+L/300?m 重复精度≥1.5?m
7	90318090	高精度三坐标测量机	X、Y、Z≤1800×1200×1000 单轴精度≥1+L/400?m 空间精度≥1.2+L/300?m 重复精度≥1?m
8	90318090	圆度仪	可测外圆直径≤450mm 可测高度≤700mm
9	90318090	圆柱度仪	可测外圆直径≤300mm 可测高度≤400mm
10	90318090	表面粗糙度仪	Ra≥0.02~10?m,三维

11	90318090	刀具预调仪	水平： $\leq 1000\text{mm}$ 垂直： $\leq 1100\text{mm}$
12	90173000	普通游标卡尺、千分尺、百分尺	所有规格
13	90173000	数显游标卡尺	$L \leq 500\text{mm}$ 分辨率 0.001mm
14	90173000	数显千分尺	$L \leq 100\text{mm}$ 分辨率 0.001mm
15	90318090	数显测高仪	量程 $\leq 1000\text{mm}$ 分辨率 0.001mm
(十)		机床附件	
1	84663000	万能分度头及数控分度头	中心高度 $\leq 250\text{mm}$ 工作台直径 $\leq 350\text{mm}$
2	84663000	回转工作台	$\leq \Phi 1250\text{mm}$
3	84662000	三爪卡盘	直径 $\leq 500\text{mm}$
4	84662000	四爪卡盘	直径 $\leq 1500\text{mm}$
5	84662000	高速通孔动力卡盘	直径 $\leq 350\text{mm}$
6	84661000	各类钻夹头、铣夹头、顶尖	所有规格
7	84669300	数控电动刀架	刀位 ≤ 12
8	84669300	普通刀架(四方刀架)	所有规格

编号	税则号列	设备名称	技术规范
九		普通仪器仪表	
(一)	84714999 90.26 90.32	自动化仪表及系统	使用环境温度低于 500℃, 压力低于 25Mpa 以下的各类温度、压力、物位、流量仪表、执行器、调节阀 512 点以下的 PLC 及中小型 DCS(2000 点以下) 等自动化仪表系统
(二)	90303110 90303190 90303910 90303920 90303990	电工仪器仪表	精度低于 0.2 级数字电测仪表及其它交流流仪表、电能表、开关板表等
(三)	90118000 90152000 90153000	光学仪器	各类生物显微镜、测量显微镜以及 2 秒以下经纬仪, 水准仪等大地测量仪器
(四)	90271000 90272000 90273000 90275000 90278000	分析仪器	气、液相色谱仪器, 红外、近红外、紫外原子吸收等光谱仪器。实验室及工业用 PH 计, 光学式气体分析仪器
(五)	90318000	试验机	各种金属、非金属机械、电子式拉力万能及液压万能, 冲击、蠕变、振动试验机
(六)	90160010 90160090	实验仪器	精度低于 0.01mg 的电子天平及各种机械天平
(七)	90158000	气象仪器	常规用地面测风、气压、温度、湿度、降

			水测量仪器, 三要素及以下的自动气象站
十		普通文化办公机械	
1	90071910 90071990 90021910	电影摄影机及镜头	35mm、26mm
2	90071990	电影摄影机	70mm8-穿孔
3	90101010	多功能电影光学印片机	35/70mm
4	90021910	电影放映机及透镜镜头	16mm、35mm、70mm
5	90064000 90065100 90065300 90065900	照相机	所有规格
6	90091110 90091190 90091210 90091290 90092110 90092190 90092210 90092290 90093010 90097090	复印机	所有规格
十一	87 章 84 章	汽车、摩托车及其零部件	所有汽车、摩托车整车(车目录所列 87 章 税号中可以免税的规格部分除外)、成套 散件及零部件
十二	84-90 章	二手机电设备	所有二手机电设备

编号	税则号列	设备名称	技术规格
十三		轻工机械	
1	84238210 84238910	电子汽车衡	准确度 $\leq 1/3000$ 最大称量 < 300 吨
2	84233010 84233020 84233030 84233090	电子台秤	准确度 $\leq 1/3000$ 最大称量 < 80 吨
3	84238110 84238290	电子计价秤	准确度 $\leq 1/3000$ ，具有与计算机联网、双向数据传输功能的除外
4	8423990	电子平台秤	准确度 $\leq 1/3000$ 最大称量 < 50 吨
5	84775900	PAC 人造革生产设备	各种规格
6	84471100 84471200	圆织机	四梭圆织机
7	84752919	六组单滴料制瓶机	EF 型六组单滴料制瓶机直径：4.25 英寸，5 英寸，5.5 英寸
8	84531000	制皮革用片皮机	工作宽度 ≤ 2100 mm
9	84531000	制皮革用震荡拉软机	工作宽度 ≤ 2400 mm
10	84198990	制浆用横管连续蒸发器	能力小于 100 吨/日
11	84391000	浆板机	幅宽小于 3200mm

			工作车速<100米/分
12	84392000 84393000	普通文化用纸造纸机(不含配套的复卷机、压光机)	幅宽小于3000mm 工作车速<350米/分
13	84383000	糖化设备	10万吨以下糖化锅(D5850,D6450), 过滤槽(D8800),澄清槽(D6000)
14	84411000	切纸机	所有规格
15	84729030	废纸粉碎机	所有规格
16	84211910 84211920 84798990 84135010 84135020 84135030 84135090 84136090 84137010 84137090	真空制盐部分设备 1)离心机 2)沸腾干燥床 3)循环泵	能力≤20吨/小时 能力≤15吨/小时,带冷床的振动式及;固定式干燥床 生产能力≤15万吨/年的真空盐厂用循环泵
17	84798990	合成脂肪醇成套技术设备 (个别单机除外)	C ₁₂ -C ₁₄ 洗涤剂醇 脂肪醇反应器 脂肪醇加氢反应器 反应器产品脱产器
18		脂肪醇聚氧乙希醚成套技	AE0 ₃ 、AE0 ₇ 、AE0 ₉ 、AE0 ₁₁ 乙氧基化反

	84798990 84135010 84135020 84135030 84135090 84136090 84137010 84137090 84798990	术装备	应器反应循环泵 排气吸收塔
19	84798990 84798990 84195000 84178090	烷基苯磺酸及盐、醇醚硫酸盐成套设备	磺化反应器≤1.6吨/小时 SO ₂ -SO ₃ 转化塔 空气冷却器 燃硫炉
20	84798990	三聚磷酸钠(STTP)成套设备	热法磷酸工艺技术
21	84242000	合成洗衣粉成套技术设备	≤7吨/小时的喷粉设备(含前后配粉)
22	84798990	普通不锈钢上酵罐	所有规格
23	84198990 84193990	3-4效蒸发器	所有规格
24	84798990	锌锰糊式电池生产设备	生产 R20、R14、R6、RO3 型的全套设备

25	84798990	含汞碱锰电池生产设备	一次或二次各型号碱锰电池设备
26	84798990	汞电池生产设备	所有用作汞电池一极的各种型号电池设备
27	84798990	可充镍镉电池生产设备	生产各种型号电池的设备
28	84211900	普通萃取、浓缩、分离、离心	一般设备
	84194010		
	84194020	离心机反应釜等设备	
	84194090		
	84198990		
	84741000		
	84798990		
	84212190		
84213990			
29	84138100	双缸泥浆泵	所有规格
30	84741000	振动筛	所有规格
31	84563010	电火花线切割机床	加工精度低于 0.01mm
	84563090		
32	84563010	电火花成型加工机床	加工精度低于 0.01mm
	84563090		
33	84595100	小型数控铣床	工作台承重 1 吨以下
	84596100		
34	84748090	液压压砖机	1000 吨以下 (不含 1000 吨)
十四		纺织机械	
1	84451110	棉纺清梳联合机	单机产量≤80 公斤/小时
	84451190		
		主要包括：高产梳棉机	
2	84451900	往复式抓棉机	单机产量≤1500 公斤/小时

3	84451900	开棉机	单机产量≤400 公斤/小时
4	84451900	混棉机	单机产量≤400 公斤/小时
5	84451900	清棉机	单机产量≤400 公斤/小时
6	84451900	清梳联棉箱	单机产量≤100 公斤/小时
7	84451110	棉纺并条机	所有规格
8	84451320	棉纺粗纱机	悬锭和托锭
9	84452010	棉纺环锭细纱机	所有规格
10	84454010	自动络筒机	卷绕速度≤1800 米/分
11	84459010	非玻璃纤维专用整经机	整经速度<1000 米/分 (短纤维) ; 整经速度<800 米/分 (长丝)
12	84459020	非玻璃纤维专用浆纱机	车速≤80 米/分
13	84463020	非玻璃纤维专用剑杆织机	引纬速度<900 米/分
14	84463030	片梭织机	引纬速度<1400 米/分
15	84463040	喷水织机	引纬速度<1800 米/分
16	84463050	非玻璃纤维专用喷气织机	引纬速度<1600 米/分
17	84481100	多臂装置	用于织机转速 800 转/分
18	84471100 84471200	圆纬针织专用机 (不包括电子提花)	筒径<34 英寸 机号<28 针/英寸
19	84451200	精梳机	生产速度≤350 锭次/分

编号	税则号列	设备名称	技术规格
十五		电子设备	
1	85175021	光端机及脉冲编码调制设备	140MHz以下
2	90302010	(模拟)示波器	100MHz及100MHz以下
3	84213990	空气净化设备	1000级以下
4	85252099	短波通信设备	设备、调频、单边带、自适应、跳频信号
5	85252099	超短波通信电台	VHF/UHF 对讲机
6	84716010	显示器	17英寸及17英寸以下
7	84716031	打印机	24针通用
8	85261010 85261090	雷达设备	脉冲多普勒天气雷达;二次雷达目标全自动录取器;测风雷达;港口雷达
9	85279010 85251090	无线寻呼系统(85251090仅指无线寻呼系统基地)	所有规格
10	85172100	传真机	所有规格
11	84701000 84702100 84702900	电子计算器	所有规格
12	84691100 84691200 84692000 84693000	打字机及文字处理器	所有规格

13	85281210 85281291 85281292 85281293 85281310 85281320 85281330 85281340 85282100 85282200 85283010 85283020	电视机	所有规格
14	85253091 85253099 85254020 85254090	摄影机	所有规格
15	85211011 85211019 95219090	录像机	所有规格
16	85211020 85219010 85219090	放像机	所有规格
17	85181000 85182100 85182200 85182900 85184000 85185000 8519 全税 号 85203210	音响设备	所有规格

	85203300 85271200 85271300 85271900 85272100 85272900 85273100 85273200 85273900		
18	84151000 84152000 84158110 84158120 84158210 84158220 84158300	空调器	所有规格
19	84181010 84181020 84181030 84182110 84182120 84182130 84182200 84182900 84183021 84183029 84184021 84184029 84185000	电冰箱、电冰柜	所有规格
20	84501100 84501200 84501900	洗衣机	所有规格

	84502000 84511000		
21	85173011 85173013 85173019 85173099	程控交换机	所有规格
22	85175029	数字同步系列光纤通信系 统及设备	所有规格
23	85252099	数字同步系列微波通信系 统及设备	所有规格
24	85173013 85173091 85175034 -5036 85252022 85252023 85252029 85252092 -2099	数字移动通信设备	所有规格
25	85175039	综合业务数字网络 (ISDN) 系统及设备	所有规格
26	85175039	有线用户接入网系统设备	所有规格
27	85252083	无线用户接入网系统设备	所有规格
28	85175039	异步转移模式宽带点机	所有规格
29	85175022	波分复用光传输系统及设	所有规格

		备	
30	85175039	7号信令网设备	所有规格
31	85175031	时钟同步网设备	所有规格
32	85175090	智能网新业务网系统及设 备	所有规格
33	85179039	IP业务网络接入服务器设 备	所有规格
34	85175039	路由器	所有规格
35	85175032	以太网交换机设备	所有规格
36	85175033	IP电话设备	所有规格
37	85171100 85171910 85171990	电话机	所有规格
38	84713000 84714140 84714940 84715040 84716010 84716031 84716032 84716033 84716039 84716050 84716060 84716070	微型计算机及外设	所有规格

39	84729010	自动柜员机	所有规格
十六		船舶设备	
(一)		船用柴油机及配套件	
1	84081000	低速柴油机	功率：2000-31500 千瓦 转速：50-250 转/分
2	84081000	中速柴油机	直列式，缸径/冲程：230/300、280/320、 180、230、220/280、165/210、165/232、 200/260；直列式+V型，缸径/冲程： 400/480、400/460、200/270、 280/290mm
3	84081000	高速柴油机	直列式+V型，缸径/冲程：128/140、 170/190mm
4	84099910	废气涡轮增压器	压比：2-4.5# 流量：0.55-20m ³ /s
(二)		辅机	
1	84262000	船用吊机	起吊重量 单吊：0.5-40 吨 双吊：25-80 吨 起升高度：35 米
2	84798910	各型船用起轮机	转轮扭矩：16-350T·M

3	84253900	船用起锚机	锚链直径: 20-111mm 卷筒负载: 50-686KN
4	84289000	船用绞车	负载: 50-400KN
5	84818019	船用蝶阀	中心型 Dg100-800mm 偏心型 Dg100-800mm 工作压力 16Kgf/mm ²
6	84251900	船用救生艇降放装置	配 5.5-10.2 米艇 绞车工作负荷 25-130 千牛
7	84859000	船用锚链	直径 16-152mm
8	84798990	船用生活污水处理装置	污水处理量 400-44000L/d 污污泥处理量 14-110L/h 固体垃圾处理量 200L/h
9	84178090	船用焚烧炉	日容量 100000-650000 千卡/小时
10	84021200	船用锅炉	蒸发量 0.6-45 吨/小时 12-30bar
11	84021200	废气锅炉	120-300m ² 0.7mPa
12	84261910 84261921 84261929	船用起货机	30-150KN
13	84851000	船用定距桨	螺旋桨直径≤8 米
14	84851000	主推进可调桨	螺旋桨直径 1530-10400mm

15	84851000	侧向推进器	螺旋桨直径 1000-3300mm
16	84851000	全回转推进器	螺旋桨直径 1150-3900mm
17	84051000	惰性气体发生装置	烟气 3465-22500Nm ³ /h 多功能 2000-25000Nm ³ /h
18	84798990	液压遥控阀及指示器系统	压力：3bar 输出扭矩：100-12500Nm
19	84248991	原油洗舱机	流量： 26.2-131.5Nm ³ /h, 50-140Nm ³ /h, 29-39Nm ³ /h, 47-111Nm ³ /h 射程： 10.5-24m,27-36m,11.5-14.5m,18-33m
20	84161000	船用锅炉燃烧器	转杯式、蒸汽雾化式 燃油粘度：0-2398 \pm 10 ⁶ m/s 雾化角度：75-146 度 雾化杯转速：4600-6000RPM 燃烧效率：98-99.3%
21	85371090	船用配电盘 主配电盘 应急配电盘 充放电盘	AC660V 以下，50 或 60Hz，允许电流 500-5000A，完成适合于正常航行中出现的 的振动和冲击条件下工作。并允许船舶的 极限状态为：

		<p>电工试验板</p> <p>岸电箱</p> <p>分配电盘</p> <p>组合启动器</p> <p>单体启动器</p>	<p>环境温度：45 摄氏度或 50 摄氏度</p> <p>相对湿度：95%(45 摄氏度时)</p> <p>船舶横倾：15 度</p> <p>船舶纵倾：10 度</p> <p>横摇：22.5 度</p> <p>该配电盘为全封式的多屏组合落地式结构，各屏之间为机械连接。防护等级为 IP-21 或 IP-22</p>
22	84798990	船用混油装置	<p>动态恒压混合方式</p> <p>混合量：0.45-20t/h</p> <p>混合比速率 10:90-90:10</p> <p>最高粘度$\leq 2.7 \times 10^{-4} \text{sec}(nW/100 \text{度 F})$</p> <p>瞬时流量复示精度$\leq \pm 5\%$</p>
23	85371010	船用主机遥控装置	所有规格
24	85318090 85438990	船用机舱报警/控制装置	所有规格
25	85016200 85016300 85016410	船用无刷三相同步发电机	<p>功率范围：75-1500KVA</p> <p>效率：50/60Hz</p>
26	90268000	油份浓度计	<p>测量范围：0-30ppm</p> <p>测量精度：5ppm</p>
27	85252023	船用对讲机	工作电压：5.0-16.0V

			接收灵敏度≤0.16dB 输出功率：高端 5W，低端 0.3-0.8W 调制灵敏度：7-15mv 最大频偏≤ 5%KHZ 调制失真<5%
编号	税则号列	设备名称	技术规格
十七		公安、消防设备	
1	85311090	智能化火灾报警系统	6800 系统 ,NA1000 智能化火灾报警控制系统 (型号均为国际) , 及各类普通火灾报警控制系统
2	85438990	自动消防灭火系统	自动火喷淋灭火系统、高低压二氧化碳灭火系统、高中低倍泡沫灭火系统
3	90308390	汽车驾驶员适应性检测	系统包括计算机应用系统、复杂反应检测仪、速度估计检测仪、立体视力检测仪、操纵技能检测仪、动态视力检测仪、暗适应检测仪
4	90308390	机动车安全检测设备	所有规格
5	85438990	模拟驾驶设备	所有规格
6	90221910	低剂量X射线安全检查设备	X射线发生器管电压≤420KV
十八		医疗设备	

1	90181100	心电图记录仪	所有规格
2	90181210	B型超声波诊断仪	所有规格
3	90181291 90181299	其他超声波扫描装置	所有规格
4	90181300	核磁共振成像装置	所有规格
5	90181930	病员监护仪	所有规格
6	90181990	其他电气诊断装置 (包括 PET、ECT)	所有规格
7	9018000	紫外线及红外线装置	所有规格
8	90184100	牙钻机	所有规格
9	90184910	装有牙科设备的牙科用椅	所有规格
10	90184990	牙科用其他仪器及器具	所有规格
11	90185000	眼科用其他仪器及器具	所有规格
12	90189010	听诊器	所有规格
13	90189020	血压测量仪器及设备	所有规格
14	90189030	内窥镜	所有规格
15	90189040	肾脏透析设备 (人工肾)	所有规格
16	90189050	透热疗法设备	所有规格
17	90189060	输血设备	所有规格
18	90189070	麻醉设备	所有规格

19	90191010	按摩器	所有规格
20	90191010	机械治疗器, 心理功能测验	所有规格
21	90192000	臭氧治疗器, 氧气治疗器, 医用高压氧仓等	所有规格
22	90211100	人造关节	所有规格
23	90221200	X 射线断层检查仪	所有规格
24	90221300	牙科用 X 射线设备	所有规格
25	90221400	其他医疗用 X 射线的设备	所有规格
26	90222100	医疗用 α 、 β 、 γ 射线设备	所有规格
27	90189090	医用加速器及钴 60 治疗机	14MeV 以下
28	90189090	后装机	所有规格
29	90189090	体外震波碎石治疗机	所有规格
30	94021090	牙科及类似用途的椅及其 零件	所有规格
31	87131000	非机动的残疾人用车	所有规格
32	87139000	其他的残疾人用车	所有规格
33	87142000	残疾人车辆用零件	所有规格
编号	税则号列	设备名称	技术规格
十九		制药机械、药用包装机械	

1	84192000 90182000	灭菌柜	所有规格
2	84192000 84222000 84223030	水针封装机	所有规格
3	84223030	硬胶囊充填机	所有规格
4	84798200	栓剂机械	所有规格
5	84198990	软胶囊制造机	所有规格
6	84752919 84752990	易折安瓿制造机	所有规格
7	84198990	空心胶囊生产线	所有规格
8	84798200	药品抛光机	所有规格
9	84621010	药用铝制易开盖生产线	所有规格
10	84223010	口服液灌装生产线	所有规格
11	84223090	西林瓶贴签机	所有规格
12	84678900	玻璃药瓶应力检测用数显 扭力扳手	所有规格
13	90314900	医用胶塞药瓶等玻璃制品 缺陷检查用光学投影数显 测量仪	所有规格
14	90318090	药用玻璃瓶用数显底厚仪	所有规格
15	90318090	壁厚仪	所有规格

16	90318090	各类药瓶盖、塞用撕拉力、折断力、穿刺力仪	所有规格
17	90318090	药用瓶耐内压力检测用线性增压内压力试验机	所有规格
二十		建筑设备	
1	84281010	电梯	提升速度 3m/s 以下
2	84284000	自动扶梯	垂直提升高度 6 米及以下
3	84292090	平地机	功率 180 马力及以下
4	84284000	自动人行道	输送长度≤50 米
二十一		冶金设备	
(一)		炼铁设备	
1	84178010	焦炉设备	顶装焦炉炭化室高度 6 米以下
2	84178090	烧结机	450 平方米以下
3	84178090	高炉成套设备	4000 立方米以下
(二)		炼钢设备	
1	84541000	转炉	300 吨及以下
2	85141090 85142000	电炉	50 吨及以下
(三)		连铸设备	
1	84543021 84543022	普通钢方坯、圆坯连铸机	所有规格

	84543029 84543090	合金钢方坯连铸机；板坯连铸机	
(四)		轧钢设备	
1	84552190	初轧开坯机	所有规格
2	84552120	普通型钢轧机	所有规格
3	84552190	普通中小型棒材轧机(含半连轧、连轧机组)	所有规格
4	84552130	线材轧机	线速度 100 米/秒及以下
5	84552210 84552110	冷、热连轧板带轧机	辊长 2050mm 以下热连轧机；辊长 1700mm 以下冷连轧机
6	84552110	中板轧机	轧辊辊身长度 4 米以下
7	84551010	无缝管轧机	直径<250mm
8	85153110	螺旋焊管机组	所有规格
9	85153190	高频直缝焊管机组	Φ12" (340mm) 以下
(五)		金属制品设备	
1	84798190	拉丝拉绳设备	所有规格
(六)		其它设备	
1	84798990 84051000	煤气炉中的各种常压的水冷、空冷煤气炉，单段与两段炉，固定床加压气化炉	所有规格

编号	税则号列	设备名称	技术规格
		(叠奇式)	
2	84196010	制氧机	1000 立米/小时以下
二十二		建材设备	
1	84171000 84752990	普通浮法玻璃生产设备	是产量≤450 吨/日
2	84171000 84752990	坩锅拉丝法玻璃纤维生产 设备	所有规格
3	84748090	普通实心粘土砖生产设备	所有规格
4	84418090	普通纸胎油毡生产设备	所有规格
5	84178090	有铬公曹耐火材料生产设 备和技术	所有规格
6	84641010 84641020 84641090 84642090 84649090	建筑陶瓷生产线	生产能力<100 万平方米/年
7	84178030 84223021 84223029 84145930	水泥生产设备	生产能力≤2000 吨/日
二十三		化工设备	
1	84198990	氨合成塔及其配套高压及 以下压力容器	合成塔 Φ≤1600mm

2	84198990	尿素合成塔 (CO ₂ 汽提法)	内径×壁厚×总长 $\Phi \leq 2800 \times 122 \times 36118$, 材质为 X2CrNiMo/K-TEN62M
3	84198990	尿素合成塔 (氨气提法)	内径×壁厚×总长 $\Phi \leq 2200 \times 109 \times 46880$, 材质为 X2CrNiMo6880/K-TEN62M
4	84248999	高压洗涤器	$\Phi \leq 2830$, 材质为 X2CrNiMo25-22-2/16MnR
5	84195000 84798990	高压冷凝器	$\Phi \leq 2170$, 材质为 X2CrNiMo18-12Mod/16MnR
6	84198990	二氧化碳汽提塔 (CO ₂ 汽提法工艺)	$\Phi \leq 2350 \times 28 \times 11815$, 材质为 X2CrNiMo25-22-2/16MnR
7	84798990	氨合成塔外筒	所有规格
8	84798990	磷酸生产线	6 万吨/年及以下
9	84212990 84213990	盘式过滤器	过滤面积 ≤ 80 平方米
10	4212990	转台式过滤器	过滤面积 ≤ 60 平方米
11	84195000	块孔石墨换热器	所有规格
12	84178090	轻质纯碱煅烧炉	$\Phi \leq 3600\text{mm}$
13	84178090	重质纯碱煅烧炉	$\Phi \leq 3200\text{mm}$
14	84198990	碳化塔	直径 $< 3200\text{mm}$
15	84212990	真空转鼓离心机	过滤面积 ≤ 20 平方米

16	84223030 84223090	纯碱包装机	所有规格
17	85433000	离子膜电解槽	强制循环复极式
18	84198990	PVC 及烯烃聚合釜	容积≤80 平方米
19	84193990	磷铵造粒机	24 万吨/年及以下
20	87163190	液化气体汽车罐车	≤28 吨
21	86061000	液化气体铁路罐车	≤130 吨
22	84223030 84223090	颗粒体物料包装机	≤15Kg/袋、≤300 袋/单秤
23	84778000	300 升以下密闭式炼胶机	容积为 270、190、160、90、80、75 升
24	84778000	胶片冷却装置	300 升以下密炼机用
25	84775900	机械式轮定型硫化机	横腔直径<105 英寸
26	84778000	直径为 660mm 以下双辊 开放式炼胶机、压片机	660、550、450、360、250、230、160、 150
27	84775900	2200×10000mm 以下平板 硫化机	热板规格在 2200×10000mm 以下
28	84772090	直径为 150mm 以下螺杆 挤出机	直径为 150、120、90 冷喂料挤出机
29	84775900	43" 液压硫化机	43"
30	84775900	斜胶轮胎成型机	轮毂直径在 24.5" 以下
31	84193990	回转干燥器	24 万吨/年及以下磷铵装置用

32	84195000	阳极保护冷却器	20万吨硫酸生产线
33		常压及中低压化工容器	所有规格
34	90248000	耐久性能试验机	载重胎最高时速为 15km, 轿车胎时速为 240km
35	84778000	橡胶压延机	辊长在 1730mm 以下的四辊、三辊、二辊压延机
编号	税则号列	设备名称	技术规格
二十四		非公路用车	
1	87041090	非公路矿用自卸车	总重量 125 吨以下
2	87041090	非公路矿用洒水车	容量 80 立方米以下
3	87041090	非公路矿用运煤车	斗容 82 立方米以下
4	87041090	非公路铰接式自卸车	总重量 36 吨以下
5	87059090	混凝土运输车	斗容 12 立方米以下
二十五		环保监测设备	
1	90273000	通用小型环境监测仪器	低档可见-紫外分光光度计、PH 计、电导仪等
2	90160090	低精度机械式天平	各种规格
3	90272000	填充式气相色谱仪	各种规格
4	90273000	低档火焰原子吸收分光光度计	所有规格

二十六		石油天然气设备	
1	85015100 85015200 85015300	井下马达 (螺杆钻具)	耐温 120°, 外径小于或等于 9 5/8 英寸的井 下马达
2	90158000	地震检波器	SN 系列超级地震检波器、SJ 系列检波器、 JF-SD10 超级地震检波器
3	87059080	测井绞车	7000m 及以下
		抽油机	
		抽油泵	
		钻头	
3	87059080	测井绞车	7000m 及以下
4	84798990	抽油机	各种型号规格的抽油机
5	84131100 84131900 84132000	抽油泵	各种型号规格的抽油泵
6		钻头	所有规格
7		抽油杆	所有规格
二十七		城市轨道交通设备	
1	86011011 86011019 86031000 86050010	城市轨道交通车辆	直流传动系统

86050090		
二十八《中华人民共和国海关 进出口税则》中第1 章至第83 章、第91章 至第97章所 有税号（不 含符合《当 前国家重点 鼓励发展的 产业、产品 和技术目录》按合同 随项目进口 的技术及合 理数量的配 件、备件）	其它	

说明：

1.本目录不含符合《当前国家重点鼓励发展得产业、产品和技术目录》的投资项目按合同随项目进口的技术及配件、备件。

2.对“生产线”及“成套设备”内含本目录所列设备，如符合“功能机组”规定的，则按税则第 16 类类注四和第 90 章章注三的规定归类，否则，应分别归类。

3.凡本目录中未注明“全税号”的，即仅指该类中的列名商品。

4.本目录所列商品的税则号列，如个别商品发生归类问题，由国务院关税税则委员会办公室商海关总署调整。

ATTACHMENT 105

Guideline catalog for foreign investment industries

(Amendment in 2004)

Catalogs for industries which encourages foreign investments

I. Agriculture, forestry, farming and fishing industries

1. Rebuild of farmlands with medium or low production;
2. No-public harm planting technologies of Vegetables (including eatable fungus, water melon and other melons), fruits and serial development and production of the products;
3. Development and production of sugar, fruit trees, flowers, pastures and other crops which have high quality and high production rate with new technologies and new species (except transformed gene products);
4. Construction and operation of flower production and nursery bases;
5. Development and production of comprehensive utilization of straws and stalks of crops or turn them into organic fertilizer and go back to fields;
6. Planting and breeding of Chinese medical herbs (restricted to joint ventures and joint cooperation);
7. Build up or good species cultivation of wood-forestry (bamboo);
8. Planting of natural rubber, sisal and coffee;
9. Breeding of good breeder animals, birds and fishes (except valuable and rare species only available in China);
10. Breeding of famous, special and good fishes and net-box breeding in deep water area;
11. Construction and operation of trees/grass planting so to prevent lands become into deserts and the flushing away of soil and other protection projects of environment;

II. Fossick industries

- *1. Risky exploration and development of crude oil and natural gas;
- *2. Development of low filtration oil/gas fields;
- *3. Technology development and application for improving the recovery and collection rate of crude oil;
- *4. New technology development and application for oil exploration, oil measurements, drilling and works in the well;
5. Exploration and development of coal and its supplementary resources;
6. Exploration and development of coal layer gas;
7. Mill run for low-class metal mines (restricted to joint ventures, joint cooperation and independently owned foreign enterprises are only allowed in western regions of China);
8. Exploitation, mill run and exploitation of iron and manganese mines;
9. Exploration and exploitation of copper, lead and zinc mines (restricted to joint

ventures, joint cooperation and independently owned foreign enterprises are only allowed in western regions of China);

10. Exploration and exploitation of aluminium mines (restricted to joint ventures, joint cooperation and independently owned foreign enterprises are only allowed in western regions of China);
11. Exploitation of sulphur, phosphor, kalium and other chemical mines;

III. Manufacturing industry

(I) Food processing

1. Storage and processing of grains, vegetables, fruits birds and animal products;
2. Processing of fishing products, purification of shell products and the development of function food of alga;
3. Development and production of drinks of vegetables and fruits, protein drinks, tea or coffee drinks;
4. Development and production of special foods for infants or aged people or other function foods;
5. Production of dairy products;
6. Development and production of biological or protein feedingstuff;

(II) Tobacco processing industry

1. Processing of acetic acid and make tobacco leaves slices in bundles;
2. Production tobacco paper and make tobacco leaves into thin slices;

(III) Textile industry

1. Special textile production for engineering projects;
2. Textile and dyeing and processing of high-class cloth;

(IV) Leather and fur manufacturing industries

1. New processing technologies for pork, cattle and sheep skin;
2. New processing technologies for post-treatment and decoration of leather;

(V) Wood, bamboo, vine, palm fiber and straw processing/manufacturing industries

1. Development and production and comprehensive utilization of "small or low-class wood material in forestry regions and bamboo;

(VI) Paper making and paper products manufacturing industries

1. Construction for paper and pulp making mills in accordance with Forestry-paper integration mode which can produce chemical pulp for 300,000 tons per year or 100,000 tons of chemical mechanical pulp (restricted to joint ventures and joint cooperation).
2. Production of high ranking paper and paper boards (restricted to joint ventures and joint cooperation)

(VII) Oil processing and coking plants

1. Deeper processing needle-type coke and coal tar;

2. Pitch production for key and major roads;

(VIII) Chemical raw materials and chemical product manufacturing industries

1. Production of alkene with heavy oil catalyst;
2. Production of ethylene with a production rate more than 600 000 tons per year (Chinese side has to be majority shareholder);
3. Comprehensive utilization of C5-C9 of byproducts of ethylene;
4. Production of giant PVC (ethylene method);
5. Production of series of chemical products of organic chlorine (except high rate of remaining chlorine products);
6. Production of basically organic chemical raw material and its ramification: benzene, toluene, dimethylbenzene, glycol.
7. Supplementary raw materials for compound materials: production of bi-acid A, 4,4 methane, prussic acid, toluene prussic acid;
8. Compound fiber raw material: production of A-type benzene, propylene, acid amic, nylon 66 salt;
9. Compound rubber: production of liquid benzene rubber, rubber, neoprene rubber, polyurethane rubber, acrylic acid rubber, chlorprene rubber;
10. Production of plastic for projects or metal plastic;
11. Fine chemical: new technologies/products of catalyst, auxiliary and oil additives, processing technology for dying materials; high-tech chemical products for electronics and papers; additives to food or feedingstuffs; leather chemicals or additives for oil fields; surface active material, water treatment material, glue, abiofiber, abio-powder filling stuff;
12. Production of textile and reeling additives, oil and dying material;
13. Production of additives to exhausted gas of automobiles, catalyst and other additives;
14. Production of natural fragrant material, compound fragrant material and other spices;
15. Production of high performance coating materials;
16. Production of titanium white;
17. Production of substitutes for fluorine chlorine hydrocarbon;
18. Production of giant coal chemical products;
19. Development and production of new technologies and new products for forestry chemical products;
20. Production of caustic soda with ion membrane;
21. Production of bio-fertilizer, high concentration of fertilizers (kalium and phosphor fertilizers) and other compound fertilizers;
22. Development and production of high efficient, low poison rate and low remaining rate chemical pesticide;
23. Development and production of bio-pesticide;
24. Development and production of environment friendly abio and bio and organic

membrane;

25. Treatment and comprehensive utilization of wasted gas, liquid and wasted ashes ;

(IX) Medicine manufacturing industries

1. Production of chemical raw medicine chemical materials which are patented or protected by Chinese government;
2. Vitamin types: production of nicotinic acid;
3. Amino acid: production of tryptophan and histidine etc;
4. Production of pain-killers with new technologies and equipment;
5. Production of medicines against cancer and new types of heart diseases;
6. Production of anti-pregnancy pills or tools which are new types, high efficient and economic;
7. Production of new kinds of medicine with bio engineering technologies;
8. Vaccine production of gene projects (anti-AIDs vaccine, D-type hepatitis and anti-pregnancy vaccines etc);
9. Development and production of ocean medicines;
10. Production of the diagnose and testing material against AIDs and radioactive diseases;
11. Medicine preparation: production of new ways or new products for medicine preparation;
12. Development and application of assisting materials for new kinds of medicine;
13. Production of Chinese herbs, extraction material from herbs, processing and production of nostrums (except traditional ways of making some kinds of medicine)
14. Production of bio-medical materials and products;
15. Production of animal use anti-biotic medicines (including anti-biotic and chemical compounds);
16. Development and production for animal use anti-biotic, insects killers and other new kinds of products;

(X) Chemical fiber manufacturing

1. Manufacturing of high and new technology chemical fiber such as differentiation chemical fiber and aromatic polyamide fiber, functional and environment protection urethane elastic fiber (year output of more than 5,000 tons), carbon fiber, and HSHM-PE etc.
2. Manufacturing of environment protection chemical fiber such as mucilage non-toxic spinning etc.
3. Manufacturing of non-fiber polyester with daily output of 500 ton and plus, fiber and non-fiber new type polyester (Polytrimethylene Terephthalate, PEN, PBT etc)

(XI) Plastic industry

1. Manufacturing of poly-acid imide fresh-keeping film
2. Development and production of agricultural film new technique and new products (photolyzable film, multifunction film and raw material etc.)
3. Removing and reuse of waste and old plastic

(XII) Nonmetallic mineral products industry

1. Manufacturing of high quality float glass with daily melting of 500 plus ton (limited to Midwest area)
2. Manufacturing of new dry process cement with daily production of 2000 ton plus clinker (limited to Midwest area)
3. Manufacturing of glass fiber (cellar wiredrawing processing production line) and glassteel products with annual output of ten thousand ton plus and
4. Manufacturing of high grade sanitary porcelain with annual output of over 500 thousand pieces
5. Standardized refinement of ceramic raw material, and manufacturing of high grade finishing material for ceramics
6. Manufacturing of high grade refractory material for glass, ceramics, glass fiber kiln
7. Manufacturing of inorganic nonmetal material and product (artificial lens, high performance composite, special glass, special ceramics, special sealant, special gelatin material)
8. New building material production (lightweight powerful multifunction walling material, high-end environment protection decoration material, high quality waterproof sealing material, high efficiency insulation)
9. Deep processing for non-metallic mineral (ultrafine grinding, high pure, refinement, modification)

(XIII) Ferrous metal smelting and calendering industry

1. Manufacturing of direct reduced iron and melting reduced iron

(XIV) Nonferrous metal smelting and calendering industry

1. Low-grade, hard-selection metallurgy mine smelting (confined to joint investment, cooperation, foreign sole proprietorship is allowed in Western area)
2. Manufacturing of hard alloy, stannic compound, antimony compound
3. Manufacturing of nonferrous metal composite, new alloy material
4. Application of rare earth

(XV) Metalwork industry

1. Die design, manufacture of nonmetal products
2. Design, manufacture of automobile, motorcycle die (containing stamping die, injection mold etc.), jig (welding/ loading jig, inspection jig etc.)
3. Development, manufacturing of high-end building hardware, water-heating material

and hardware

(XVI) Conventional machinery manufacturing

1. Manufacture of triaxial gearing numerical control machine, numerical control system and servo unit
2. Manufacture of high performance welding robot and high efficiency welding/loading production equipment
3. Manufacturing of high-temperature insulating materials (insulation grade F, H) and molded insulating parts
4. Manufacturing of proportion, servo hydraulics, low-power pneumatic control valve, padding static seal
5. Manufacturing of precise die, precision cavity die, mould standard parts
6. Manufacture of precision bearing and various kinds of bearings for mainframe
7. Manufacture of casting, forging rough pieces for automobile, motorcycle

(XVII) Special equipment manufacturing

1. Development and manufacture of new technology, new facilities for storage, fresh-keeping, grading, packaging, drying, transportation and processing of foodstuff, cotton, oil materials, vegetable, fruit, flower, pasture, meat ware and aquatic products.
2. Manufacturing of agricultural equipment
3. Manufacture of new technical equipment for agriculture and forest industry
4. Design and manufacture of agricultural engines such as tractor, combined harvester etc.
5. Manufacture of equipment for straw manuring and comprehensive utilization of crop
6. Manufacture of equipment for comprehensive utilization of agricultural waste and large-scale cultivation waste of livestock, fowl
7. Manufacture of new technical equipment for water-saving irrigation
8. Manufacture of swamp earthwork and sweeping machine
9. Environmental engineering, equipment manufacture of aquatic ecosystem
10. Scheduling system equipment manufacture of long distance water transferring project
11. Special flood fighting machinery and equipment manufacture
12. Manufacture of key equipment in food service industry such as high speed, sterile filling equipment, labeler etc.
13. Production technology for amino acid, zymine and food additives etc. And key equipment manufacture
14. 14.10 manufacturing of 10 t/h and plus feedstuff processing complete unit, critical component
15. Manufacture of multicolour offset press for rolled paper and split single paper
16. Manufacture of new technical equipment for after-finishing of leather
17. Manufacture of special industrial sewing machine with high technical content
18. Manufacture of complete units for new textile machinery, new paper manufacturing machinery (paper pulp)
19. Design and manufacture of highway, harbor new machinery
20. Highway bridge maintenance, automatic detectors manufacture
21. Manufacture of equipment for operating, monitoring, ventilation, disaster prevention and rescue system of highway tunnel
22. Design and manufacture of railroad large size construction and maintenance equipment
23. Manufacture of new technical garden machinery and tool
24. Manufacture of equipment specialized for urban environment and sanitation
25. Manufacture of machinery for road surface milling, leveling and overhaul
26. Manufacture of tunneling machine, urban underground excavator
27. Manufacture of 80 thousand ton/day and plus urban sewage treating plant, industrial

- wastewater film treating plant, up-flow anaerobic fluidized bed plant and other biological treatment waste water equipment, waste plastics recycling treating plant, industrial boiler desulfuration denitration plant, large-scale high-temperature, acidproof bag filter, refuse burning treating plant.
28. Turbine compressor in ethylene complete units with annual output of 300 thousand ton and plus synthetic ammonia, 480 thousand ton and plus urea, 450 thousand ton and plus ethylene, manufacture of mixing granulator
 29. Desulfuration technology and equipment manufacture of thermal power plant
 30. Sheet conticaster manufacture
 31. Sheet glass deep processing technology and equipment manufacture
 32. Down hole railless exploration, loading and transport equipment, 100 ton and plus mechanical driving quarry tipper, movable crusher, 3000 cubic meter / hour and plus bucket wheel excavator, 5 cubic meter and plus mine loader, full section tunnelling machine
 33. Design and manufacture of new instrument and equipment for oil exploration and development
 34. Electromechanical well cleaning equipment manufacture and pharmaceuticals production
 35. Electronic endoscope manufacture
 36. Manufacture of medical X-line unit with high frequency technology, direct digital image processing technology, small radiation 80 Kilowatt and plus
 37. Manufacture of high field intensity superconductivity magnetic resonance imaging device (MRI)
 38. Manufacture of single plasma machine
 39. Manufacture of equipment for full automatic enzyme system (containing partial functions such as sample loading, enzyme scale, washing plate, hatch, and data post-treatment etc.)
 40. Drug product quality control new technology, new equipment manufacture
 41. Chinese traditional medicine active substance analyzing new technology, extraction new process, new equipment development and manufacture
 42. New drug packing materials, vessel and advanced pharmaceutical equipment manufacture

(XVIII) Transport and communication facilities manufacturing

- * 1. Entire automobile, motorcycle manufacture
- 2. automobile, motorcycle engine manufacture

- 3. Manufacture of key spare parts of automobile: Brake assembly, axle assembly, automatic transmission, diesel machine fuel pump, engine air-in super charger, engine outboard emission control device, electrical power steering, sticky axle jointer, air absorber, air suspension, hydraulic lifter, assembled instrument.

- 4. Manufacture of Electronic device for automobile (include engine control system, batholith control system, electronic control system for car-body)
- 5. Manufacture of special car such as dune buggy for petroleum industry
- 6. Technical equipment for railway transport: Design and manufacture of locomotive vehicle and main parts, design and manufacture of line, bridge equipment, high speed railway technology and equipment manufacture, manufacture of communication signals and transportation safety monitoring unit, electric railway equipment manufacture
- 7. Transport and communication facilities for urban rapid trackway: Design and manufacture of car group and main components for underground and urban light rail
- 8. Design and manufacture of civil aircraft (share-held by Chinese party)
- 9. Manufacture of civil aircraft spare parts
- 10. Design and manufacture of civil helicopter (share-held by Chinese party)
- 11. Design and manufacture of aeroengine (share-held by Chinese party)
- 12. Design and manufacture of civil aviation on-board equipment (share-held by Chinese party)
- 13. Manufacture of lightweight gas turbine
- 14. design and manufacture of crankshaft for ship low-speed diesel
- 15. Repair, design and manufacture of special vessel, high performance ship (relatively share-held by Chinese party)
- 16. Design and manufacture of ship middle high-speed diesel, auxiliary engine, wireless communications, navigation equipment and fittings (relatively share-held by Chinese party)
- 17. Manufacture of glass fiber fishing ship, yacht

(XIX) Electrical machinery and material manufacturing

- 1. Thermal power equipment: 600 thousand Kilowatt and plus supercritical unit, large size gas turbine, 100 thousand Kilowatt and plus fuel gas--steam combined cycle generation equipment, coal gasification combined cycle technology and equipment (IGCC), supercharge circulation vulcanization bed (PFBC), 600 thousand Kilowatt and plus large size air cooling unit, 600 thousand Kilowatt and plus large size

Cycling Fluidized Bed (confined to joint investment, cooperation)

2. Hydroelectricity equipment: 150 thousand Kilowatt and plus large-scale pumping accumulation unit, 150 thousand Kilowatt and plus large size throughflow unit (confined to joint investment, cooperation)
3. Nuclear power unit: Manufacture of 600 thousand Kilowatt and plus unit (confined to joint investment, cooperation)
4. Power transmission and transformation equipment: Manufacture of 500 Kilovolt and plus supervoltage direct current power transmission and transform equipment (confined to joint investment, cooperation)

(XX) Electronic and communication equipment manufacturing

1. Manufacture of digital television, digital camera recorder, digit record player, and digit playback equipment
2. Production of new flat-panel display, medium and high resolution chromoscope / display tube and glass envelope
3. Manufacture of key parts of color engine, lamp-house, projection screen, High-Definition kinescope and LCOS module for large screen projection.
4. Manufacture of digit audio, video coding decoding equipment, digital broadcasting TV studio equipment, digit wired television system equipment, digit audio broadcast transmission equipment
5. Integrated circuit design and the production of large scale integrated circuit with line-width 0.35 micron and below
6. Manufacture of large medium size electronic computer, portable microcomputer, high-end server
7. Development and manufacture of high capacity optical disk drive and parts
8. Manufacture of computer-aided design (3d CAD) , auxiliary test (CAT) , auxiliary manufacture (CAM) , ancillary engineering (CAE) system and other computer application system
9. Development, production of software products
10. Development, production of semiconductor, parts and special materials
11. Manufacture of electronic specialized equipment, testing instrument and mould
12. Production of new electronic components (plate element, sensitive element and sensor, frequency control and selection element, hybrid integrated circuit, electric power electronic device, optoelectronic device, new electromechanical elements)
13. Production of high tech green battery such as manganese cell free of mercury/ alkali, power nickelhydrogen battery, lithium ion cell, high volume full seal lead-acid accumulator, fuel cell, and column zinc-air cell etc.
14. Development and production of key parts for high-density digit optical disk drive
15. Duplication of Read-only CD and recordable optical disk production
16. Commercial satellite design and manufacture (share-held by Chinese party)

17. Commercial satellite useful load manufacture (share-held by Chinese party)
18. Commercial satellite spare parts manufacture
19. Civil carrier rocket design and manufacture (share-held by Chinese party)
20. Satellite communication system equipment manufacture
21. Manufacture of satellite navigation/locating/receiving equipment and critical components (confined to joint investment, cooperation)
22. Optical fiber preformrod manufacture
23. Manufacture of 622-mega bit/ sec. And plus digital microwave synchronizing series transmission equipment
24. Manufacture of 10 kilomega bit/ sec. plus phototiming series transmission equipment
25. Manufacture of equipment for the communication system of broadband access network
26. Manufacture of optical cross-connection equipment (OXC)
27. Manufacture of asynchronous transfer mode (ATM) and IP data communication system
28. Manufacture of mobile telephone, base station, exchange equipment and digit colony system device for mobile communication system (containing GSM, CDMA, DCS1800, , DECT, and IMT2000 etc.)
29. Development, manufacture of high-end router, kilomega-bit plus network switchboard
30. Air traffic control system equipment manufacture (confined to joint investment, cooperation)

(XXI) Instrumentation and culture/ office machinery manufacturing

1. Exploration and production of digital camera and key parts
2. Development and manufacture of precision online measuring instrument
3. Manufacture of new technology equipment for safety production and environment protection detection
4. Manufacture of new technology equipment for water quality and fume online monitoring
5. Manufacture of instrument and equipment for hydrological data collection, processing, transmission and flood control prewarning
6. Production of new instrument elements and materials (mainly refer to new instrument switch, instrument functional materials such as intelligent instrument sensor, instrument connector, flexibility circuit board, photoelectric switch, and proximity switch etc.)
7. Manufacture of new printing equipment (laser, ink jet printer)
8. Maintenance and after service of precision instrument, equipment

(XXII) Other manufacturing

1. Development and utilization of clean coal technology products (coal gasification, liquefaction, and coal water slurry, industry coal)

2. Coal washing and comprehensive utilization of pulverized fuel ash (including desulfuration gypsum), coal gangue etc.

IV. Production and supply of electric power, coal gas and water

1. Construction, management of thermal power station with unit capacity of 300 thousand Kilowatt and plus
2. Construction, management of power station with coal clean combustion technology
3. Construction, management of cogeneration power station
4. Construction, management of natural gas generating plant
5. Construction, management of hydroelectric plant mainly for power generation
6. Construction, management of nuclear power station (share-held by Chinese party)
7. Construction, management of new energy power station (including solar energy, wind energy, magnetic energy, geothermal energy, tidal energy and biomass energy etc.)
8. Construction, management of urban water supply plant

V. Water conservancy management

1. Construction, management of comprehensive hydro junction (relatively share-held by Chinese party)

VI. Air transportation, storage, post and telecommunication industry

1. Construction, management of main railway line network (share-held by Chinese party)
2. Construction, management of branch line railroad, local railway and bridge, tunnel, ferry facilities (confined to joint investment, cooperation)
3. Construction, management of highway, independent bridge and tunnel
4. Construction, management of harbor public wharf facilities
5. Construction, management of civilian airport (relatively share-held by Chinese party)
6. Air carrier (share-held by Chinese party)
7. Universal airline company for agriculture, forestry and fishery (confined to joint investment, cooperation)
- * 8. Regular, irregular international marine transportation service
- * 9. Transcontainer transmodality service
- * 10. Highway freightage corporation
 11. Construction, management of fuel transfer (gasses) pipeline, oil (gasses) warehouse and petroleum wharf
 12. Construction, management of coal pipeline transport facilities
 13. Construction, management of storage facilities concerning transport operation

VII. Wholesale and retail trading industry

- * 1. Wholesale, retail, material circulation and delivery of general merchandise

VIII. Realty industry

1. Development/ construction of normal residence

IX. Social service industry

(I) Public facility service

1. Construction, management of urban enclosed road
2. Construction, management of urban underground and light rail (relatively share-held by Chinese party)
3. Construction, management of sewage, refuse treatment plant, hazardous waste disposal plant (incineration plant, and landfill) and environmental pollution treatment facilities

(II) Information, advisory service

1. International economy, science and technology, environment protection information consultation service

***2. Accounting, auditing**

X. Sanitation, sport and social welfare

1. The elderly, the disabled service

XI. Education, culture, art and broadcasting/ film/ television industry

1. Higher education institution (confined to joint investment, cooperation)

XII. Scientific research and comprehensive technical service

1. Bioengineering and biomedical engineering technology
2. Isotope, radiation and laser technology
3. Ocean exploitation and ocean energy development technique
4. Seawater desalination and use technology
5. Ocean monitoring technology
6. Energy conservation development technique
7. Resources regeneration and comprehensive utilization technology
8. Environmental pollution administer and monitor technology
9. Anti-desertification and desert control technology
10. Commercial satellite application technology
11. R&D center
12. High and new technology, new product development and enterprise hatch center

XIII. Foreign investment projects for all direct exporting of products

Catalogue of Restricted Foreign Investment Industries

I. Agriculture, forestry, farming and fishing industries

1. Development and production of seeds of foodgrains(included potato), cotton and oil crops(relatively share-held by Chinese party)
2. Processing of precious varieties of logs (confined to joint investment, cooperation)

II. Fossick industries

- 1 . Exploration and exploitation of wolfram, tin, antimony, molybdenum, barite, fluorit (confined to joint investment, cooperation)
2. Exploration and exploitation of precious metals (gold, silver, platinum families)

3 . Exploration and exploitation of precious non-metal ores such as diamond

4 . Exploration and exploitation of special type and rare coal (relatively share-held by Chinese party)

5 . Exploitation of garrelsite and baron, magnesium, iron ores

6 . Exploitation of schatzite

III. Manufacturing

(I) Food processing industry

- 1 . Production of millet wine and reputation spirits
- 2 . Production of carbonic acid beverage of foreign brand
- 3 . Manufacture of synthetic sweetener, such as glucide
4. Processing of fat

(II) Tobacco processing industry

- 1 . Production of cigarettes and filter tips

(III) Textile industry

1. Wool spinning, cotton spinning

2 . Filature

(IV) Press and duplication industry

1. Publication press (relatively share-held by Chinese party, except printing of package material)

(V) Oil processing and coking plants

1. Construction and operation of refinery

(VI) Chemical raw materials and chemical product manufacturing industries

1 . Production of Ion film caustic soda

2 . Production of Sensitive materials

3 . Production of Benzidine

4 . Production of chemical products which can be made to poison (epinine, methylenedioxyphenyl-2-propanone, phenylacetic acid, 1-phenyl-2-propanone, heliotropin, safrole, isosafrole, acetic anhydride)

5 . Production of titanium dioxide through sulphuric acid method

6 . Processing of baron, magnesium, iron ores

7 . Production of barium salt

(VII) Medicine manufacturing industries

- 1 . Production of chloramphenicol, PenicillinG, lincomycin, gentamycin, dibydrostreptomycin, amikacin, tetracycline hydrochloride, terramycin, medemycin, leucomycin, ciprofloxacin, norfloxacin and ofloxacin
- 2 . Production of analgin, paracetamol, vitamin B1, vitamin B2 and vitamin C, vitamin E
- 3 . Production of vaccines, bacterines, antitoxin, toxoid (BCG, poliomyelitis vaccine, diphtheria vaccine, pertussis vaccine, tetanus vaccine, measles vaccine, epidemic encephalitis B vaccine, epidemic cerebrospinal meningitis vaccine, etc.) under the state immunization plan
- 4 . Production of addictive narcotics and psychotropic substances of raw material medicine (relatively share-held by Chinese party)
- 5 . Production of blood products
- 6 . Production of non-self-destruction disposable syringe, infusion system, blood transfusion tube and blood bag

(VIII) Chemical fiber manufacturing

- 1 . Chemical fibre reeled silk woven by means of conventional chipper
- 2 . Production of viscose staple fibre with a single-line capacity of 20,000 ton/year below
- 3 . Production of daily output 400 tons and higher fiber and non-fiber polyester, production of urethane elastic fiber.

(IX)Rubber industry

1 . Retreading of cross-ply tyre and old tyre (not including meridian tyre) and production of low-performance industrial rubber attachments

(X)Nonferrous metal smelting and calendering industry

1 . Smelting and separation of rare-earth metals(confined to joint investment, cooperation)

(XI)Conventional machinery manufacturing

1 . Production of Containers

2 . Production of medium-size ordinary bearings

3 . Production of automobile crane of 50 tons below(confined to joint investment, cooperation)

(XII)Special equipment manufacturing

1 . Production of low- and medium-class B-mode supersonic displays

2 . Equipment manufacture for ordinary dacron filament and staple fibre

3 . Production of Caterpillar bulldozer of 320 h.p. below, wheeled loader of 3 cubic metres below(confined to joint investment, cooperation)

(XII)Electronic and communication equipment manufacturing

- 1 . Production of Satellite television receivers and key parts

IV.Production and supply of electric power, coal gas and water

- 1 . Construction and management of conventional coal-burning thermal power plant with generating unit capacity of 300,000 kilowatts below for electricity generation (small-scale electric network excluded)

V. Communications and transportation, storage, post and telecommunication industry

- 1 . Public road passenger transportation company
- *2 . Entry and exit automobile transportation Company
- *3 . Water transportation Company
- *4 . Railway goods transportation company
- 5 . Railway passenger transportation company (relatively share-held by Chinese party)
- 6 . General airline for photograph, prospect, industry (relatively share-held by Chinese party)
- *7 . Telecom company

VI. Wholesale and retail trading industry

*1 . Business company for commodity transaction, direct sales, mail order, internet sales, franchise, entrusted management, sales agent, business management; wholesale, retail and Logistics for food, cotton, oil, sugar, medicine, tobacco, automobile, raw oil, agriculture production materials.

*2 . Wholesale and retail of book, newspaper and magazine.

*3 . Retail sales of Audio and video products (except movies)

4 . Auction of commodity

*5 . Goods leasing company

*6 . Agency company(ship, freight, foreign shipment, advertisement ect.)

*7 . Wholesale of produced oil and construction and operation of gas station.

8 . Foreign trade company

VII Finance, insurance industry

1 . Bank, finance company, trust investment company

*2 . Insurance company

*3 . Securities company, fund of Securities investment management company

4 . Financial lease company

5 . Foreign exchange brokerage

*6. Insurance brokerage company

VIII. Realty industry

1 . Development of tracts of land (confined to joint investment, cooperation)

2 . Construction and management of High-ranking hotels, villas and high-class office buildings, international conference and exhibition centre

3 . Construction and management of Large park for motif

IX. Social service industry

(I) Public Facility service

1 . Construction and operation of gas, heat and water network in large and medium city (relatively share-held by Chinese party)

(II) Information, advisory service

1 . legal consultancy

2 . Market research (confined to joint investment, cooperation)

X. Sanitation, sport and social welfare

1 . (confined to joint investment, cooperation)

2 . Construction and management of Golf links

XI. Education, culture, art and broadcasting/ film/ television industry

- 1 . High school (confined to joint investment, cooperation)
- 2 . Construction and operation of cinema (relatively share-held by Chinese party)
3. Production, issuance of radio program, movie production (relatively share-held by Chinese party)

XII. Scientific research and comprehensive technical service

- 1 . Mapping company(relatively share-held by Chinese party)
- *2 . Inspection, appraisal and authentication of import and export commodity company

XIII. Other Industries Restricted by the State or International Treaties That China Has Concluded or Acceded to

The list of industries prohibiting foreign investment

I. Agriculture, forestry, livestock, fishery

1. Cultivation, planting of national rare valuable leading variety (including fine gene of planting, stock raising and fishery)
2. Production, development of transgenic plant seed
3. Aquatic products harvesting within the controlled waters and inland waters

II. Digging industry

1. Survey, exploitation, mineral dressing of radioactivity mineral products
2. Survey, exploitation, mineral dressing of rare-earth

III. Manufacturing

(I) Food processing industry

1. National traditional processing of green tea and special tea(famous tea, dark green tea etc.)

(II) Medicine manufacturing

1. Processing of traditional Chinese medicinal materials listed as national resources conservation (musk, licorice, jute etc.)
2. Processing technology application of Chinese traditional medicine tablet and production of products using secret recipe of Chinese finished medicine

(III) Nonferrous metal smelting and calendaring industry

1. Smelting, processing of radioactivity mineral products

(IV) Arms and ammunition manufacturing

(V) Other manufacturing

1. Ivory engraving
2. Tiger bone processing
3. Production of bodiless porcelain
4. Enameled products manufacturing
5. Rice paper, ink stick manufacturing
6. Production of carcinogenesis, teratogenesis, mutagenesis products and persistence organic contaminant

IV. Production and supply of electric power, coal gas and water

1. Construction, management of electric network

V. Communications and transportation, storage, post and telecommunication industry

1. Air traffic control corporation
2. Post corporation

VI. Finance, insurance industry

1. Futures corporation

VII. Social service industry

1. Development of wildlife resources under national protection
2. Construction, management of animals and plants nature reserve
3. Social research

4. Gambling industry (containing gaming race ground)
5. Eroticism industry
- VIII. Education, culture, art and broadcasting/ film/ television industry**
 1. Elementary education (compulsory education) institution
 2. Publication, general issue and import of books, newspaper and periodical
 3. Publication, making, general issue and import of audio/video products and e-publications
 4. Public information agency
 5. All level radio station, TV station, broadcasting television transmission network (launching platform, rebroadcasting station, broadcasting television satellite, satellite up-run station, satellite transceiver station, microwave station, monitor station, wired broadcasting/ television transmission network)
 6. Publication and broadcast company for radio program.
7. Movie issue company.
8. Video playing corporation
- IX. Other industries**
 1. The items endangering the security and application efficacy of military installations
- X. Other industries inhibited in national treaty or international treaty that China has concluded or joined**

Note: 1 If not otherwise regulated by Closer Economic Partnership Arrangement between mainland and Hong Kong and its annex and Closer Economic Partnership Arrangement between mainland and Macao and its annex.

The item marked * means this item is related with the consent of China's accession into WTO, for details, please refer to annex.

Appendix of "guide list for industries applicable to foreign investment"

I. Encouraged

1. Risk exploration, development of petroleum, natural gas: confined to cooperation
2. Development of low permeability oil-gas reservoir (field): confined to cooperation
3. Development and application of new technology to increase oil recovery factor: confined to cooperation
4. Development and application of new technology for oil exploration and development such as geophysical prospecting, well drilling, logging and underground work etc.
5. Manufacture of entire automobile, motorcycle: Foreign capital ratio not exceeding 50%
6. Regular, irregular international marine transportation service: Foreign capital ratio not exceeding 49%
7. Transcontainer transmodality: Foreign capital ratio not exceeding 50%;Foreign share-holding is allowed not later than December 11, 2002;Foreign solely owned not later than December 11, 2005
8. Highway freightage corporation: Foreign share holding is allowed not later than December 11, 2002;Foreign solely owned not later than December 11, 2004
9. Wholesale, retail, material circulation and delivery of general merchandise: Limit conditions see (V) limitation
10. Accounting, auditing: confined to cooperation, partnership

II. Limitation

- (I) **Leave and enter automobile transport corporation** Foreign share holding is allowed not later than December 11, 2002,Foreign solely owned not later than December 11, 2004
- (II) **Water transportation corporation:** Foreign capital ratio not exceeding 49%
- (III) **Railway freight corporation:** Foreign capital ratio not exceeding 49%; foreign share-holding is allowed not later than December 11, 2004;Foreign solely owned not later than December 11, 2007
- (IV) **Telecommunication company**
 1. Paging service in increment telecommunication, foundation telecommunication: Foreign investment is allowed since December 11, 2001, foreign capital ratio not exceeding 30%; Foreign capital ratio not exceeding 49% is allowed not later than December 11, 2002;Foreign capital ratio up to 50% is allowed not later than December 11, 2003;
 2. Mobile voice and data service in foundation telecommunication: Foreign investment is allowed since December 11, 2001, the foreign capital ratio not exceeding 25%; Foreign capital ratio not exceeding 35% is allowed not later than December 11, 2002;Foreign capital ratio up to 49% is allowed not later than December 11, 2004;
 3. National service, international service in foundation telecommunication: Foreign

investment is allowed not later than December 11, 2004, the foreign capital ratio not exceeding 25%; Foreign capital ratio up to 35% is allowed not later than December 11, 2006; Foreign capital ratio up to 49% is allowed not later than December 11, 2007;

- (V) **Commercial corporations specialized in commodity transaction, direct selling, mail ordering, online sale, privileged operation, entrust operation, sales agent and commercial management etc. , and the wholesale, retail and material circulation delivery of grain, cotton, vegetable oil, sugar, drug, tobacco, automobile, crude oil, agricultural production materials; Wholesale, retail service of books, newspaper and periodical; product oil wholesale and the construction, operation of gasoline station**
1. Commission agency, wholesale (excluding salt, tobacco). Foreign investment is allowed not later than December 11, 2002, foreign capital ratio up to 50%, however, the operation of books and newspaper, magazine, drug, pesticide, agricultural film, fertilizer, product oil and crude oil is not allowed. Foreign share-holding is allowed not later than December 11, 2003; Foreign solely owned, the operation of books and newspaper, magazine, drug, pesticide and agricultural film is allowed not later than December 11, 2004; The operation of fertilizer, product oil and crude oil is allowed not later than December 11, 2006.
 2. Retail (excluding tobacco): Foreign investment allowed, except the operation of books and newspaper, magazine, drug, pesticide and agricultural film, fertilizer and product oil; Foreign capital ratio up to 50%, books/newspaper/magazine operation is allowed not later than December 11, 2002; Foreign share-holding is allowed not later than December 11, 2003; Foreign solely owned, the operation of drug, pesticide, agricultural film and product oil is allowed not later than December 11, 2004; The operation of fertilizer is allowed not later than December 11, 2006. Foreign share-holding is not allowed for chain stores exceeding 30 branches specialized in products including automobile (restriction is cancelled not later than December 11, 2006), books and newspaper, magazine, drug, pesticide, agricultural film, product oil, fertilizer, grain, vegetable oil, sugar, tobacco and cotton
 3. Privileged operation and wholesale, retail without fixed site: Foreign investment is allowed not later than December 11, 2004
- (VI) **Distribution of audio/video products (except film) :** Confined to cooperation, Chinese party's share-holding
- (VII) **Goods leasing company:** Foreign share holding is allowed not later than December 11, 2002, Foreign solely owned not later than December 11, 2004
- (VIII) **Agency company**
1. Ship: Foreign capital ratio not exceeding 49%
 2. Freight (excluding post sector's exclusive service) : Foreign capital ratio not exceeding 50% (express mail service not exceeding 49%); Foreign share-holding is

allowed not later than December 11, 2002; Foreign solely owned not later than December 11, 2005

3. Foreign ship tallying: Confined to joint investment, cooperation
4. Advertisement: Foreign capital ratio not exceeding 49%; Foreign share-holding is allowed not later than December 11, 2003; Foreign solely owned not later than December 11, 2005

(IX) Insurance company

1. Non-life insurance company: Foreign capital ratio not exceeding 51%; Foreign solely owned not later than December 11, 2003
2. Life insurance company: Foreign capital ratio not exceeding 50%

(X) Securities company, securities investment fund management corporation

1. Securities company: Foreign investment is allowed not later than December 11, 2004, the foreign capital ratio not exceeding 1/3;
2. Securities investment fund management corporation: Foreign investment is allowed of ratio not exceeding 33%; foreign capital ratio up to 49% is allowed not later than December 11, 2004;

(XI) Insurance broking firm: Foreign capital ratio not exceeding 50%; foreign capital ratio up to 51% is allowed not later than December 11, 2004; Foreign solely owned not later than December 11, 2006

(XII) Import-export commodity inspection, identification, attestation corporation: Foreign share holding is allowed not later than December 11, 2003; Foreign solely owned not later than December 11, 2005

《外商投资产业指导目录》(修订)

国家发展和改革委员会、商务部令第24号

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为适应国民经济发展和产业结构调整的需要,《外商投资产业指导目录》及其附件业已修订,现予以发布,自2005年1月1日起施行。2002年3月11日原国家发展计划委员会、原国家经济贸易委员会、原对外贸易经济合作部发布的《外商投资产业指导目录》同时废止。

国家发展和改革委员会

二〇〇四年十一月三十日

附件:外商投资产业指导目录(2004年修订)

一、农、林、牧、渔业

1.中低产农田改造

2.蔬菜(含食用菌、西甜瓜)、水果、茶叶无公害栽培技术及产品系列化开发、生产

3.粮油、果树、花卉、牧草等农作物优质高产新技术、新品种(转基因品种除外)开发、生产

4.花卉生产与苗圃基地的建设、经营

5.农作物秸秆还田及综合利用、有机肥料资源的开发生产

6.中药材种植、养殖(限于合资、合作)

7.林木(竹)营造及良种培育

8.天然橡胶、剑麻、咖啡种植

9.优良种畜种禽、水产苗种繁育(不含我国特有的珍贵优良品种)

10.名特优水产品养殖、深水网箱养殖

11.防治荒漠化及水土流失的植树种草等生态环境保护工程建设、经营

二、采掘业

*1.石油、天然气的风险勘探、开发

*2.低渗透油气藏(田)的开发

*3.提高原油采收率的新技术开发与应用

*4.物探、钻井、测井、井下作业等石油勘探开发新技术的开发与应用

5.煤炭及伴生资源勘探、开发

6.煤层气勘探、开发

7.低品位、难选冶金矿开采、选矿(限于合资、合作)

8.铁矿、锰矿勘探、开采及选矿

9.铜、铅、锌矿勘探、开采(限于合资、合作,在西部地区外商可独资)

10.铝矿勘探、开采(限于合资、合作,在西部地区外商可独资)

11.硫、磷、钾等化学矿开采、选矿

三、制造业

(一)食品加工业

1.粮食、蔬菜、水果、禽畜产品的储藏及加工

2.水产品加工、贝类净化及加工、海藻功能食品开发

3.果蔬饮料、蛋白饮料、茶饮料、咖啡饮料的开发、生产

4. 婴儿、老年食品及功能食品的开发、生产

5. 乳制品生产

6. 生物饲料、蛋白饲料的开发、生产

(二) 烟草加工业

1. 二醋酸纤维素及丝束加工

2. 造纸法烟草薄片生产

(三) 纺织业

1. 工程用特种纺织品生产

2. 高档织物面料的织染及后整理加工

(四) 皮革、皮毛制品业

1. 猪、牛、羊蓝湿皮新技术加工

2. 皮革后整饰新技术加工

(五) 木材加工及竹、藤、棕、草制品业

1. 林区“次、小、薪”材和竹材的综合利用新技术、新产品开发与生产

(六) 造纸及纸制品业

1. 按林纸一体化模式建设的年产 30 万吨及以上规模化学木浆和年产 10 万吨及以上规模化

学机械木浆(限于合资、合作)

2. 高档纸及纸板生产(限于合资、合作)

(七) 石油加工及炼焦业

1. 针状焦、煤焦油深加工

2. 重交道路沥青生产

(八) 化学原料及化学品制造业

1. 重油催化裂化制烯烃生产

2. 年产 60 万吨及以上规模乙烯生产 (中方相对控股)

3. 乙烯副产品 C5—C9 产品的综合利用

4. 大型聚氧乙烯树脂生产 (乙炔法)

5. 有机氟系列化工产品生产 (高残留有机氟产品除外)

6. 苯、甲苯、二甲苯、乙二醇等基本有机化工原料及其衍生物生产

7. 合成材料的配套原料: 双酚 A、4,4'-二苯基甲烷二异氰酸酯、甲苯二异氰酸酯生产

8. 合成纤维原料: 精对苯二甲酸、丙烯腈、己内酰胺、尼龙 66 盐生产

9. 合成橡胶: 溶液丁苯橡胶、丁基橡胶、异戊橡胶、丁二烯法氯丁橡胶、聚氨酯橡胶、丙烯酸橡胶、氯醇橡胶生产

10. 工程塑料及塑料合金生产

11. 精细化工: 催化剂、助剂及石油添加剂新产品、新技术, 染(颜)料商品化加工技术, 电子、造纸用高科技化学品, 食品添加剂、饲料添加剂, 皮革化学品、油田助剂, 表面活性剂, 水处理剂, 胶粘剂, 无机纤维、无机粉体填料生产

12. 纺织及化纤抽丝用助剂、油剂、染化料生产

13. 汽车尾气净化剂、催化剂及其他助剂生产

14. 天然香料、合成香料、单离香料生产

15. 高性能涂料生产

16. 氯化法钛白粉生产
17. 氟氯烃替代物生产
18. 大型煤化工产品生产
19. 林业化学产品新技术、新产品开发与生产
20. 烧碱用离子膜生产
21. 生物肥料、高浓度化肥（钾肥、磷肥）、复合肥料生产
22. 高效、低毒和低残留的化学农药原药新品种开发与生产
23. 生物农药开发与生产
24. 环保用无机、有机和生物膜开发与生产
25. 废气、废液、废渣综合利用和处理、处置

(九) 医药制造业

1. 我国专利或行政保护的原料药及需进口的化学原料药生产
2. 维生素类：烟酸生产
3. 氨基酸类：丝氨酸、色氨酸、组氨酸等生产
4. 采用新技术设备生产解热镇痛药
5. 新型抗癌药物及新型心脑血管药生产
6. 新型、高效、经济的避孕药具生产
7. 采用生物工程技术生产的新型药物生产
8. 基因工程疫苗生产（艾滋病疫苗、丙肝疫苗、避孕疫苗等）
9. 海洋药物开发与生产

10. 艾滋病及放射免疫类等诊断试剂生产
11. 药品制剂：采用缓释、控释、靶向、透皮吸收等新技术的新剂型、新产品生产
12. 新型药用佐剂的开发应用
13. 中药材、中药提取物、中成药加工及生产（中药饮片传统炮制工艺技术除外）
14. 生物医学材料及制品生产
15. 兽用抗菌原料药生产（包括抗生素、化学合成类）
16. 兽用抗菌药、驱虫药、杀虫药、抗球虫药新产品及新剂型开发与生产

(十) 化学纤维制造业

1. 差别化化学纤维及芳纶、年产 5000 吨及以上功能化环保型氨纶、碳纤维、高强高模聚
乙烯等高新技术化纤生产
2. 粘胶无霉纺等环保型化纤的生产
3. 日产 500 吨及以上非纤维用聚酯生产，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、聚对苯二甲酸丁二酯等）生产

(十一) 塑料制品业

1. 聚酰胺保鲜薄膜生产
2. 衣服新技术及新产品（光解膜、多功能膜及原料等）开发与生产
3. 废旧塑料的消解和再利用

(十二) 非金属矿物制品业

1. 日熔化 500 吨及以上优质浮法玻璃生产（限于中西部地区）
2. 日产 2000 吨及以上水泥熟料新型干法水泥生产（限于中西部地区）

3. 年产1万吨及以上玻璃纤维(池窑拉丝工艺生产线)及玻璃钢制品生产
4. 年产50万件及以上高档卫生瓷生产
5. 陶瓷原料的标准化精制、陶瓷用高档装饰材料生产
6. 玻璃、陶瓷、玻璃纤维窑炉用高档耐火材料生产
7. 无机非金属材料及制品生产(人工晶体、高性能复合材料、特种玻璃、特种陶瓷、特种密封材料、特种胶凝材料)
8. 新型建筑材料生产(轻质高强多功能墙体材料、高档环保型装饰装修材料、优质防水密封材料、高效保温材料)
9. 非金属矿深加工(超细粉碎、高纯、精制、改性)

(十三) 黑色金属冶炼及压延加工业

1. 直接还原铁和熔融还原铁生产

(十四) 有色金属冶炼及压延加工业

1. 低品位、难选冶金矿冶炼(限于合资、合作,在西部地区外商可独资)
2. 硬质合金、锡化合物、铋化合物生产
3. 有色金属复合材料、新型合金材料生产
4. 稀土应用

(十五) 金属制品业

1. 非金属制品模具设计、制造
2. 汽车、摩托车模具(含冲模、注塑模、模压模等)、夹具(焊接夹具、检验夹具等)设计、

制造

3.高档建筑五金件、水暖器材及五金件开发、生产

(十六) 普通机械制造业

- 1.三轴以上联动的数控机床、数控系统及伺服装置制造
- 2.高性能焊接机器人和高效涂装生产设备制造
- 3.耐高温绝缘材料(绝缘等级为F、H级)及绝缘成型件生产
- 4.比例、伺服液压技术,低功率气动控制阀,填料静密封生产
- 5.精冲模、精密型腔模、模具标准件生产
- 6.精密轴承及各种主机专用轴承制造
- 7.汽车、摩托车用铸锻毛坯件制造

(十七) 专用设备制造业

- 1.粮食、棉花、油料、薯类、水果、花卉、牧草、肉食品、水产品的贮藏、保鲜、分级、包装、干燥、运输、加工的新技术、新设备开发与制造
- 2.设施农业设备制造
- 3.农业、林业机具新技术设备制造
- 4.拖拉机、联合收割机等农用发动机设计与制造
- 5.农作物秸秆还田及综合利用设备制造
- 6.农用废物的综合利用及规模化畜禽养殖废物的综合利用设备制造
- 7.节水灌溉新技术设备制造
- 8.湿地土方及消淤机械制造
- 9.水生生态系统的环境保护技术、设备制造

10. 长距离调水工程的调度系统设备制造
11. 特种防汛抢险机械和设备制造
12. 食品行业的高速、无菌灌装设备、贴标机等关键设备制造
13. 氨基酸、酶制剂、食品添加剂等生产技术及关键设备制造
14. 10 吨/小时及以上的饲料加工成套设备、关键部件生产
15. 卷筒纸和对开以上单纸张多色胶印机制造
16. 皮革后整饰新技术设备制造
17. 高技术含量的特种工业缝纫机制造
18. 新型纺织机械、新型造纸机械（含纸浆）等成套设备制造
19. 公路、港口新型机械设备设计与制造
20. 公路桥梁养护、自动检测设备制造
21. 公路隧道营运监控、通风、防灾和救助系统设备制造
22. 铁路大型施工及养护设备设计与制造
23. 园林机械、机具新技术设备制造
24. 城市环卫特种设备制造
25. 路面铣平、翻修机械设备制造
26. 隧道挖掘、城市地铁暗挖设备制造
27. 8 万吨 / 日及以上城市污水处理设备，工业废水膜处理设备，上流式厌氧流化床设备和其他生物处理废水设备，废塑料再生处理设备，工业锅炉脱硫脱硝设备，大型耐高温、耐酸袋式除尘器制造，垃圾焚烧处理设备制造

28. 年产 30 万吨及以上合成氨、48 万吨及以上尿素、45 万吨及以上乙烯成套设备中的透平压缩机、混合造粒机制造
29. 火电站脱硫技术及设备制造
30. 薄板连铸机制造
31. 平板玻璃深加工技术及设备制造
32. 井下无轨采、装、运设备, 100 吨及以上机械传动矿用自卸车, 移动式破碎机, 3000 立方米 / 小时及以上斗轮挖掘机, 5 立方米及以上矿用装载机, 全断面巷道掘进机制造
33. 石油勘探开发新型仪器设备设计与制造
34. 机电井清洗设备制造和药物生产
35. 电子内窥镜制造
36. 具有高频技术、直接数字图象处理技术、辐射剂量小的 80 千瓦及以上医用 X 线机组制造
37. 高场强超导型磁共振成像装置 (MRI) 的制造
38. 单采血浆机制造
39. 全自动酶免系统 (含加样、酶标、洗板、孵育、数据后处理等部分功能) 设备制造
40. 药品质量控制新技术、新设备制造
41. 中药有效物质分析的新技术、提取的新工艺、新设备开发与制造
42. 新型药品包装材料、容器及先进的制药设备制造
- (十八) 交通运输设备制造业
- *1. 汽车整车制造 (包括研发)

2. 汽车发动机制造 (包括研发)
 3. 汽车关键零部件制造: 盘式制动器总成、驱动桥总成、自动变速箱、柴油机燃油泵、发动机进气增压器、发动机排放控制装置、电动助力转向系统、粘性连轴器 (四轮驱动用)、充气减震器、空气悬架、液压挺杆、组合仪表
 4. 汽车电子装置制造 (含发动机控制系统、底盘控制系统、车身电子控制系统)
 5. 石油工业专用沙漠车等特种专用车制造
 6. 铁路运输技术设备: 机车车辆及主要部件设计与制造, 线路、桥梁设备设计与制造, 高速铁路有关技术与设备制造, 通信信号和运输安全监测设备制造, 电气化铁路设备和器材制造
 7. 城市快速轨道交通运输设备: 地铁、城市轻轨的动车组及主要部件设计与制造
 8. 民用飞机设计与制造 (中方控股)
 9. 民用飞机零部件制造
 10. 民用直升机设计与制造 (中方控股)
 11. 航空发动机设计与制造 (中方控股)
 12. 民用航空机载设备设计与制造 (中方控股)
 13. 轻型燃气轮机制造
 14. 船舶低速柴油机的曲轴设计与制造
 15. 特种船、高性能船舶的修理、设计与制造 (中方相对控股)
 16. 船舶中高速柴油机、辅机、无线通讯、导航设备及配件设计与制造 (中方相对控股)
 17. 玻璃钢渔船、游艇制造
- (十九) 电气机械及器材制造业

1. 火电设备：60 万千瓦及以上超临界机组、大型燃气轮机、10 万千瓦及以上燃气—蒸汽联合循环发电设备、煤气化联合循环技术及装备（IGCC）、增压循环硫化床（PFBC）、60 万千瓦及以上大型空冷机组、30 万千瓦大型循环硫化床（CFB）锅炉（限于合资、合作）

2. 水电设备：15 万千瓦及以上大型抽水蓄能机组、15 万千瓦及以上大型贯流式机组制造（限于合资、合作）

3. 核电机组：60 万千瓦及以上机组制造（限于合资、合作）

4. 输变电设备：500 千伏及以上超高压直流输电变电设备制造（限于合资、合作）

(二十) 电子及通信设备制造业

1. 数字电视机、数字摄录机、数字录放机、数字发声设备制造

2. 新型平板显示器件、中高分辨率彩色显像管/显示屏及玻壳生产

3. 大屏幕彩色投影显示器用光学引擎、光源、投影屏、高清晰度投影管和 LCOS 模块等关键件制造

4. 数字音、视频编解码设备，数字广播电视演播室设备，数字有线电视系统设备，数字音频广播发射设备制造

5. 集成电路设计与线宽 0.35 微米及以下大规模集成电路生产

6. 大中型电子计算机、便携式微型计算机、高档服务器制造

7. 大容量光、磁盘驱动器及其部件开发与制造

8. 计算机辅助设计（三维 CAD）、辅助测试（CAT）、辅助制造（CAM）、辅助工程（CAE）系统及其他计算机应用系统制造

9. 软件产品开发、生产

10. 半导体、元器件专用材料开发、生产
11. 电子专用设备、测试仪器、工模具制造
12. 新型电子元器件 (片式元器件、敏感元器件及传感器、频率控制与选择元件、混合集成电路、电力电子元器件、光电子器件、新型机电元件) 生产
13. 无汞碱锰电池、动力镍氢电池、锂离子电池、高容量全密封免维护铅酸蓄电池、燃料电池、圆柱型锌空气电池等高新技术绿色电池生产
14. 高密度数字光盘机用关键件开发与生产
15. 只读类光盘复制和可录类光盘生产
16. 民用卫星设计与制造 (中方控股)
17. 民用卫星有效载荷制造 (中方控股)
18. 民用卫星零部件制造
19. 民用运载火箭设计与制造 (中方控股)
20. 卫星通信系统设备制造
21. 卫星导航定位接收设备及关键部件制造 (限于合资、合作)
22. 光纤预制棒制造
23. 622 兆比/秒及以上数字微波同步系列传输设备制造
24. 10 千兆比/秒以上光同步系列传输设备制造
25. 宽带接入网通信系统设备制造
26. 光交叉连接设备 (OXC) 制造
27. 异步转移模式 (ATM) 及 IP 数据通信系统制造

28. 移动通信系统(含 GSM、CDMA、DCS1800、DECT、IMT2000 等)手机、基站、交换设备及数字集群系统设备制造

29. 高端路由器、千兆比以上网络交换机开发、制造

30. 空中交通管制系统设备制造(限于合资、合作)

(二十一)仪器仪表及文化、办公用机械制造业

1. 数字照相机及关键件开发与生产

2. 精密在线测量仪器开发与制造

3. 安全生产及环保检测仪器新技术设备制造

4. 水质及烟气在线监测仪器的新技术设备制造

5. 水文数据采集、处理与传输和防洪预警仪器及设备制造

6. 新型仪表元器件和材料(主要指智能型仪用传感器、仪用接插件、柔性线路板、光电开关、接近开关等新型仪用开关、仪用功能材料等)生产

7. 新型打印装置(激光、喷墨打印机)制造

8. 精密仪器、设备维修与售后服务

(二十二)其他制造业

1. 洁净煤技术产品的开发利用(煤炭气化、液化、水煤浆、工业型煤)

2. 煤炭洗选及粉煤灰(包括脱硫石膏)、煤矸石等综合利用

四、电力、煤气及水的生产及供应业

1. 单机容量 30 万千瓦及以上火电站的建设、经营

2. 煤洁净燃烧技术电站的建设、经营

3. 热电联产电站的建设、经营
4. 天然气发电站的建设、经营
5. 发电为主水电站的建设、经营
6. 核电站的建设、经营(中方控股)
7. 新能源电站的建设、经营(包括太阳能、风能、磁能、地热能、潮汐能、生物质能等)
8. 城市供水厂建设、经营

五、水利管理业

1. 综合水利枢纽的建设、经营(中方相对控股)

六、交通运输、仓储及邮电通信业

1. 铁路干线网的建设、经营(中方控股)
2. 支线铁路、地方铁路及其桥梁、隧道、轮渡设施的建设、经营(限于合资、合作)
3. 公路、独立桥梁和隧道的建设、经营
4. 港口公用码头设施的建设、经营
5. 民用机场的建设、经营(中方相对控股)
6. 航空运输公司(中方控股)
7. 农、林、渔业通用航空公司(限于合资、合作)
- *8. 定期、不定期国际海上运输业务
- *9. 国际集装箱多式联运业务
- *10. 公路货物运输公司
11. 输油(气)管道、油(气)库及石油专用码头的建设、经营

12. 煤炭管道运输设施的建设、经营

13. 运输业务相关的仓储设施建设、经营

七、批发和零售贸易业

*1. 一般商品的批发、零售、物流配送

八、房地产业

1. 普通住宅的开发建设

九、社会服务业

(一) 公共设施服务业

1. 城市封闭型道路建设、经营

2. 城市地铁及轻轨的建设、经营(中方控股)

3. 污水、垃圾处理厂,危险废物处理处埋厂(焚烧厂、填埋场)及环境污染治理设施的建设、经营

(二) 信息、咨询服务业

1. 国际经济、科技、环保信息咨询服务

*2. 会计、审计

十、卫生、体育和社会福利业

1. 老年人、残疾人服务

十一、教育、文化艺术及广播电影电视业

1. 高等教育机构(限于合资、合作)

十二、科学研究和综合技术服务业

1. 生物工程与生物医学工程技术
2. 同位素、辐射及激光技术
3. 海洋开发及海洋能开发技术
4. 海水淡化及利用技术
5. 海洋监测技术
6. 节约能源开发技术
7. 资源再生及综合利用技术
8. 环境污染治理及监测技术
9. 防沙漠化及沙漠治理技术
10. 民用卫星应用技术
11. 研究开发中心
12. 高新技术、新产品开发与企业孵化中心

十三、产品全部直接出口的允许类外商投资项目

限制外商投资产业目录

一、农、林、牧、渔业

1. 粮食（包括马铃薯）、棉花、油料种子开发生产（中方控股）
2. 珍贵树种原木加工（限于合资、合作）

二、采掘业

1. 钨、锡、锑、钼、重晶石、萤石等矿产勘查、开采（限于合资、合作）
2. 贵金属（金、银、铂族）勘查、开采

3. 金刚石等贵重非金属矿的勘查、开采
4. 特种、稀有煤种勘查、开发(中方控股)
5. 硼镁石及硼镁铁矿石开采
6. 天青石开采

三、制造业

(一) 食品加工工业

1. 黄酒、名优白酒生产
2. 外国牌号碳酸饮料生产
3. 糖精等合成甜味剂生产
4. 油脂加工

(二) 烟草加工业

1. 卷烟、过滤嘴棒生产

(三) 纺织业

1. 毛纺、棉纺
2. 缫丝

(四) 印刷及复制业

1. 出版物印刷(中方控股,包装装潢印刷除外)

(五) 石油加工及炼焦业

1. 炼油厂建设、经营

(六) 化学原料及化学制品制造业

1. 离子膜烧碱生产
2. 感光材料生产
3. 联苯胺生产
4. 易制毒化学品生产 (麻黄素、3,4-亚基二氧苯基-2-丙酮、苯乙酸、1-苯基-2-丙酮、胡椒醛、黄樟脑、异黄樟脑、酯酸酐)

5. 硫酸法钛白粉生产
6. 硼镁铁矿石加工
7. 钼盐生产

(七) 医药制造业

1. 氯霉素、青霉素 G、洁霉素、庆大霉素、双氢链霉素、丁胺卡那霉素、盐酸四环素、土霉素、麦迪霉素、柱晶白霉素、环丙氟哌酸、氟哌酸、氟哌酸生产
 2. 安乃近、扑热息痛、维生素 B1、维生素 B2、维生素 C、维生素 E 生产
 3. 国家计划免疫的疫苗、菌苗类及抗毒素、类毒素类 (卡介苗、脊髓灰质炎、白百破、麻疹、乙脑、流脑疫苗等) 生产
 4. 成瘾性麻醉药品及精神药品原料药生产 (中方控股)
 5. 血液制品的生产
 6. 非自毁式一次性注射器、输液器、输血器及血袋生产
- (八) 化学纤维制造业
1. 常规切片纺的化纤抽丝生产
 2. 单线能力在 2 万吨/年以下粘胶短纤维生产

3. 日产 400 吨以下纤维及非纤维用聚酯生产, 氨纶生产

(九) 橡胶制品业

1. 斜交轮胎、旧轮胎翻新(子午线轮胎除外)及低性能工业橡胶配件生产

(十) 有色金属冶炼及压延加工业

1. 稀土冶炼、分离(限于合资、合作)

(十一) 普通机械制造业

1. 集装箱生产

2. 中小型普通轴承制造

3. 50 吨以下汽车起重机制造(限于合资、合作)

(十二) 专用设备制造业

1. 中低档 B 型超声显像仪制造

2. 一般涤纶长丝、短纤维设备制造

3. 320 马力以下履带式推土机、3 立方米以下轮式装载机制造(限于合资、合作)

(十三) 电子及通信设备制造业

1. 卫星电视接收机及关键件生产

四、电力、煤气及水的生产和供应业

1. 单机容量 30 万千瓦以下以发电为主的常规燃煤火电厂的建设、经营(小电网除外)

五、交通运输、仓储及邮电通信业

1. 公路旅客运输公司

*2. 出入境汽车运输公司

*3. 水上运输公司

*4. 铁路货物运输公司

5. 铁路旅客运输公司(中方控股)

6. 摄影、探矿、工业等通用航空公司(中方控股)

*7. 电信公司

六、批发和零售贸易业

*1. 商品交易、直销、邮购、网上销售、特许经营、委托经营、销售代理、商业管理等各类商业公司,以及粮、棉、植物油、食糖、药品、烟草、汽车、原油、农业生产资料的批发、零售、物流配送

*2. 图书、报纸、期刊的批发、零售业务

*3. 音像制品(除电影外)的分销

4. 商品拍卖

*5. 货物租赁公司

*6. 代理公司(船舶、货运、外轮理货、广告等)

*7. 成品油批发及加油站建设、经营

8. 对外贸易公司

七、金融、保险业

1. 银行、财务公司、信托投资公司

*2. 保险公司

*3. 证券公司、证券投资基金管理公司

4. 金融租赁公司

5. 外汇经纪

*6. 保险经纪公司

八、房地产业

1. 土地成片开发 (限于合资、合作)

2. 高档宾馆、别墅、高档写字楼和国际会展中心的建设、经营

3. 大型主题公园的建设、经营

九、社会服务业

(一) 公共设施服务业

1. 大中城市燃气、热力和供排水管网的建设、经营 (中方控股)

(二) 信息、咨询服务业

1. 法律咨询

2. 市场调查 (限于合资、合作)

十、卫生、体育和社会福利业

1. 医疗机构 (限于合资、合作)

2. 高尔夫球场的建设、经营

十一、教育、文化艺术及广播电影电视业

1. 高中阶段教育机构 (限于合资、合作)

2. 电影院的建设、经营 (中方控股)

3. 广播电视节目制作、发行, 电影制作 (中方控股)

十二、科学研究和综合技术服务

1. 测绘公司(中方控股)

*2. 进出口商品检验、鉴定、认证公司

十三、国家和我国缔结或者参加的国际条约规定限制的其他产业

禁止外商投资产业目录

一、农、林、牧、渔业

1. 我国稀有的珍贵优良品种的养殖、种植(包括种植业、畜牧业、水产业的优良基因)

2. 转基因植物种子生产、开发

3. 我国管辖海域及内陆水域水产品捕捞

二、采掘业

1. 放射性矿产的勘查、开采、选矿

2. 稀土勘查、开采、选矿

三、制造业

(一) 食品加工业

1. 我国传统工艺的绿茶及特种茶加工(名茶、黑茶等)

(二) 医药制造业

1. 列入国家保护资源的中药材加工(麝香、甘草、黄麻草等)

2. 传统中药饮片炮制技术的应用及中成药秘方产品的生产

(三) 有色金属冶炼及压延加工业

1. 放射性矿产的冶炼、加工

(四) 武器弹药制造业

(五) 其他制造业

1. 象牙雕刻
2. 虎骨加工
3. 脱胎漆器生产
4. 琉璃制品生产
5. 宣纸、墨锭生产
6. 致癌、致畸、致突变产品和持久性有机污染物产品生产

四、电力、煤气及水的生产和供应业

1. 电网的建设、经营

五、交通运输、仓储及邮电通信业

1. 空中交通管制公司

2. 邮政公司

六、金融、保险业

1. 期货公司

七、社会服务业

1. 国家保护的野生动植物资源开发
2. 动植物自然保护区的建设、经营
3. 社会调查
4. 博彩业(含赌博类跑马场)

5. 色情业

八、教育、文化艺术及广播电影电视业

1. 基础教育(义务教育)机构

2. 图书、报纸、期刊的出版、总发行和进口业务

3. 音像制品和电子出版物的出版、制作、总发行和进口业务

4. 新闻机构

5. 各级广播电台(站)、电视台(站)、广播电视传输覆盖网(发射台、转播台、广播电视

卫星、卫星上行站、卫星收转站、微波站、监测台、有线广播电视传输覆盖网)

6. 广播电视节目出版及播放公司

7. 电影发行公司

8. 录像放映公司

九、其他行业

1. 危害军事设施安全和使用效能的项目

十、国家和我国缔结或者参加的国际条约规定禁止的其他产业

注：1、《内地与香港关于建立更紧密经贸关系的安排》及其补充协议和《内地与澳门关于建立更紧密经贸关系的安排》及其补充协议另有规定的，从其规定。

2、标*的条目与我国加入世界贸易组织的承诺有关，具体内容见附件。

《外商投资产业指导目录》附件

一、鼓励类

1、石油、天然气的风险勘探、开发：限于合作

- 2、低渗透油气藏(田)的开发:限于合作
 - 3、提高原油采收率的新技术开发与应用:限于合作
 - 4、物探、钻井、测井、井下作业等石油勘探开发新技术的开发与应用:限于合作
 - 5、汽车、摩托车整车制造:外资比例不超过50%
 - 6、定期、不定期国际海上运输业务:外资比例不超过49%
 - 7、国际集装箱多式联运:外资比例不超过50%;不迟于2002年12月11日允许外方控股;
不迟于2005年12月11日允许外方独资
 - 8、公路货物运输公司:不迟于2002年12月11日允许外方控股;不迟于2004年12月11
日允许外方独资
 - 9、一般商品的批发、零售、物流配送:限定条件见限制类第(五)
 - 10、会计、审计:限于合作、合伙
- 二、限制类
- (一) 出入境汽车运输公司:不迟于2002年12月11日允许外方控股,不迟于2004年12
月11日允许外方独资
 - (二) 水上运输公司:外资比例不超过49%
 - (三) 铁路货物运输公司:外资比例不超过49%;不迟于2004年12月11日允许外方控股;
不迟于2007年12月11日允许外方独资
 - (四) 电信公司
- 1、增值电信、基础电信中的寻呼服务:自2001年12月11日起允许外商投资,外资比例
不超过30%;不迟于2002年12月11日允许外资比例不超过49%;不迟于2003年12月11日

允许外资比例达 50%

2、基础电信中的移动话音和数据服务：自 2001 年 12 月 11 日起允许外商投资，外资比例不超过 25%；不迟于 2002 年 12 月 11 日外资比例不超过 35%；不迟于 2004 年 12 月 11 日允许外资比例达 49%

3、基础电信中的国内业务、国际业务：不迟于 2004 年 12 月 11 日允许外商投资，外资比例不超过 25%；不迟于 2006 年 12 月 11 日允许外资比例达 35%；不迟于 2007 年 12 月 11 日允许外资比例达 49%

(五) 商品交易、直销、邮购、网上销售、特许经营、委托经营、销售代理、商业管理等各类商业公司，以及粮、棉、植物油、食糖、药品、烟草、汽车、原油、农业生产资料的批发、零售、物流配送；图书、报纸、期刊的批发、零售业务；成品油批发及加油站建设、经营

1、佣金代理、批发（不包括盐、烟草）：不迟于 2002 年 12 月 11 日允许外商投资，外资比例可达 50%，但不允许经营书报杂志、药品、农药、农膜、化肥、成品油、原油；不迟于 2003 年 12 月 11 日允许外方控股；不迟于 2004 年 12 月 11 日允许外方独资，允许经营书报杂志、药品、农药、农膜；不迟于 2006 年 12 月 11 日允许经营化肥、成品油、原油

2、零售（不包括烟草）：允许外商投资，但不允许经营书报杂志、药品、农药、农膜、化肥、成品油；不迟于 2002 年 12 月 11 日允许外资比例可达 50%，允许经营书报杂志；不迟于 2003 年 12 月 11 日允许外方控股；不迟于 2004 年 12 月 11 日允许外方独资，允许经营药品、农药、农膜、成品油；不迟于 2006 年 12 月 11 日允许经营化肥。经营产品包括汽车（不迟于 2006 年 12 月 11 日取消限制）、书报杂志、药品、农药、农膜、成品油、化肥、粮食、植物油、食糖、烟草、棉花的超过 30 家分店的连锁店不允许外方控股

3、特许经营和无固定地点的批发、零售：不迟于2004年12月11日允许外商投资

(六)音像制品(除电影外)的分销：限于合作，中方控股

(七)货物租赁公司：不迟于2002年12月11日允许外方控股，不迟于2004年12月11

日允许外方独资

(八)代理公司

1、船舶：外资比例不超过49%

2、货运(不包括邮政部门专营服务的业务)：外资比例不超过50%(速递服务不超过49%)；

不迟于2002年12月11日允许外方控股；不迟于2005年12月11日允许外方独资

3、外轮理货：限于合资、合作

4、广告：外资比例不超过49%；不迟于2003年12月11日允许外方控股；不迟于2005年

12月11日允许外方独资

(九)保险公司

1、非寿险保险公司：外资比例不超过51%；不迟于2003年12月11日允许外方独资

2、寿险保险公司：外资比例不超过50%

(十)证券公司、证券投资基金管理公司

1、证券公司：不迟于2004年12月11日允许外商投资，外资比例不超过1/3

2、证券投资基金管理公司：允许外商投资，外资比例不超过33%；不迟于2004年12月

11日允许外资比例达49%

(十一)保险经纪公司：外资比例不超过50%；不迟于2004年12月11日允许外资比例达

51%；不迟于2006年12月11日允许外方独资

(十二) 进出口商品检验、鉴定、认证公司：不迟于 2003 年 12 月 11 日允许外方控股；不迟于 2005 年 12 月 11 日允许外方独资

ATTACHMENT 104

**CIRCULAR OF THE STATE COUNCIL CONCERNING THE ADJUSTMENT IN
THE TAXATION POLICY OF IMPORT EQUIPMENT**

(December 29, 1997)

For purposes of further expanding foreign capital utilization, inducting advanced technologies and equipment from abroad, promoting adjustments in industries structures and technological advancement and maintaining the sustained, rapid and healthy development of the national economy, the State Council has decided that as of January 1, 1998, tariffs and import link value-added tax shall be exempted within the prescribed scope with respect to import equipment of domestic investment projects and foreign business investment projects the development of which is encouraged by the state. The relevant questions are hereby notified as follows:

I. Scope of Tax Exemption for Import Equipment

(1) Tariffs and import link value-added tax shall be exempted with respect to import equipment for their own use within the total amount of investment in foreign business investment projects that transfer technology and are consistent with the category of encouragement and the restricted B category under the Catalog of Industries Guidance for Foreign Business Investment, with the exception of commodities listed in the Catalog of Import Commodities for Foreign Business Investment Projects with no Tax Exemption.

Reference shall be made to the preceding paragraph in the implementation of the import equipment for their own use by projects utilizing foreign government loans and loans of international financial institutions and import equipment provided by foreign businesses for processing trade without evaluation, that is, tariffs and import link value-added tax shall be exempted with the exception of the commodities listed in the Catalog of Import Commodities for Foreign Business Investment Projects with no Tax Exemption.

(2) Tariffs and import link value-added tax shall be exempted with respect to import equipment for their own use within the total amount of investment of domestic investment projects in line with the Current Catalog of Key Industries, Products and Technologies the Development of Which is Encouraged by the State, with the exception of the commodities listed in the Catalog of Import Commodities for Domestic Investment Projects with no Tax Exemption.

(3) Tariffs and import link value-added tax shall likewise be exempted with respect to technologies and matching components and parts imported along with the equipment in accordance with the contracts for projects in line with the aforesaid provisions.

(4) Tax reduction and exemption for import equipment outside the aforesaid prescribed scope shall be decided upon by the State Council.

II. Administration of Tax Exemption for Import Equipment

(1) Existing relevant provisions of the state shall still be observed in terms of examination and approval authority and procedures for feasibility study of investment projects. Above-ceiling projects shall be subject to examination and approval by the State Planning Commission or the State Economic and Trade Commission respectively. Below-ceiling projects shall be subject to examination and approval of people's governments at the provincial level, the departments concerned under the State Council, people's governments of municipalities listed as independent units in state plans and enterprise groups undergoing experiment by the state authorized by the State Council. However, foreign business investment projects shall be subject to examination and approval in pursuance of the Interim Provisions for Direction Guidance for Foreign Business Investment. In making official replies to feasibility studies, the examination and approval authorities shall issue a letter of confirmation in uniform format for projects in line with the encouragement category and the restricted B category of the Catalog for Guidance for Foreign Business Investment Industries, or the Current Catalog of Key Industries, Products and Technologies the development of which is Encouraged by the State, or projects utilizing foreign government loans and loans of international financial institutions. For below-ceiling projects, the letter of confirmation shall be submitted along with the feasibility study according to the nature of investment in the project to the State Planning Commission or the State Economic and Trade Commission respectively for the record. Units violating the provisions of examination and approval shall be dealt with seriously.

(2) A project unit shall complete the formalities for import duty exemption at the competent custom office on the strength of the letter of confirmation issued by the examination and approval authority of the project feasibility study, among them foreign business investment projects must go through the formalities on the strength of approval documents for the establishment of enterprises of the departments of foreign economic relations and trade and the business licenses issued by the departments of industry and commerce administration. Units of processing trade shall go through the formalities of import duty exemption for the import of equipment provided by foreign businesses without evaluation on the strength of the approved contract for processing trade. The customs office shall carry out examination and verification in accordance with those formalities and with reference to the Catalog of Commodities not Eligible for Tax Exemption.

(3) The General Administration of Customs shall make uniform numbers, establish a data bank, strengthen auditing, enforce stringent supervision and control over projects approved for tax exemption and actively cooperate with the departments concerned in conducting successful verification.

(4) All units concerned should pay attention to the simplification of operations links and examination and approval procedures, accelerate the speed of examination and approval so as to ensure the implementation of this major policy of tax exemption and

render it effective.

III. Tax Exemption for Import Equipment for Transfer Projects

(1) For import equipment for technological transformation projects approved in accordance with the prescribed procedures of the state prior to March 31, 1996, import duty and import link value-added tax shall be exempted as of January 1, 1998 according to the scope of tax reduction and exemption for equipment previously approved. The project units shall go through the formalities of tax exemption at the competent customs office on the strength of the original approval documents.

(2) For import equipment for foreign business investment projects and domestic investment projects the establishment of which was approved in accordance with the prescribed procedures of the state between April 1, 1996 and December 31, 1997, as well as the import equipment for projects utilizing foreign government loans and loans of international financial institutions, the import duty and import link value-added tax shall be exempted as of January 1, 1998 with the exception of the import commodities not eligible for tax exemption expressly defined by this Provision. The project units shall go through the formalities of tax exemption at the competent customs office on the strength of the original approval documents.

国务院关于调整进口设备税收政策的通知

发文机关国务院 法规文号国发[1997]37号

颁布日期 1997-12-29 生效日期 1997-12-29

(国发[1997]37号)

各省、自治区、直辖市人民政府，国务院各部委、各直属机构：

为进一步扩大利用外资，引进国外的先进技术和设备，促进产业结构的调整和技术进步，保持国民经济持续、快速、健康发展，国务院决定，自1998年1月1日起，对国家鼓励发展的国内投资项目和外商投资项目进口设备，在规定的范围内，免征关税和进口环节增值税。现就有关问题通知如下：

一、进口设备免税的范围

(一) 对符合《外商投资产业指导目录》鼓励类和限制乙类，并转让技术的外商投资项目，在投资总额内进口的自用设备，除《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。

外国政府贷款和国际金融组织贷款项目进口的自用设备、加工贸易外商提供的作价进口设备，比照前款执行，即除《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。

(二) 对符合《当前国家重点鼓励发展的产业、产品和技术目录》的国内投资项目，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》所列商品外，免征关税和进口环节增值税。

(三) 对符合上述规定的项目，按照合同随设备进口的技术及配套件、备件，也免征关税和进口环节增值税。

(四) 在上述规定范围之外的进口设备减免征，由国务院决定。

二、进口设备免税的管理

(一) 投资项目的可行性研究报告审批权限、程度，仍按国家现行有关规定执行。限额以上项目，由国家计委或国家经贸委分别审批。限额以下项目，由国务院授权的省级人民政府、国务院有关部门、计划单列市人民政府和国家试点企业集团审批，但外商投资项目须按《指导外商投资方向暂行规定》审批。审批机构在批复可行性研究报告时，对符合《外商投资产业指导目录》鼓励类和限制乙类，或者《当前国家重点鼓励发展的产业、产品和技术目录》的项目，或者利用外国政府贷款和国际金融组织贷款项目，按统一格式出具确认书。限额以下项目，应按项目投资性质，将确认书随可行性研究报告分别报国家计委或国家经贸委备案。对违反规定审批的单位，要严肃处理。

(二) 项目单位凭项目可行性研究报告的审批机构出具的确认书，其中外商投资项目还须凭外贸经贸部门批准设立企业的文件和工商行政管理部门颁发的营业执照，到其主管海关办理进口免税手续。加工贸易单位进口外商提供的不作价设备，凭批准的加工贸易合同到其主管海关办理进口免税手续。海关根据这些手续并对照不予免税的商品目录进行审核。

(三)海关总署要对准予免税的项目统一编号,建立数据库,加强稽查,严格监督,并积极配合有关部门做好核查工作。

(四)各有关单位都要注意简化操作环节,精简审批程序,加快审批速度,使此项重大免税政策落到实处,收到实效。

三、结转项目进口设备的免税

(一)对1996年3月31日以前按国家规定程序批准的技术改造项目进口设备,从1998年1月1日起,按原批准的减免税设备范围,免征进口关税和进口环节增值税,由项目单位凭原批准文件到其主管海关办理免税手续。

(二)对1996年4月1日至1997年12月31日按国家规定程序批准设立的外商投资项目和国内投资项目的进口设备,以及1995年1月1日至1997年12月31日利用外国政府贷款和国际金融组织贷款项目的进口设备,从1998年1月1日起,除本规定明确不予免税的进口商品外,免征进口关税和进口环节增值税,由项目单位凭原批准的文件到其主管海关办理免税手续。

中华人民共和国国务院

一九九七年十二月二十九日

ATTACHMENT 103

8291

国家税务总局关于停止执行企业购买国产设备投资抵免企业所得税政策问题的通知

国税发〔2008〕52号

各省、自治区、直辖市和计划单列市国家税务局、地方税务局：

现就实施新企业所得税法后，企业购买国产设备投资抵免企业所得税的政策问题通知如下：

自2008年1月1日起，停止执行企业购买国产设备投资抵免企业所得税的政策。

国家税务总局

二〇〇八年五月十六日

Circular of the State Administration of Taxation concerning Stopping the Implementation of the Policy of Enterprise Income Tax Deduction and Exemption for Investment by Purchasing Domestically Produced Equipments

Guo Shui Fa [2008] No.52

State and local tax bureaus of all provinces, autonomous regions, municipalities and cities directly under the State plan:

The issues concerning enterprises income tax deduction and exemption for investment by purchasing domestically produced equipments after implementation of new Enterprise Tax Law are hereby notified as follows:

As of January 1, 2008, the policy concerning enterprises income tax deduction and exemption for investment by purchasing domestically produced equipments shall stop implementation.

State Administration of Taxation
May, 26, 2008

2009 Guangdong Patent Award Implementation Proposal

I. Organization

(I) The 2009 Guangdong Patent Award Appraising and Electing Committee should be established by Guangdong Province Department of Intellectual Property and Department of Personnel; following is the list :

Director : Kaiyuan Tao

Vice Director: Kuantuan Chen

Liangsheng Zheng

Officer : Zhihong Lao

Hua Li

Guanghua Huang

Zaidong Liu

Hong Xie

Youlou Yuan

Huakun Zhuang

Weining Lan

(I) The 2009 Guangdong Patent Award Appraising and Electing Committee should be established by Guangdong Province Department of Intellectual Property and Department of Personnel; The Appraising and Electing Offices and Expert Committee should be established under the Guangdong Patent Award Appraising and Electing Committee, the Office should be located at Guangdong Province Department of Intellectual Property; the Expert Committee should including technical, economic, legal and management experts.

II. Type of Awards

(1) Guangdong Patent Award includes Golden Award and Excellent Award

(II) Guangdong Patent Award includes invention and utility model patent award and industry design award. Invention and utility model patent award includes less than 10 Golden Awards and 40 Excellent Awards; industry design includes less than 5 Golden Awards and 15 Excellent Awards.

III. Election Criteria

(I). The election criteria for innovations and utility models patent

i. The technical proposal of innovations and utility models should be skillfully constructed and innovative with high creation and technical level; it should contribute to technical improvement and creation.

ii. The patent brought significant economic or social benefit, or can bring benefit potentially.

iii. The patent holder positively protects the patent, and has achieved those protections significantly.

(II). The election criteria of industrial design

i. The industrial design has reached high level at shape, pattern and color.

ii. Application of this industrial design brought significant economic or social benefit, or can bring benefit potentially.

iii. The patent holder positively protects the patent, and has achieved those protections significantly.

IV. Application requirement and materials

(1) Application Requirement

1. The applicant who is the patent holder or the patent application institute, must

registered in Guangdong province, and independent legal personality ;

2. The applied program must obtained invention patent, utility model patent or the industry design patent by the State Department of Intellectual Property before August 31 2008. (Not including National Defense Patent and Confidential Patent) ;

3. The patent is effective, upon which there is no ownership dispute, innovators' dispute or designers' dispute;

4. The patent and products fulfill the state and province industry and environment policy ;

5. The patent brought significant economic or social benefit, or can bring benefit potentially.

6 . The patent has not been granted Guangdong Patent Award before.

(II) Application Material

1. Guangdong Patent Award Application ;

2. Patent Certificate and its instruction;

3. If the applicant is not patent holder, material proving legitimate use of the patent should be submitted ;

4. Economic benefit certificate of patent application (provided by financial department of the application institutes) , explain of the social benefit ;

5. Market enter certificate of special product (as drug, food, pesticide, etc)

6. Other materials (Obtain donation, award, prestige etc)

7. If the applied program is industry design, patent sample or model should be

submitted.

V. Application and Election Process.

(I) Application Process

i. Applicant should submit the application to the Department of Intellectual Property Bureau, Department of Personal, and province related institutes or the "211 project" universities;

ii. The recommended institutes should elected primary according to application standard and requirements, and report to Guangdong Patent Award Appraising and Electing Committee based on pointed recommendation;

iii. The academicians of Chinese Academy of Science and Chinese Academy of Engineering recommend one program belong to their ;the applicant institute should fill the Guangdong Patent Award Application Form and submit to Guangdong Patent Award Appraising and Electing Office after approved by the academicians.

(II) Election Process

i. The Electing Office will primary examine the recommended programs, keep the programs anonymity and submit to Expert Committee;

ii. Expert Committee will appraise the programs based on appraise standard, and make comments.

iii. The Guangdong Patent Award Appraising and Electing Committee will decide the programs granted award, and will publish that information for 15 days.

iv. Guangdong Patent Award Appraising and Electing Committee will approve those programs if there is no dissent during the 15 days or the dissent does not reasonable.

VI. Grant Measures

(I). Guangdong Province Department of Intellectual Property and Department of

Personnel will grant "Guangdong Patent Golden Award" and "Guangdong Patent Excellence Award" after appraising and electing

(II). Guangdong Province Department of Intellectual Property and Department of Personnel will grant Award Certificate and Bonus to the patent holder or operation institute.

(III). Guangdong Province Department of Intellectual Property and Department of Personnel will publish the award items and institutes granted the awards on Nanfang Daily; also will offer broad propaganda.

(IV). Guangdong Province Department of Intellectual Property will in priority recommend these institutes who have been granted the Province Patent Award and fulfill the requirement of application to participate in China Patent Award competition.

VII. Supervision and Management

(I) If the applicant institutes plagiarize, counterfeit, violate others' patent, provide fake material, data, or obtain Guangdong Patent Award illegally, Guangdong Patent Award Appraising and Electing Committee has right to cancel the award, certificate and grand shall be returned.

(II) If the recommendation institute or recommender provide faked data, material, help to obtain Guangdong Patent Award illegally, Guangdong Patent Award Appraising and Electing Committee will issue circulate a notice of criticism; if serious, the recommendation qualification will be canceled.

(III) The staff working for the activity must follow the principles and keep information confidential. The election qualification will be canceled if the person abuse authority, malpractice and commit illegalities for personal gain; Guangdong Patent Award Appraising and Electing Committee will provide administration punishment opinion to his supervisor.

2009 年广东专利奖评选活动组织方案

为贯彻落实国家和省知识产权战略纲要，鼓励和调动我省发明创造的积极性，提高我省自主创新能力和专利运用水平，推动我省产业结构优化升级，省知识产权局会同省人事厅在全省开展 2009 年广东专利奖的评选和表彰活动。活动组织方案如下：

一、组织领导

(一) 省知识产权局、省人事厅联合组成 2009 年广东专利奖评选委员会，成员名单如下：

组 长：陶凯元（省知识产权局局长）

副组长：陈康团（省人事厅副厅长）

郑良生（省知识产权局副局长）

成 员：劳帜红（省人事厅公务员管理处处长）

李 华（省人事厅公务员管理处科长）

黄光华（省知识产权局办公室主任）

刘在东（省知识产权局法制处处长）

谢 红（省知识产权局协调管理处处长）

袁有楼（省知识产权局规划发展处处长）

庄华坤（省知识产权局机关党委副书记）

蓝伟宁（广州专利代办处主任）

（二）评选委员会下设评选办公室和专业评审组，评选办公室设在省知识产权局；专业评审组由技术、经济、法律、管理专家组成。

二、奖项种类

（一）广东专利奖设金奖和优秀奖。

（二）广东专利奖设发明、实用新型专利奖项和外观设计专利奖项。其中发明、实用新型专利金奖 10 项以内、优秀奖 40 项以内，外观设计专利金奖 5 项以内、优秀奖 15 项以内。

三、评选标准

（一）发明、实用新型专利评选标准

1. 发明、实用新型专利所提供的技术方案构思巧妙、新颖，原创性强，技术水平高，对促进本领域的技术进步与创新有突出的作用。
2. 实施该发明、实用新型专利后取得了突出的经济效益或社会效益，或具有潜在的较大经济效益或社会效益。
3. 该发明、实用新型专利的专利权人对于该项专利权的保护措施积极主动，取得了显著成效。

（二）外观设计专利评选标准

1. 外观设计专利在形状、图案、色彩或其结合上具有较高水平；
2. 实施该外观设计专利后取得了突出的经济效益或社会效益，或具有潜在

的较大经济效益或社会效益。

3.该外观设计专利的专利权人对于该项专利权的保护措施积极主动，取得了显著成效。

四、申报条件和材料

(一) 申报条件

1.申报单位必须是在广东省行政区域内登记注册、具备独立法人资格的专利权人或专利实施单位；

2.申报项目必须是于2008年8月31日之前，已获得国家知识产权局授予专利权的发明、实用新型和外观设计专利（不含国防专利和保密专利）；

3.该专利权有效且不存在专利权属纠纷、发明人或设计人纠纷和专利权无效纠纷；

4.该专利技术及其产品符合国家和省的产业和环保政策；

5.该专利项目发明创造水平高，已经实施并取得了显著经济效益和社会效益或已经实施并具有较大的潜在经济效益和社会效益；

6.该专利未曾获得过广东专利奖。

(二) 申报材料

1.《广东专利奖申报书》；

2.专利证书及专利说明书（不含扉页）；

3.申报单位不是专利权人的，需要提供对该专利享有合法实施权的文件；

4. 专利实施的经济效益证明(实施单位财务部门出具)、社会效益情况说明；
5. 特殊产品(如药品、食品、农药等)的市场准入证明。
6. 其他需要提供的材料(获得资助、获奖、商誉情况等)。
7. 申报项目是外观设计专利的，提交该外观设计专利产品样品或模型。

五、申报和评选程序

(一) 申报程序

1. 申报单位按所在地或所属系统，向地级以上市知识产权局、人事局或省直有关单位或我省“211工程”高校申报；
2. 推荐单位根据申报条件和评选标准对申报评选的项目进行遴选，并按照指定的推荐指标报广东专利奖评选办公室；
3. 在粤的中国科学院和中国工程院院士每人可以推荐一项所属研究领域的项目报奖；由申报单位填写《广东专利奖申报书》，经院士签署推荐意见后，申报单位直接报广东专利奖评选办公室。

(二) 评审程序

本届广东专利奖按匿名的评审方式进行，程序如下：

1. 评选办公室对推荐的项目进行初步审查，将符合申报条件项目申报材料进行匿名处理，提交专业评审组。
2. 专业评审组根据评审标准对项目进行评审，提出评审意见。
3. 评选委员会根据专业评审组的评审意见，确定拟奖项目及等级，并将拟

奖项目及等级情况进行为期 15 天的公示。

4. 评选委员会对在公示期内无异议或异议不成立的项目批准获奖。

六、奖励办法

(一) 省知识产权局、省人事厅对评选出的金奖和优秀奖项目, 分别授予“广东专利金奖”和“广东专利优秀奖”。

(二) 省知识产权局、省人事厅对获得广东专利奖的专利权人或实施单位颁发证书和奖金, 对获奖项目的发明人或设计人颁发证书。

(三) 省知识产权局、省人事厅在《南方日报》上公布获奖项目和单位, 并对获奖项目和单位进行广泛宣传。

(四) 对获得广东专利金奖且符合中国专利奖申报条件的, 省知识产权局优先推荐参加中国专利奖的评选。

七、监督管理

(一) 申报单位剽窃、假冒、侵犯他人专利权, 弄虚作假提供虚假材料、数据或者以其他不正当手段骗取广东专利奖的, 由广东省专利奖评选委员会撤销其奖项, 并追回证书和奖金。

(二) 推荐单位或推荐人提供虚假数据、材料, 协助他人骗取广东省专利奖的, 由广东省专利奖评选委员会通报批评, 情节严重的给予暂停或者取消其推荐资格。

(三) 参与广东省专利奖评选活动的有关人员要严守工作纪律、公正廉洁、保守秘密。对在评选活动中滥用职权、玩忽职守、徇私舞弊的人员, 取消其评审

资格，并由广东省专利奖评选委员向其主管部门或所在单位提出行政处分建议。

Provisions of Guangzhou Municipality on Encouraging Foreign Investors to Set up Headquarters and Regional Headquarters

Article 1 For the purposes of further opening to the outside world, improving the investment environment and promoting the economic development, these Provisions are formulated in accordance with the relevant laws, regulations, and in light of the actual circumstances.

Article 2 The term 'headquarters' as mentioned in these Provisions refers to the one and only headquarters established in this Municipality by a foreign investor (including two county-level counties, i.e. Conghua and Zengcheng, the same below), which exercises the business operation and management functions over the enterprises invested by it within or outside China.

The term 'regional headquarters' refers to the headquarters established in this Municipality by a foreign investor, which exercises the business operation and management functions over all or some of the enterprises invested by it within a certain area of China.

The headquarters or regional headquarters may be established in the form of an investment company, management company, research and development center, or production enterprise with the nature of headquarters.

Article 3 The foreign trade and economic cooperation administrative department of Guangzhou Municipality (hereinafter referred to as the Municipal FTEC administrative department) shall be responsible for the certification of headquarters and regional headquarters established within this Municipality, as well as the organization and implementation thereof, coordinate with the pertinent departments to administer the headquarters and regional headquarters.

The departments of industry and commerce, finance and tax, foreign affairs, public security, etc. shall, according to the scope of their respective functions, administer the headquarters and regional headquarters.

Article 4 An investment company established within this Municipality upon approval of the Ministry of Commerce may apply for being accredited as a headquarters or regional headquarters.

To apply for accrediting a management company, foreign-funded investment research and development company upon accreditation or production enterprise with the nature of headquarters as a headquarters or regional headquarters, the following requirements shall be satisfied simultaneously:

- (1) Its parent company has a good credit standing and has total assets of USD 300 million or more for the 1 year prior to filing the application;
- (2) It has invested or has been authorized to manage 3 or more enterprises in accumulation within and outside China and it exercises the management and service functions over them;
- (3) The registered capital actually paid by the enterprises, which it invests or it is authorized to manage within China, amounts to USD 30 million;
- (4) It has the registered capital of USD 2 million or more; and
- (5) It is an independent legal person.

Article 5 A headquarters or regional headquarters established within this Municipality may, apart from the original business scope, engage in some or all of the following business operation, management and service activities under the laws, rules and regulations:

- (1) To make investment and business operation decisions within the fields available for foreign investments;
- (2) To offer marketing services, including dealing with the import and export businesses and distributing commodities or providing after-sale services on behalf of the enterprises that it manages;
- (3) To operate the funds or to carry out financial management. Upon approval and supervision by the foreign exchange administrative department, it may balance the foreign exchange among the enterprises that it manages. Upon approval of the banking regulatory department, it may establish

a central pool of funds in a domestic bank so as to uniformly adjust the self-owned funds of the domestic subsidiaries that it manages, and to help the enterprises that it manages to seek loans and provide guaranties to them;

(4)To offer technical support and to make technological research and development:

(5)To train and manage the employees, to assist the enterprises that it manages to manage the human resources;

(6)To offer information and logistics services. To provide the enterprises that it manages with comprehensive services relating to market information, investment policy consultation, transportation, storage, etc.;

(7)To undertake outsourcing businesses from overseas companies; and

(8)Other business operation, management and service activities as prescribed by laws, rules and regulations.

Article 6 Where an investment company, management company, research and development center or production enterprise with the nature of headquarters established in this Municipality by a foreign investor (hereinafter referred to as the foreign-funded enterprise already established) applies for being accredited as a headquarters or regional headquarters, it shall file an application to the Municipal FTEC administrative department and submit the following materials:

(1) An application signed by the legal (authorized) representative of the foreign-funded enterprise already established;

(2)The authorization document on the establishment as well as on the basic functions of the headquarters or regional headquarters, which have been signed by the legal (authorized) representative of the parent company;

(3)The approval certificate, business license and capital verification report of the foreign-funded enterprise already established (photocopies);

(4)The credit standing certificate, registration document (photocopy), and certificate of the legal representative of the parent company;

(5)A list of the enterprises which accept the management and services of the headquarters or regional headquarters (accompanied by the enterprise approval certificate, and photocopies of the business license and capital verification report);

(6)The authorization document which the parent company gives to the legal representative candidate of the headquarters or regional headquarters, and the identity certificate of said legal representative candidate;

(7)Other materials as prescribed in laws, rules and regulations. Where any newly established management company, research and development center or production enterprise with the nature of headquarters applies for being accredited as the headquarters or regional headquarters, it shall, apart from the materials as listed above, submit the following materials:

(1)The articles of association and feasibility research report for the management company, research and development center or production enterprise with the nature of headquarters;

(2)A certificate of lawfulness of the source of company site (photocopy);

(3)The recent 3-year balance sheets of the parent company;

(4)The name list of the members of the board of directors appointed by the parent company; and

(5)Other materials as prescribed by any law, rule or regulation. If no indication of photocopy is given for the materials as mentioned above, the applicant shall provide the original documents. If the applicant entrusts an intermediary agency to go through the application formalities or provide any document which is not signed by the legal representative of the parent company, the applicant shall present a corresponding authorization.

Article 7 The Municipal FTEC administrative department shall, within 15 working days after it

receives a complete set of application materials, complete the accreditation. If the requirements are met, it shall make a decision of accreditation and issue an accreditation certificate to the applicant.

Article 8 Where any applicant is accredited as a headquarters, the Municipal Government shall award it 5 million yuan. Where an applicant is accredited as a regional headquarters, the Municipal Government shall award it 2 million yuan.

Article 9 Where an institution newly established in this Municipality is accredited as a headquarters or regional headquarters, if it purchases or builds any office for self use (excluding annexes and supporting buildings), it shall be given a subsidy of 1,000 yuan per sq. m. on the basis of the part of the construction area of the office. The total subsidy shall be paid in installments in 3 years. The headquarters or regional headquarters shall not rent or sell the office to the outside during the period of enjoying the subsidy. If a headquarters or regional headquarters rents any office for self-use, it shall, every year within 3 years, be given a rental subsidy at 30% of the reference rental price for the houses of the same road section, same area and same time in the house lease market as announced by the Municipal state land and housing administrative department. During the period of enjoying the rental subsidy, it shall not sub-rent the office, nor may it change the purpose of the office.

Where any institution, which has been established within this Municipality prior to the implementation of these Provisions, is accredited as a headquarters or regional headquarters, if it needs to purchase, build or rent any new office due to the development of its business, it shall be given a subsidy at 50% of the aforesaid criterion.

The construction area of an office purchased, built or rented by a headquarters or regional headquarters of a foreign investor, for which a subsidy will be given, shall be based on the construction area checked and ratified by the Municipal state land and housing administrative department.

If any headquarters or regional headquarters rents or sells any office to the outside or changes the purpose of any office by violating the aforesaid provisions, it shall refund the subsidy it has obtained and shall make up the interest according to the bank loan interest rate of the same period.

Article 10 The Municipal Government shall grant an award to the headquarters and regional

headquarters set up in the form of a head or branch institution, as well as to those which have made outstanding contributions to the economic development of this Municipality and have made good economic and social benefits. The specific measures shall be formulated and implemented by the Municipal finance administrative department and the Municipal FTFC administrative department.

This Municipal Government shall grant an award to the foreign senior managers of the headquarters or regional headquarters who have made outstanding contributions to the economic development of this Municipality.

Article 11 A headquarters or regional headquarters accredited may enjoy the tax preferential policies of the state.

After the provincial government approves the application of this Municipal Government, the headquarters or regional headquarters may enjoy the preferential treatment, namely the exemption or deduction of local income tax.

The real estate newly built or purchased by any headquarters or regional headquarters may, from the month of completion of the construction or purchase, be exempted from the urban real estate tax in 3 years. The headquarters or regional headquarters shall be exempted from the business tax on the revenues from investment to the establishment of research and development institutions, from technology transfer, technological development and related technical consultation, as well as from technical services.

Any self-use equipment, which is imported by a headquarters or regional headquarters engaging in any industry where foreign investments are encouraged by the state and which is within the total investment, shall be exempted from the import customs duties and from the value added tax of the import link, unless it is a non-tax-free import commodity as prescribed by the state.

The foreign employees of a headquarters and regional headquarters may, in pursuance of the relevant provisions, enjoy preferential policies on the individual income tax on subsidies of residential houses, family visit, education of children, etc.

Article 12 Any research and development center accredited as a headquarters or regional headquarters may enjoy the preferential policies of the state and of this Municipality on foreign-funded research and development centers. If the headquarters or regional headquarters is evaluated and confirmed as a foreign-funded advanced technological enterprise or product export

enterprise, it may enjoy the corresponding preferential policies.

Article 13 Where any headquarters or regional headquarters, in the form of processing trade with the supplier's materials, imports any raw materials or spare parts to offer to a production enterprise, which is invested by it or which it is authorized to manage, to process, this production enterprise may apply to the competent tax organ for being exempted from the value added tax on its charges for the processing or entrusted processing of the goods.

Article 14 A headquarters or regional headquarters is encouraged or supported to establish transnational procurement centers and logistics centers. A transnational procurement center or logistics center may, in accordance with the relevant provisions of the state, obtain the import and export business operation right. It may enjoy the tax rebate policies when it exports goods. The headquarters or regional headquarters may, in light of the production needs, apply for establishing bonded warehouses and bonded factories.

Article 15 After the provincial government approves the application of this Municipal Government, a headquarters or regional headquarters may enjoy the preferential treatment, namely a cap of the administrative fee or a lower administrative fee. For the public facilities of water, electricity, gas, communication, the relevant departments of this Municipality shall actively support and make a uniform arrangement.

Article 16 A headquarters or regional headquarters is encouraged or supported to participate in the reform, restructuring and reorganization of enterprises of this Municipality by way of having shares, acquisition, merger, contracting, lease or trust. A post-restructuring enterprise, which satisfies the criterions prescribed by the relevant laws and regulations for foreign-funded enterprise, may enjoy the treatments to foreign-funded enterprises.

Article 17 Upon approval of the foreign exchange administrative department, a headquarters or regional headquarters may, under the legal framework for entrusted loans, manage the foreign exchange funds of domestic member companies within the date of foreign exchange position in a centralized manner through a designated bank.

The finance center or fund center established by a headquarters or regional headquarters may, upon approval of the foreign exchange administrative department, open an offshore account in the domestic designated bank to manage the foreign exchange funds of overseas member companies

in a centralized manner.

The scope of revenues of the offshore account shall be the foreign exchange funds remitted into China by overseas member companies, and the foreign exchange funds to domestic member companies under overseas loans as approved by the foreign exchange administrative department. The scope of payments shall be funds remitted to domestic member companies.

Upon approval of the foreign exchange administrative department, when a headquarters or regional headquarters engages in lending business abroad, it may, in pursuance of the relevant provisions of the state, handle the forward settlement and sale of foreign exchange, and RMB and foreign exchange swap businesses.

A headquarters or regional headquarters which meets the relevant requirements may apply to the foreign exchange administrative department for accreditation of the qualification for granting loans overseas.

With regard to any item of non-trade sale settlement and payment of foreign exchange, for which the examination and approval power is not clarified by any existing regulation, if it has equivalent value of USD 100,000 or less, it may, upon approval of the foreign exchange administrative department, be checked and handled by the foreign exchange designated bank. If it has the equivalent value more than USD 100,000, it shall be first subject to the examination and approval of the foreign exchange administration, then go through the payment formalities in the designated bank.

Article 18 A Chinese employee of a headquarters or regional headquarters who goes to Hong Kong, Macao, Taiwan Region or foreign country for business need shall be given convenience when leaving China.

Where a foreign senior manager or technician of a headquarters or regional headquarters needs several times of temporary entry into China, he may apply for visit visa which is valid for several times within a period from 6 months to 1 year. An alien of a headquarters or regional headquarters who needs to reside in this Municipality for a long time may apply for an alien residence permit, which is valid for a period from 1 year to 5 years. An alien of a headquarters or regional headquarters who needs to come to this Municipality temporarily may, in accordance with the relevant provisions of the state, apply to the public security department for a port visa to enter China.

Article 19 The family members of the senior managers of a headquarters or regional headquarters may be given convenience to enter into China, stay in China, and be admitted to schools.

Article 20 The Municipal FTEC administrative department shall supervise and administer the headquarters and regional headquarters accredited, it shall cancel the accreditation certificate of any headquarters or regional headquarters which does not meet the relevant requirements any longer, and shall terminate the preferential policies on it.

Article 21 These Provisions shall apply to the headquarters and regional headquarters established in this Municipality. The Detailed Rules for the Implementation of the Opinions of Guangzhou Municipality on Supporting the Development of the Financial Sector shall apply to the headquarters and regional headquarters of foreign-funded financial institutions.

Article 22 An investor from Hong Kong, Macao or Taiwan region who intends to establish a headquarters or regional headquarters in this Municipality shall follow these Provisions.

Article 23 The term 'senior manager' as mentioned in these Provisions refer to the chairman and deputy chairman of the board of directors, general manager, deputy general manager, chief supervisor and other senior managers of a headquarters or regional headquarters.

Article 24 The power to interpret these Provisions shall remain with the Municipal FTEC administrative department.

Article 25 If there is otherwise provision in any law, rule or regulation on headquarters or regional headquarters, this law, rule or regulation shall prevail.

Article 26 These Provisions shall be implemented as of the date of promulgation and shall be effective for 5 years.

广州市鼓励外商投资设立总部和地区总部的规定

第一条 为进一步扩大对外开放,改善投资环境,促进经济发展,根据有关法律、法规,结合本市实际情况,制定本规定。

第二条 本规定所称的总部是指外国投资者在本市(含从化、增城两县级市,下同)投

资设立的，对其在中国境内或以外区域所投资的企业行使经营和管理职能的唯一总机构。

本规定所称的地区总部是指外国投资者在本市投资设立的，对其在中国一定区域内所投资的全部或部分企业行使经营和管理职能的总机构。

总部和地区总部可以投资性公司、管理性公司、研发中心或具有总部性质的生产性企业等形式设立。

第三条 广州市对外贸易经济合作主管部门(以下简称市外经贸主管部门)负责外商投资在本市设立总部和地区总部的认定和组织实施工作,协调有关部门对总部和地区总部实施行政管理。

工商、财税、外事、公安等部门在各自职权范围内,依法对总部和地区总部实施行政管理。

第四条 经商务部批准在本市设立的投资性公司,可以申请认定为总部或地区总部。

以管理性公司、经认定的外商投资研发中心、具有总部性质的生产性企业形式申请设立或认定为总部或地区总部的,必须同时具备以下条件:

(一)母公司资信良好,申请前一年资产总额在3亿美元以上。

(二)在中国境内外投资或被授权管理的企业合计3个以上,且对其负有管理和服务职能。

(三)在中国境内投资的企业或被授权管理的企业实际缴付的注册资本出资额合计3000万美元以上。

(四)注册资本在200万美元以上。

(五)具有独立法人资格。

第五条 在本市设立的总部或地区总部除其原有经营范围外,按照法律、法规、规章的规定,还可以从事以下部分或全部经营、管理和服务活动:

(一) 在国家允许外商投资的领域内进行投资及经营决策。

(二) 市场营销服务。包括代理所管理企业的进出口业务和商品分销业务, 或提供售后服务等。

(三) 资金运作与财务管理。经外汇管理部门批准并接受其监督, 可在其管理的企业之间平衡外汇; 经银行业监督管理部门批准, 可选择境内银行建立资金总库, 统一调配境内所管理关联子公司的自有资金余缺; 可以协助其管理的企业寻求贷款及提供担保。

(四) 技术支持和研究开发。

(五) 员工培训与管理。协助其管理的企业进行人力资源管理。

(六) 信息及物流服务。为其管理的企业提供市场信息、投资政策咨询、运输、仓储等综合服务。

(七) 承接境外公司的服务外包业务。

(八) 法律、法规、规章规定的其他经营、管理和服务活动。

第六条 外国投资者在本市已设立的投资性公司、管理性公司、研发中心或具有总部性质的生产性企业(以下简称已设外商投资企业)申请认定为总部或地区总部的, 应当向市外经贸主管部门提出申请, 并提交下列材料:

(一) 已设外商投资企业法定(授权)代表人签署的申请书。

(二) 母公司法定(授权)代表人签署的设立总部或地区总部及履行基本职能的授权文件。

(三) 已设外商投资企业的批准证书、营业执照及验资报告(均为复印件),

(四) 母公司的资信证明文件、注册登记文件(复印件)和法定代表人证明文件。

(五) 接受总部或地区总部管理和服务的企业名单(附企业批准证书、营业执照复印件和验资报告复印件)。

(六) 母公司对拟任总部或地区总部法定代表人的授权文件和拟任总部或地区总部法定代表人相应的身份证明文件。

(七) 法律、法规及规章规定的其他材料。新设立管理性公司、研发中心或具有总部性质的生产性企业，申请认定为总部或地区总部的，除本条上述所列材料外，还须提交下列材料：

(一) 拟设立管理性公司、研发中心或具有总部性质的生产性企业的章程及可行性研究报告。

(二) 公司场地来源的合法证明（复印件）。

(三) 母公司最近 3 年的资产负债表。

(四) 母公司委派的董事会成员名单。

(五) 法律、法规及规章规定的其他材料。以上材料未列明提供复印件的，应当提供文件的正本。委托中介机构办理设立申请手续或提供非母公司法定代表人签字文件的，应当出具相关委托授权书。

第七条 市外经贸主管部门应当在收到全部申请材料之日起 15 个工作日内完成认定工作，符合条件的，作出认定决定，发给认定证书。

第八条 经认定为总部的，市政府奖励 500 万元人民币；经认定为地区总部的，市政府奖励 200 万元人民币。

第九条 对在本市新设立机构并被认定为总部或地区总部，其本部购置、自建自用办公用房（不包括附属和配套用房）的，按建筑物办公用途部分的建筑面积计算，给予每平方米 1000 元人民币补贴，补贴在 3 年内分期支付完毕，享受补贴期间办公用房不得对外租赁；其本部租赁自用办公用房的，在 3 年内每年按照市国土房管部门公布的当时、当区域、当路段的房屋租赁市场租金参考价的 30% 予以租金补贴，享受补贴期间不得转租，不得改变办

公用房的用途。

对本规定实施前已在本市设立机构并被认定为总部或地区总部,因本部业务发展需要新购建或新租赁自用办公用房的,按上述标准的 50 % 给予补贴。

对外商投资总部或地区总部购置、自建自用办公用房和租赁办公用房给予补贴的建筑面积以市国土资源主管部门核定为准。

总部或地区总部违反上述规定租售、转租办公用房或改变办公用房用途的,应当退还已经领取的补贴并按银行同期贷款利率补交利息。

第十条 对以总分机构形式设置的总部和地区总部,以及对本市经济发展有突出贡献、取得良好经济和社会效益的总部和地区总部,市政府将给予奖励。具体办法由市财政主管部门和市外经贸主管部门制定实施。

对本市经济发展做出突出贡献的总部或地区总部的外籍高级管理人员,市政府将予以表彰。

第十一条 经认定为总部或地区总部的,可享受国家规定的税收优惠政策。

经市政府报省政府批准,总部或地区总部可依照国家有关规定享受免征或减征地方所得税的优惠。

总部或地区总部新建或购置的房产,自新建落成或购置之日起,实行 3 年免征城市房地产税。总部或地区总部投资设立研发机构、从事技术转让、技术开发业务和与之相关的技术咨询、技术服务取得的收入,免征营业税。

属于国家鼓励类外商投资产业的总部或地区总部,在投资总额内进口自用设备,除国家规定不予免税进口商品外,免征进口关税和进口环节增值税。

总部或地区总部的外籍员工可以按照有关规定享受住房补贴、探亲费、子女教育补贴等方面的个人所得税优惠政策。

第十二条 经认定为研发中心的总部或地区总部,可享受国家和本市对外商投资研发中心的优惠政策。总部或地区总部按规定考核确认为外商投资先进技术企业或产品出口的,可享受相应的优惠政策。

第十三条 总部或地区总部以来料加工贸易方式保税进口原材料、零部件给境内投资或授权管理的生产企业加工,该生产企业可向其主要征税的税务机关申报办理免征其加工或委托加工货物工缴费的增值税。

第十四条 鼓励和支持总部或地区总部在本市设立跨国采购中心和物流中心。跨国采购中心和物流中心依照国家有关规定,经批准可以取得进出口经营权,出口货物可以享受退税政策。总部或地区总部可以根据生产需要,申请设立保税仓和保税厂。

第十五条 经市政府报省政府批准,总部或地区总部可享受行政事业性收费限额封顶或缴费比例下浮优惠。总部或地区总部所需的水、电、气、通信等公共设施,市有关部门应积极支持,统筹安排。

第十六条 鼓励和支持总部或地区总部以参股、收购、兼并、承包、租赁、托管等方式参与本市企业的改革、改造和改组。重组后的企业,达到有关法律、法规规定的外商投资企业标准的,可享受外商投资企业待遇。

第十七条 经外汇管理部门批准,总部或地区总部可以在现行委托贷款的法律框架下,以外汇头寸日内集中方式,在指定银行对境内成员公司的外汇资金进行集中管理。

总部或地区总部设立的财务中心或者资金中心,经外汇管理部门批准,可以在境内指定银行开立离岸账户用于集中管理境外成员公司的外汇资金。

离岸账户收入范围为境外成员公司汇入的外汇资金和境内成员公司经外汇管理部门批准用于境外放款的外汇资金;支出范围为向境外成员公司汇款。

经外汇管理部门批准,总部或地区总部在开展境外放款业务时,可按国家有关规定办理

远期结售汇、人民币与外汇掉期业务。

总部或地区总部符合相关资格条件的,可以向外汇管理部门申请认定地区总部境外放款资格。

经外汇管理部门批准,对现行法规未明确的非贸易售付汇项目的审批权限,金额在等值 10 万美元(含)以下的非贸易售付汇项目由外汇指定银行审核办理,金额在等值 10 万美元(不含)以上的,由外汇局审核后到指定银行办理支付手续。

第十八条 对总部或地区总部中国籍人员因商务需要赴香港、澳门、台湾地区或者国外,提供出境便利。

总部或地区总部的外籍高级管理人员和技术人员需要多次临时入境的,可以申请办理 6 个月至 1 年多次入境有效的访问签证;需要在本市长期居留的总部或地区总部外籍人员,可以申请办理 1 年至 5 年有效的外国人居留许可,需要临时来本市的总部或地区总部外籍人员,可以按照国家有关规定向公安部门申请口岸签证入境。

第十九条 总部或地区总部的外籍高级管理人员家属出入境、居留、子女入学等,可按规定享受便利。

第二十条 市外经贸主管部门对经认定的总部和地区总部进行监督管理,对不再具备总部和地区总部条件的,取消其认定证书,并终止所享受的相关政策。

第二十一条 在本市设立的总部或地区总部适用本规定,外商投资金融机构的总部和地区总部适用《广州市支持金融业发展意见的若干实施细则》。

第二十二条 香港、澳门、台湾地区的投资者在本市设立总部或地区总部的,参照本规定执行。

第二十三条 本规定所称的高级管理人员,是指在总部或地区总部担任董事长、副董事长、总经理、副总经理和监事长等职务的高级管理人员。本规定所称“以上”除特别说明外,

均包括本数在内。

第二十四条 本规定由市外经贸主管部门负责解释。

第二十五条 法律、法规和规章对总部或地区总部另有规定的，从其规定。

第二十六条 本规定自颁布之日起施行，有效期5年。

Remote User

mbelanger

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商务部、中国出口信用保险公司关于利用出口信用保险扶持出口名牌发展的通知

商贸发[2005]332号

为落实党中央和国务院关于加快培育自主世界名牌精神，贯彻商务部等八部委《关于扶持出口名牌发展的指导意见》（商贸发[2005]124号），加快培育自主出口名牌，转变外贸增长方式，实现对外贸易可持续发展，商务部、中国出口信用保险公司现就利用出口信用保险扶持出口名牌发展的有关事宜通知如下：

一、各地商务主管部门和中国出口信用保险公司（以下简称中国信保）各营业机构要建立有效的协调机制，及时沟通情况，了解企业需求，研究利用出口信用保险扶持出口名牌发展的具体措施。

二、各地商务主管部门要配合当地中国信保营业机构宣传出口信用保险的政策性功能，鼓励列入“商务部重点培育和发展的出口名牌”名单的企业（以下简称名牌出口企业）利用出口信用保险开拓国际市场，开展国际化经营。

三、中国信保各营业机构要为辖区内的名牌出口企业制定专项服务计划，进行有针对性的扶持，并及时向当地商务主管部门通报有关情况。

四、名牌出口企业投保出口信用保险的，中国信保根据企业投保年限赋予其“重点培育客户”或“关键客户”资格，享受所有相关支持政策。

五、中国信保以海外投资保险、外派劳务保险等新产品为名牌出口企业在海外设立研发中心、生产基地和营销网络提供优惠服务。

六、中国信保优先为名牌出口企业提供国家风险报告、行业分析报告、风险管理建议书等各项增值服务，适当增加免费或优惠提供资信调查报告的数量，优先安排“信保通”网上业务操作及服务系统。

七、中国信保积极开发新产品，探索在产品创意与研发、品牌营销与推广、专利获得与保护等环节为名牌出口企业提供信用保险支持的新模式。

八、对名牌出口企业的个性化需求，采取“特事特办，随报随议”的方式尽量予以满足。

请各单位认真贯彻落实本通知精神。执行中如有问题，请及时向商务部（外贸司）和中国信保（业务发展部）反映。

特此通知

商 务 部

中国出口信用保险公司

二〇〇五年六月二十四日

**Circular on the Continuous Implementation of the Preferential Policy
on the Corporate Income Tax of Small-Scale and Low-Profit
Enterprises**

(Caishui [2011] No. 4)

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, and the Finance Bureau of Xinjiang Construction and Production Corps,

To consolidate and enlarge the achievement of responding to the international financial crisis, and make small and mid-size enterprises play a part in promote economic development and increase employment, we decide to continue to implement preferential policies on enterprise income tax on small and mid-sized enterprises in 2011 upon approval of the State Council. We hereby notify you of the following policies:

I. From January 1, 2011 to December 31, 2011, a small meager-profit enterprise, of which the annual taxable income is less than 30,000 yuan (including 30,000 yuan), shall compute the taxable income at the reduced rate of 50% and pay the enterprise income tax at the rate of 20%.

II. The term "small meager-profit enterprise" as mentioned in this Notice refers to a small meager-profit enterprise which conforms to the provisions of the Enterprise Income Tax Law of the People's Republic of China, the Regulation on the Implementation of the Enterprise Income Tax Law of the People's Republic of China and relevant tax policies.

Please comply with the aforesaid policies accordingly.

Ministry of Finance

State Administration of Taxation

Jan.27, 2011

财政部、国家税务总局关于继续实施小型微利企业所得税优惠政策的通知
(财税〔2011〕4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：

为巩固和扩大应对国际金融危机冲击的成果，发挥小企业在促进经济发展、
增加就业等方面的积极作用，经国务院批准，2011年继续实施小型微利企业所
得税优惠政策。现将有关政策通知如下：

一、自2011年1月1日至2011年12月31日，对年应纳税所得额低于3万
元(含3万元)的小型微利企业，其所得减按50%计入应纳税所得额，按20%的
税率缴纳企业所得税。

二、本通知所称小型微利企业，是指符合《中华人民共和国企业所得税法》
及其实施条例以及相关税收政策规定的小型微利企业。

请遵照执行。

财政部· · · ·
国家税务总局· ·
二〇一一年一月二十七日

ATTACHMENT 99

**Notice of the Ministry of Finance and State Administration of Taxation about the Policies on
Enterprise Income Tax on Small Meager-profit Enterprises**

(No. 133 [2009] 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, and the Finance Bureau of Xinjiang Construction and Production Corps,

To effectively respond to the international financial crisis and support the development of small and mid-sized enterprises, we hereby notify you of the following policies on enterprise income tax on small meager-profit enterprises upon approval of the State Council,

I. From January 1, 2010 to December 31, 2010, a small meager-profit enterprise, of which the annual taxable income is less than 30,000 yuan (including 30,000 yuan), shall compute the taxable income at the reduced rate of 50% and pay the enterprise income tax at the rate of 20%.

II. The term "small meager-profit enterprise" as mentioned in this Notice refers to a small meager-profit enterprise which conforms to the provisions of the Enterprise Income Tax Law of the People's Republic of China, the Regulation on the Implementation of the Enterprise Income Tax Law of the People's Republic of China and relevant tax policies.

Please comply with the aforesaid policies accordingly.

Ministry of Finance

State Administration of Taxation

December 2, 2009

财政部、国家税务总局关于小型微利企业有关企业所得税政策的通知
(财税〔2009〕133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：

为有效应对国际金融危机，扶持中小企业发展，经国务院批准，现就小型微利企业所得税政策通知如下：

一、自2010年1月1日至2010年12月31日，对年应纳税所得额低于3万元(含3万元)的小型微利企业，其所得减按50%计入应纳税所得额，按20%的税率缴纳企业所得税。

二、本通知所称小型微利企业，是指符合《中华人民共和国企业所得税法》及其实施条例以及相关税收政策规定的小型微利企业。

请遵照执行。

财政部· · ·
国家税务总局· · ·
二〇〇九年十二月二日

ATTACHMENT 98

Promulgation date: 11-07-2003
Effective date: 01-01-2003
Department: STATE ADMINISTRATION OF TAXATION
Subject: TAXATION

Circular of the State Administration of Taxation concerning the Tax Preferential Policy Applicable to Enterprises with Foreign Investment with Regard to Technology-Intensive and Knowledge-Intensive Projects
Guo Shui Fa [2003] No.135

With a view to accurately applying the tax preferential policy of the state, certain issues relating to the application of the tax preferential policy as specified in Article 73 of the Rules for the Implementation of the Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises (hereinafter referred to as "Rules for the Implementation of the Income Tax Law") to enterprises with foreign investment with regard to technology-intensive and knowledge-intensive projects are hereby notified as follows:

1. For enjoying the tax preferential policy as specified in Article 73 of the Rules for the Implementation of the Income Tax Law with regard to technology-intensive or knowledge-intensive projects, the leading products produced by an enterprise with foreign investment must be those listed in the China Catalogue of High and New Technological Products (promulgated in 2000) (hereinafter referred to as "Catalogue of Products"), and the income from sales of such leading products for the year must be more than 50% of the total income from sales of all products of the enterprise for the same year. If an enterprise fails to reach the above-mentioned 50% for any year, such enterprise may not, for the same year, enjoy the tax preferential policy as specified in Article 73 of the Rules for the Implementation of the Income Tax Law.
2. Enterprises approved to enjoy the tax preferential policy with regard to technology-intensive and knowledge-intensive projects shall annually submit a report on the percentage of the income from sales of the above-mentioned leading products to the local tax authorities for its verification and for archival purposes.
3. The tax authorities at different levels shall examine and submit to the authorities at the higher level the applications submitted by enterprises with foreign investment for enjoying the tax preferential treatment with regard to technology-intensive or knowledge-intensive projects, in strict accordance with the Circular of the State Administration of Taxation concerning the Tax Preferential Treatment Applicable to Enterprises with Foreign Investment with Regard to Technology-Intensive and Knowledge-Intensive Projects (No. [1995] 139 of the State Administration of Taxation). In the case of uncertainty as whether the products produced by the enterprise with foreign investment who submit the application are within the scope as specified in the Catalogue of Products, the State Administration of Taxation shall

request by letter the Torch High Technology Industrial Development Center under the Ministry of Science and Technology (hereinafter referred to as "Torch Center") to make a review. The State Administration of Taxation shall send a copy of such letter to the submitting authorities, which shall immediately urge the relevant enterprise to contact the Torch Center (telephone: 010-68511568) and to provide the relevant materials as may be required by the Torch Center for review.

4. The present Circular shall come into force as of January 1, 2003.

国家税务总局关于外商投资企业享受“两个密集型”税收优惠政策有关问题的通知
国税发[2003]135号

颁布日期：20031107 实施日期：20030101 颁布单位：国家税务总局

为准确落实国家税收优惠政策，现就外商投资企业技术密集、知识密集（以下简称“两个密集型”）项目，适用《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》（以下简称税法实施细则）第七十三条所规定的税收优惠政策的有关问题，通知如下：

一、外商投资企业“两个密集型”项目，适用税法实施细则第七十三条所规定的税收优惠政策时，其所生产的主导产品应属于科学技术部制定的《中国高新技术产品目录》（2000年颁布）（以下简称《产品目录》）范围，且上述主导产品的当年销售收入，应超过企业全年产品销售收入的50%。对主导产品当年销售收入没有超过全年销售收入50%的年度，该年度不得享受税法实施细则第七十三条所规定的相应税收优惠待遇。

二、经批准可以享受“两个密集型”税收优惠政策的企业，每年应将上述主导产品销售收入比例情况，报送当地税务机关审核备案。

三、外商投资企业申请享受“两个密集型”税收优惠待遇，各级税务机关应严格按照国家税务总局《关于外商投资企业享受“两个密集型”税收优惠有关问题的通知》（国税发[1995]139号）规定的要求进行审查、上报。对上报的资料中，外商投资企业生产的产品是否属于《产品目录》范围认定不清的，总局将函请科学技术部火炬高技术产业开发中心（以下简称“火炬中心”）复核。总局向火炬中心发函时，将抄送报送机关，报送机关应及时通知当地企业与火炬中心联系（联系电话：010-68511568），并按照火炬中心要求提供复核所需相关资料。

四、本通知自2003年1月1日起执行。

ATTACHMENT 97

国家税务总局(颁布单位)

19950721(颁布时间)

19950721(实施时间)

国税发[1995]139号(文号)

国家税务总局关于外商投资企业享受“两个密集型”税收优惠有关问题的通知

Circular of the State Administration of Taxation Concerning Enjoying the Preferential Taxation Policy of "the Two Intensive Enterprises" by Enterprises with Foreign Investment

GuoShuiFa [1995]No.139

July 21, 1995

The state tax bureaus of all provinces, autonomous regions, municipalities directly under the Central Government, municipalities separately listed on the State plan:

According to Article 73 of the Rules for the Implementation of the Income Tax Law of the People's Republic of China on Enterprises with Foreign Investment and Foreign Enterprises (hereinafter referred to as the Rules), the specification of issues concerning the productive enterprises which are located in the zones specified by the State Council and which involve in technology-intensive and knowledge-intensive projects (hereinafter referred to as the two intensive enterprises) to pay the business income tax by tax rate reduced to 15% is as follows:

1. "The two intensive enterprises" shall be determined according to the standard of high/new technology enterprises set out by the Commission of Science and Technology. During the process of execution, the enterprises shall file the application and report to competent taxation departments of province level for examination and approval after the issuance of certificate of check and approval of the Science and Technology Commission of province level, and the taxation departments of province level, satisfied in check, report to the State Administration of Taxation for ratification.
2. According to the provision of the Article 73 of the Rules, "the two intensive enterprises" may enjoy the relevant taxation preference after they pass on to different levers for report to the State Administration of Taxation for examination and approval, and every local taxation authorities shall not examine and approve "the two intensive enterprises" by themselves.

国家税务总局关于外商投资企业享受“两个密集型企业” 收优惠有关问题的通知

国税发[1995]139号

成文日期：1995-07-21

字体：【大】【中】【小】

各省、自治区、直辖市和计划单列市国家税务局：

根据《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》(以下简称细则)第七十三条的规定，现对设在国务院规定地区的从事技术密集、知识密集型项目的生产性外商投资企业(以下简称“两个密集型企业”)如何享受减按15%的税率缴纳企业所得税问题，明确如下：

一、“两个密集型企业”可以比照国家科学技术委员会制定的高新技术企业的标准进行判定。具体执行中，应由企业提出申请，经省级科委审核并出具审核证明后，报省级主管税务机关审查，省级税务机关审查合格后报国家税务总局批准。

二、根据细则第七十三条的规定，“两个密集型企业”必须在层报国家税务总局审批后方可享受有关税收优惠，各地税务机关不得自行审批“两个密集型企业”。

国家税务总局

一九九五年七月二十一日

ATTACHMENT 96

P.R.China

Quarterly Declaration Form of Income Tax for Foreign-invested Enterprises and Foreign Enterprises (B-BB1)

ID No. of Taxpayer:

Administration Code:

Taxable Year

YYYY-MM-DD

to

YYYY-MM-DD Unit: RMB Yuan

Enterprise Name	Hongkong, Macau, Taiwan		P.C.	Tel:
Address	Starting Date of Production, Operation		Code and Name of Enterprise Nature	
Code and Name of the Industry	The year in which enterprise made profit		Bank account No. and Bank name	
Items	Amount on Book	Declared amount as per laws	Remarks	
Calculation of checked taxable income tax	1. Total income			
	2. Profit margin checked by tax authority (%)			
	3. Taxable income 3=1*2			
Taxable income by converting outlay	4. Total outlay			
	5. Income converted			
	6. Profit margin checked by tax authority (%)			
Calculation of taxable enterprise income tax	7. Taxable Income 7=5*6			
	8. Applicable rate (%)			
	9. Amount of enterprise income tax to be paid 9=3*8 or 7*8			
	10. Actual levying rate (%)			
	11. Actual income tax 11=3*10 or 7*10			
Calculation of local income tax	12. Income tax reduced(exempted) 12=9-11			
	13. Applicable rate (%)			
	14. Local income tax to be paid 14=3*13 or 7*13			
	15. Actual levying rate (%)			
Calculation of income tax prepaid	16. Actual local income tax to be paid 16=3*15 or 7*15			
	17. Local income tax reduced(exempted) 17=14-16			
	18. Enterprise income tax prepaid before this quarter			
	19. Local income tax prepaid before this quarter			
	20. Enterprise income tax prepaid for the year 20=11+18			
	21. Local income tax prepaid for the year 21=16+19			
Announcement	Taxpayer hereby announce:The information in the declaration form is filled in as per the stipulations of the Income Tax Law of the People's Republic of china for Enterprises with Foreign Investment and Foreign Enterprises. It is accurate, reliable and complete.			
	Signature of the announcer			

Signature of financial principal

Signature of agent declarer

Date of receipt by

Chop of enterprise

Date of Filing:
Chop of Tax

Recipient

Printed by SAT

P.R.China

Annual Declaration Form of Income Tax for Foreign-invested Enterprises and Foreign Enterprises (B)

ID No. of Taxpayer:

Administration Code:

Taxable Year YYYY-MM-DD to YYYY-MM-DD Unit: RMB Yuan

Enterprise Name	Hongkong, Macau, Taiwan		P.C.	Tel:
Address	Starting Date of Production, Operation		Code and Name of Enterprise Nature	
Code and Name of the Industry	The year in which enterprise made profit		Bank account No. and Bank name	
Items	Amount on Book	Declared amount as per laws	Remarks	
Calculation of checked taxable income tax	1. Total income			
	2. Profit margin checked by tax authority (%)			
	3. Taxable income 3=1*2			
Taxable income by converting outlay	4. Total outlay			
	5. Income converted			
	6. Profit margin checked by tax authority (%)			
Calculation of taxable enterprise income tax	7. Taxable income 7=5*8			
	8. Applicable rate (%)			
	9. Amount of enterprise income tax to be paid 9=3*8 or 7*8			
	10. Actual levying rate (%)			
Calculation of local income tax	11. Actual income tax 11=3*10 or 7*10			
	12. Income tax reduced(exempted) 12=9-11			
	13. Applicable rate (%)			
	14. Local income tax to be paid 14=3*13 or 7*13			
Calculation of income tax to be made up (refunded)	15. Actual levying rate (%)			
	16. Actual local income tax to be paid 16=3*15 or 7*15			
	17. Local income tax reduced(exempted) 17=14-16			
	18. Enterprise Income tax prepaid for the year			
	19. Local Income tax prepaid for the year			
	20. Enterprise income tax to be made up (refunded) 20=11-18			
Announcement	21. Local income tax to be made up (refunded) 21=16-19			
	22. Total income tax to be made up (refunded) 22=20+21			
Taxpayer hereby announce: The information in the declaration form is filled in as per the stipulations of the Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises. It is accurate, reliable and complete. Signature of the announcer				

Signature of financial principal

Signature of agent declarer

Date of Filing:

Date of receipt by tax authority

Chop of enterprise

Chop of Tax Authority

Recipient

P.R.China

Quarterly Declaration Form of Income Tax for Foreign-invested Enterprises and Foreign Enterprises (A-AA1)

ID No. of Taxpayer:

Administration Code:

Taxable Year YYYY-MM-DD to YYYY-MM-DD Unit: RMB Yuan

Enterprise Name		Hongkong, Macau, Taiwan		P.C.		Tel:	
Address		Starting Date of Production, Operation		Code and Name of Enterprise Nature			
Code and Name of the Industry		The year in which enterprise made profit		Bank account No. and Bank name			
Items		Amount on Book	Declared amount as per laws			Remarks	
Income	1. Sales revenue						
Calculation of taxable income	2. Profit (loss) of this quarter						
	3. Amount for covering previous quarters' losses as stipulated						
	4. Amount for covering previous years' losses as stipulated						
Calculation of enterprise income tax	5. Taxable income of this quarter 5=2-3-4						
	6. Applicable rate (30%、24%、15%)						
	7. Amount of enterprise income tax 7=5*6						
	8. Actual levying rate (%)						
	9. Actual income tax 9=5*8						
Calculation of local income tax	10. Income tax reduced(exempted) 10=7-9						
	11. Applicable rate (3%)						
	12. Local income tax to be paid 12=5*11						
	13. Actual levying rate (%)						
Calculation of income tax prepaid	14. Actual local income tax to be paid 14=5*13						
	15. Local income tax reduced(exempted) 15=12-14						
	16. Enterprise income tax prepaid for this quarter						
	17. Local income tax prepaid for this quarter						
	18. Enterprise income tax prepaid for the year 18=9+16						
	19. Local income tax prepaid for the year 19=14+17						
Announcement	Taxpayer hereby announce:The information in the declaration form is filled in as per the stipulations of the Income Tax Law of the People's Republic of china for Enterprises with Foreign Investment and Foreign Enterprises. It is accurate, reliable and complete. Signature of the announcer						

Signature of financial
principal
Date of receipt by tax
authority

Signature of agent
declarer
Chop of enterprise
Recipient

Date of Filing:
Chop of Tax
Authority

Printed by SAT

P.R.China

Annual Declaration Form of Income Tax for Foreign-Invested Enterprises and Foreign Enterprises (A)

ID No. of Taxpayer:

Administration Code:

Taxable Year

YYYY-MM-DD

no.

YYYY-MM-DD

Use RMB Yuan

Enterprise Name	HongKong, Macao, Taiwan		P.C.	Tel.
Address	Starting Date of Production, Operation		Code and Name of Enterprise Nature	
Code and Name of the Industry	The year in which enterprise made profit		Bank account No. and Bank name	
	Items	Amount on Book	Declared amount as per laws	Remarks
Calculation of income	1. Sales revenue			
	2. Sales cost			
	3. Taxes and additions of major operations			
	4. Sales expenses			
Calculation of deductions	5. Administration expenses			
	6. Financial expenses			
	7. Profit(loss) of major operations 7=1-3			
	8. Profit(loss) of other operations			
Calculation of taxable income	9. Net amount of income and expenses from non-operational business			
	10. Net amount of other profit(loss)			
	11. Total profit(loss) 11=7+8+9+10 4.5.6			
	12. Adjustment of other taxable income			
	13. Amount for covering previous years' losses as stipulated			
	14. Taxable income 14=11+12-13			
	15. Deduction of technology development income tax as per the percentage stipulated			
	16. Actual Taxable income 16=14-15=0			
Calculation of enterprise income tax	17. Applicable rate (30%, 24%, 15%)			
	18. Amount of enterprise income tax 18=16*17			
	19. Actual levying rate (%)			
	20. Actual income tax 20=16*19			
Calculation of local income tax	21. Income tax reduction(exemption) 21=18-20			
	22. Applicable rate (7%)			
	23. Local income tax to be paid 23=16*22			
	24. Actual levying rate (%)			
Calculation of income tax to be made up (refunded)	25. Actual local income tax to be paid 25=16*24			
	26. Local income tax reduction(exemption) 26=23-25			
	27. Actual income tax to be paid 27=20+25			
	28. Income tax to be made up abroad			
	29. Income tax to be paid domestically and abroad 29=27+28			
	30. Income tax reduced or exempted as per policy			
	31. Actual income tax to be paid after reduction or exemption as per policy 31=29-30=0			
	32. Enterprise income tax to be paid for the year			
	33. Local income tax prepaid for the year			
	34. Income tax actually to be made up (refunded) 34=31-33=0			
	35. Enterprise income tax to be made up (refunded) for previous years' profits or losses			
36. Local income tax to be made up (refunded) for previous years' profits or losses				
37. Total income tax to be made up (refunded) for previous years' profits or losses 37=34+35+36				
Announcement	Taxpayer hereby announces: The information in the declaration form is filled in as per the stipulations of the Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises. It is accurate, reliable and complete. Signature of the announcer			

Signature of financial principal

Signature of agent doctor

Chop of enterprise

Date of Filing

Date of receipt by tax authority

Recipient

Chop of Tax Authority

中华人民共和国
外商投资企业和外国企业所得税年度申报表 (A类)

纳税人识别号：
征收号：

纳税年度：自 年 月 日 至 年 月 日

金额单位：人民币元

企业名称	地 址	海 关 号		固定代码	电话号
		开始生产、经营日期	税务登记代码及名称		
总行行名(代码及名称)		开始纳税年度		银行名称及帐号	
项 目		税款所属	报送申报表		备 注
收入额的计算	1. 主营业务收入				
	2. 主营业务成本				
	3. 主营业务税金及附加				
扣除额的计算	4. 营业费用				
	5. 管理费用				
	6. 财务费用				
	7. 主营业务利润(亏损)额 7=1-2-3				
应纳税所得额的计算	8. 其他业务利润(亏损)额				
	9. 营业外收支净额				
	10. 其他损益净额				
	11. 利润总额(亏损)总额 11=7+8+9+10+4-5-6				
	12. 其他应纳税调整(减)额				
	13. 按规定可弥补的以前年度亏损				
	14. 应纳税所得额 14=11+12-13				
	15. 技术开发费超支扣除额				
	16. 实际应纳税所得额 16=14-15+0				
	17. 适用税率(30%、24%、15%)				
应纳税企业所得额的计算	18. 应纳税企业所得额 18=16*17				
	19. 实际征收率(%)				
	20. 实际应纳税所得额 20=18*19				
	21. 减(免)企业所得税额 21=18-20				
应纳税地方所得额的计算	22. 适用税率(3%)				
	23. 应纳税地方所得额 23=16*22				
	24. 实际征收率(%)				
	25. 实际应纳税地方所得额 25=23*24				
	26. 减(免)地方所得税额 26=23-25				
	27. 实际应纳税所得税 27=20+25				
应补(退)所得税额的计算	28. 境外应补所得税				
	29. 境内外实际应纳税额 29=27+28				
	30. 政策性减免所得税				
	31. 扣除政策性减免所得税后实际应纳税所得税 31=29-30+0				
	32. 全年已抵缴企业所得税				
	33. 全年已预缴地方所得税				
	34. 实际应补(退)所得税额 34=31-32-33				
	35. 以前年度损益应补(退)企业所得税				
	36. 以前年度损益应补(退)地方所得税				
	37. 全年实际应补(退)所得税额 37=34+35+36				
备 注	声明：此纳税申报表是根据《中华人民共和国外商投资企业和外国企业所得税法》的规定填报的，是真实的、可靠的、完整的。 声明人签字：				

会计主管人签字：

代理申报人签字：

企业盖章：

填报日期：

税务机关收到日期：

接收人：

税务机关盖章：

中华人民共和国 外商投资企业和外国企业所得税季度申报表 (A类AA1)

纳税人识别号：

征收管理码：

纳税年度：自 年 月 日 至 年 月 日

金额单位：人民币元

企业名称	港、澳、台	邮政编码	电话号码
地址	开始生产、经营日期	经济类型代码及名称	
经济行业代码及名称	开始获利年度	银行名称及帐号	
项 目		帐数金额	税法申报金额
		备 注	
收入额	1. 本季主营业务收入		
应纳税所得额的计算	2. 本季利润(亏损)额		
	3. 按规定可弥补的以前季度亏损额		
	4. 按规定可弥补的以前年度亏损额		
	5. 本季度应纳税所得额 5=2-3-4		
	应纳税企业所得税的计算	6. 适用税率(30%、24%、15%)	
7. 应纳税企业所得税额 7=5*6			
8. 实际征收率(%)			
9. 实际应纳税企业所得税额 9=5*8			
应纳税地方所得税的计算	10. 减(免)企业所得税额 10=7-9		
	11. 适用税率(3%)		
	12. 应纳税地方所得税额 12=5*11		
	13. 实际征收率(%)		
	14. 实际应纳税地方所得税额 14=5*13		
已预缴所得税额的计算	15. 减(免)地方所得税额 15=12-14		
	16. 本季度前已预缴企业所得税额		
	17. 本季度前已预缴地方所得税额		
	18. 本年度已预缴企业所得税额 18=9+16		
声明	19. 本年度已预缴地方所得税额 19=14+17		
	郑重声明：此纳税申报表是根据《中华人民共和国外商投资企业和外国企业所得税法》的规定填报的，是真实的、可靠的、完整的。 <div style="text-align: right;">声明人签字：</div>		

会计主管人签字：

代理申报人签字：

企业盖章：

填表日期：

税务机关收到日期：

接收人：

税务机关盖章：

国家税务总局监制

中 华 人 民 共 和 国
外商投资企业和外国企业所得税年度申报表 (B类)

纳税人识别号:

征收管理码:

纳税年度: 自 年 月 日 至 年 月 日

金额单位: 人民币元

企业名称	港 澳 台		邮政编码	电话号码
地 址	开始生产、经营日期		经济类型代码及名称	
经济行业代码及名称	开始获利年度		银行名称及帐号	
项 目	帐载金额		依法申报金额	备 注
核定应纳税所得额的计算	1. 收入总额			
	2. 经税务机关核定的利润率 (%)			
	3. 应纳税所得额 3=1*2			
经费支出换算应纳税所得额	4. 经费支出总额			
	5. 换算的收入额			
	6. 经税务机关核定的利润率 (%)			
应纳税企业所得税额的计算	7. 应纳税所得额 7=5*6			
	8. 适用税率 (%)			
	9. 应纳税企业所得税额 9=3*8或7*8			
	10. 实际征收率 (%)			
	11. 实际应纳税企业所得税额 11=3*10或7*10			
应纳税地方所得税额的计算	12. 减(免)企业所得税额 12=9-11			
	13. 适用税率 (%)			
	14. 应纳税地方所得税额 14=3*13或7*13			
	15. 实际征收率 (%)			
	16. 实际应纳税地方所得税额 16=3*15或7*15			
应补(退)所得税额的计算	17. 减(免)地方所得税额 17=14-16			
	18. 全年已预缴企业所得税额			
	19. 全年已预缴地方所得税额			
	20. 应补(退)企业所得税额 20=11-18			
	21. 应补(退)地方所得税额 21=16-19			
声 明	22. 应补(退)所得税额 22=20+21			
	谨声明: 此纳税申报表是根据《中华人民共和国外商投资企业和外国企业所得税法》的规定填报的, 是真实的、可靠的、完整的。 声明人签字:			

会计主管人签字:

代理申报人签字:

企业盖章:

填报日期

税务机关收到日期:

接收人:

税务机关盖章:

国家税务总局监制

中华人民共和国
外商投资企业和外国企业所得税季度申报表 (B类BB1)

纳税人识别号：
征收管理码：

纳税年度：自 年 月 日 至 年 月 日

金额单位：人民币元

企业名称	税 务 台		邮政编码	电话号码
地 址	开始生产、经营日期		经济类型代码及名称	
经济行业代码及名称	开始获利年度		银行名称及帐号	
项 目	帐载金额	依法申报金额	备 注	
核定应纳税所得额的计算	1. 收入总额			
	2. 经税务机关核定的利润率(%)			
	3. 应纳税所得额 3=1*2			
经费支出换算应纳税所得额	4. 经费支出总额			
	5. 换算的收入额			
	6. 经税务机关核定的利润率(%)			
应纳税企业所得税的计算	7. 应纳税所得额 7=5*6			
	8. 适用税率(%)			
	9. 应纳税企业所得税额 9=3*8或7*8			
	10. 实际征收率(%)			
	11. 实际应纳税企业所得税额 11=3*10或7*10			
应纳地方所得税的计算	12. 减(免)企业所得税额 12=9-11			
	13. 适用税率(%)			
	14. 应纳地方所得税额 14=3*13或7*13			
	15. 实际征收率(%)			
已预缴所得税的计算	16. 实际应纳地方所得税额 16=3*15或7*15			
	17. 减(免)地方所得税额 17=14-16			
	18. 本季度前已预缴企业所得税			
	19. 本季度前已预缴地方所得税			
已预缴企业所得税的计算	20. 本年度已预缴企业所得税额 20=11+18			
	21. 本年度已预缴地方所得税额 21=16+19			
声 明	谨声明：此纳税申报表是根据《中华人民共和国外商投资企业和外国企业所得税法》的规定填报的，是真实的、可靠的、完整的。			声明人签字：

会计主管人签字：

代理申报人签字：

企业盖章：

填报日期：

税务机关收到日期：

接收人

税务机关盖章：

国家税务总局监制

ATTACHMENT 95

RULES FOR THE IMPLEMENTATION OF THE INCOME TAX LAW OF THE PEOPLE'S REPUBLIC OF CHINA FOR ENTERPRISES WITH FOREIGN INVESTMENT AND FOREIGN ENTERPRISES

(Promulgated by Decree No. 85 of the State Council of the People's Republic of China on June 30, 1991, and effective as of July 1, 1991)

Chapter I General Provisions

Article 1 These Rules are formulated in accordance with the provisions of Article 29 of the Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises (hereinafter referred to as the "Tax Law").

Article 2 "Income from production and business operations" mentioned in Article 1, paragraph 1 and paragraph 2 of the Tax Law means income from production and business operations in manufacturing, mining, communications and transportation, construction and installation, agriculture, forestry, animal husbandry, fishery, water conservation, commerce, finance, service industries, exploration and exploitation, and in other trades.

"Income from other sources" mentioned in Article 1, paragraph 1 and paragraph 2 of the Tax Law means profits (dividends), interest, rents, income from the transfer of property, income from the provision or transfer of patents, proprietary technology, income from trademark rights and copyrights as well as other non-business income.

Article 3 "Enterprises with foreign investment" mentioned in Article 2, paragraph 1 of the Tax Law and "foreign companies, enterprises and other economic organizations which have establishments or places in China and engage in production or business operations" mentioned in Article 2, paragraph 2 of the Tax Law are, unless otherwise especially specified, generally all referred to as "enterprises" in these Rules. "Establishments or places" mentioned in Article 2, paragraph 2 of the Tax Law refers to management organizations, business organizations, administrative organizations and places for factories and the exploitation of natural resources, places for contracting of construction, installation, assembly, and exploration work, places for the provision of labor services, and business agents.

Article 4 "Business agents" mentioned in Article 3, paragraph 2 of these Rules means companies, enterprises and other economic organizations or individuals entrusted by foreign enterprises to engage as agents in any of the following:

- (1) representing principals on a regular basis in the arranging of purchases and signing of purchase contracts and the purchasing of commodities on commission;
- (2) entering into agency agreements or contracts with principals, storing on a regular basis products or commodities owned by principals, and delivering on behalf of principals such products or commodities to other parties; and
- (3) having authority to represent principals on a regular basis in signing of sales contracts or in accepting of purchase orders.

Article 5 "Head office" mentioned in Article 3 of the Tax Law refers to the central organization which is established in China by an enterprise with foreign investment as a legal person pursuant to the laws of China and which is responsible for the management, operations and

control over such enterprise.

Income from production and business operations and other income derived by the branches within or outside China of an enterprise with foreign investment shall be consolidated by the head office for purposes of the payment of income tax.

Article 6 "Income derived from sources inside China" mentioned in Article 3 of the Tax Law refers to:

(1) income from production and business operations derived by enterprises with foreign investment and foreign enterprises which have establishments or places in China, as well as profits (dividends), interest, rents, royalties and other income arising within or outside China actually connected with establishments or sites established in China by enterprises with foreign investment or foreign enterprises;

(2) the following income received by foreign enterprises which have no establishments or sites in China:

(a) profits (dividends) earned by enterprises in China;

(b) interest derived within China such as on deposits or loans, interest on bonds, interest on payments made provisionally for others, and deferred payments;

(c) rentals on property leased to and used by lessees in China;

(d) royalties such as those received from the provision of patents, proprietary technology, trademarks and copyrights for use in China;

(e) gains from the transfer of property, such as houses, buildings, structures and attached facilities located in China and from the assignment of land-use rights within China;

(f) other income derived from China and stipulated by the Ministry of Finance to be subject to tax.

Article 7 In respect of Chinese-foreign contractual joint ventures that do not constitute legal persons, each partner thereto may separately compute and pay income tax in accordance with the relevant tax laws and regulations of the State; income tax may, upon approval by the local tax authorities of an application submitted by such enterprises, be computed and paid on a consolidated basis in accordance with the provisions of the Tax Law.

Article 8 "Tax year" mentioned in Article 4 of the Tax Law begins on January 1 and ends on December 31 under the Gregorian Calendar.

Foreign enterprises that have difficulty computing taxable income in accordance with the tax year stipulated in the Tax Law may, upon approval by the local tax authorities of an application submitted by such enterprises, use their own 12-month fiscal year as the tax year.

Enterprises commencing business operations in the middle of a tax year or actually operating for a period of less than 12 months in any tax year due to such factors as merger or shut-down shall use the actual period of operations as the tax year.

Enterprises that undergo liquidation shall use the period of liquidation as the tax year.

Article 9 "The competent authority for tax affairs under the State Council" mentioned in Article 8, paragraph 3 and Article 19, paragraph 3, Item (4) of the Tax Law and Article 72 of these Rules refers to the Ministry of Finance and the State Tax Bureau.

Chapter II Computation of Taxable Income

Article 10 "The formula for the computation of taxable income" mentioned in Article 4 of the Tax Law is as follows:

(1) Manufacturing:

- (a) taxable income = (profit on sales) - (profit from other operations)
- (b) profit on sales = (net sales) - (cost of products sold) - (taxes on sales) - [(selling expenses) - (administrative expenses) + (finance expenses)];
- (c) net sales = (gross sales) - [(sales returns) - (sales discounts and allowances)];
- (d) cost of products sold = (cost of products manufactured for the period)
- (e) cost of products manufactured for the period = (manufacturing costs for the period) + (inventory of semi-finished products and products in process at the beginning of the period) - (inventory of semi-finished products and products in process at the end of the period);
- (f) manufacturing costs for the period = (direct materials consumed in production for the period) - (direct labour) - (manufacturing expenses).

(2) Commerce:

- (a) taxable income = (profit on sales) + (profit from other operations)
- (b) profit on sales = (net sales) - (cost of sales) - (taxes on sales) - [(selling expenses) + (administrative expenses) + (finance expenses)];
- (c) net sales = (gross sales) - [(sales returns) + (sales discounts and allowances)];
- (d) cost of sales = (inventory of merchandise at the beginning of the period) + { (purchase of merchandise during the period) - [(purchase returns) + (purchase discounts and allowances)] + (purchasing expenses) } - (inventory of merchandise at the end of the period).

(3) Service trades:

- (a) taxable income = (net business income) + (non-operating income) - (non-operating expenses);
- (b) net business income = (gross business income) - [(taxes on business income) + (operating expenses) + (administrative expenses) + (finance expenses)].

(4) Other lines of business: Computations shall be made with reference to the above formulas.

Article 11 The computation of taxable income of an enterprise shall, in principle, be on an accrual basis.

The following income from business operations of an enterprise may be determined by stages and used as the basis for the computation of taxable income:

- (1) Where products or commodities are sold by installment payment methods, income from sales may be recognized according to the invoice date of the products or commodities to be delivered; income from sales may also be recognized according to the date of payment to be made by the buyer as agreed upon in the contract;
- (2) Where construction, installation and assembly projects, and provision of labour services extend beyond one year, income may be recognized according to the progress of the project or the amount of work completed;
- (3) Where the processing or manufacturing of heavy machinery, equipments and ships for other enterprises extends beyond one year, income may be recognized according to the progress of the project or amount of work completed.

Article 12 Where Chinese-foreign contractual joint ventures operate on the basis of product-sharing, the partners thereto shall be deemed to receive income at the time of the division of the products; the amount of income shall be computed according to the price sold to third party or with reference to prevailing market prices.

Where foreign enterprises are engaged in the co-operative exploration of petroleum resources,

the partners thereto shall be deemed to receive income at the time of the division of the crude oil; the amount of income shall be computed according to a price which is adjusted periodically with reference to the international market prices of crude oil of similar quality.

Article 13 In respect of income obtained by enterprises in the form of non-monetary assets or rights and interests, such income shall be computed or appraised with reference to prevailing market prices.

Article 14 "Exchange rate quoted by the State exchange control authorities" mentioned in Article 21 of the Tax Law refers to the buying rate quoted by the State Administration of Exchange Control.

Article 15 In respect of income obtained by enterprises in foreign currency, upon payment of income tax in quarterly instalments in accordance with the provisions of Article 15 of the Tax Law, taxable income shall be computed by converting the income into Renminbi according to the exchange rate quotation on the last day of the quarter. At the time of final settlement following the end of the year, no recomputation and reconversion need be made in respect of income in a foreign currency for which tax has already been paid on a quarterly basis; only that portion of the foreign currency income of the entire year for which tax has not been paid shall, in respect of the computation of taxable income, be converted into Renminbi according to the exchange rate quotation on the last day of the tax year.

Article 16 Where an enterprise is unable to provide complete and accurate certificates of costs and expenses and is unable to correctly compute taxable income, the local tax authorities shall determine the rate of profit and compute taxable income with reference to the profit level of other enterprises in the same or similar trade. Where an enterprise is unable to provide complete and accurate certificates of revenues and is unable to report income correctly, the local tax authorities shall appraise and determine taxable income by the use of such methods as cost (expense) plus reasonable profits.

When the tax authorities appraise and determine profit rates or revenues in accordance with the provisions of the preceding paragraph, and where other treatment is provided by the laws, regulations and rules, such other treatment shall be applicable.

Article 17 Foreign air transportation and ocean shipping enterprises engaged in international transport business shall use 5% of the gross revenues from passenger and cargo transport and shipping services arising within China as taxable income.

Article 18 Where an enterprise with foreign investment invests in another enterprise within China, the profits (dividends) so obtained from the enterprise receiving such investment may be excluded from taxable income of the enterprise; however, expenses and losses incurred in such above-mentioned investments shall not be deducted from taxable income of the enterprise.

Article 19 Unless otherwise stipulated by the State, the following items shall not be itemized as costs, expenses or losses in the computation of taxable income:

- (1) expenses in connection with the acquisition or construction of fixed assets;
- (2) expenses in connection with the transfer or development of intangible assets;
- (3) interest on capital;
- (4) various income tax payments;
- (5) fines for illegal business operations and losses due to the confiscation of property;
- (6) surcharges and fines for overdue payment of taxes;
- (7) the portion of losses due to natural disasters or accidents for which there has been

compensation:

(8) donations and contributions other than those used in China for public welfare or relief purposes;

(9) royalties paid to the head office;

(10) other expenses not related to production or business operations.

Article 20 Reasonable administrative expenses paid by a foreign enterprise with an establishment or site in China to the head office in connection with production or business operations of the establishment or site shall be permitted to be itemized as expenses following agreement by the local tax authorities after an examination and verification of documents of proof issued by the head office in respect of the scope of the administrative expenses, total amounts, the basis and methods of allocation, which shall be provided together with an accompanying verification report of a certified public accountant.

Administrative expenses in connection with production and business operations shall be allocated reasonably between enterprises with foreign investment and their branches.

Article 21 Reasonable interest payments incurred on loans in connection with production and business operations shall be permitted to be itemized as expenses following agreement by the local tax authorities after an examination and verification of documents of proof, which shall be provided by the enterprises in respect of the loans and interest payments. Interest paid on loans used by enterprises for the purchase or construction of fixed assets or the transfer or development of intangible assets prior to the assets being put into use shall be included in the original value of the assets. "Reasonable interest" mentioned in the first paragraph of this Article refers to interest computed at a rate not higher than normal commercial lending rates.

Article 22 Entertainment expenses incurred by enterprises in connection with production and business operations shall, when supported by authentic records or invoices and vouchers, be permitted to be itemized as expenses subject to the following limits:

(1) Where annual net sales are 15 million yuan (RMB) or less, not to exceed 0.5% of net sales; for that portion of annual net sales that exceeds 15 million yuan (RMB), not to exceed 0.3% of that portion of net sales.

(2) Where annual gross business income is 5 million yuan (RMB) or less, not to exceed 1% of annual gross business income; for that portion of annual gross business income that exceeds 5 million yuan (RMB), not to exceed 0.5% of that portion of annual gross business income.

Article 23 Exchange gains or losses incurred by enterprises during preconstruction or during production and business operations shall, except as otherwise provided by the State, be appropriately itemized as gains or losses for that respective period.

Article 24 Salaries and wages, and benefits and allowances paid by enterprises to employees shall be permitted to be itemized as expenses following agreement by the local tax authorities after an examination and verification of the submission of wage scales and supporting documents and relevant materials.

Foreign social security premiums paid by enterprises to employees working in China shall not be itemized as expenses.

Article 25 Enterprises engaged in such businesses as credit and leasing operations may, on the basis of actual requirements and following approval by the local tax authorities of a report thereon, provide year-by-year bad debt provisions, the amount of which shall not exceed 3% of the

amount of the year-end loan balances (not including inter-bank loans) or the amount of accounts receivable, bills receivable and other such receivables, to be deducted from taxable income of that year.

The portion of the actual bad debt losses incurred by an enterprise which exceeds the bad debt provisions of the preceding year may be itemized as a loss in the current year; the portion less than the bad debt provisions of the previous year shall be included in taxable income of the current year.

Bad debt losses mentioned in the preceding paragraph shall be subject to approval after examination and verification by the local tax authorities.

Article 26 "Bad debt losses" mentioned in Article 25, paragraph 2 of these Rules refers to the following accounts receivable:

- (1) due to the bankruptcy of the debtor, collection is still not possible after the use of the bankruptcy assets for settlement;
- (2) due to the death of the debtor, collection is still not possible after the use of the estate for repayment;
- (3) due to the failure of the debtor to fulfil repayment obligations for over two years, collection is still not possible.

Article 27 Accounts receivable already itemized as bad debt losses which are recovered in full or in part by an enterprise in a subsequent year shall be included in taxable income of the year of recovery.

Article 28 Foreign enterprises with establishments or places in China may, except as otherwise provided by the State, deduct as expenses foreign income tax, which has been paid on profits (dividends), interest, rents, royalties and other income received from outside China and actually connected with such establishments or places.

Article 29 "Net assets or remaining property" mentioned in Article 18 of the Tax Law means the amount of all assets or property following deduction of various liabilities and losses upon the liquidation of an enterprise.

Chapter III Tax Treatment for Assets

Article 30 "Fixed assets of enterprises" means houses, buildings and structures, machinery, mechanical apparatus, means of transport and other such equipment, appliances and tools related to production and business operations with a useful life of one year or more. Items not in the nature of major equipment which are used for production or business operations and which have a unit value of 2,000 yuan (RMB) or less, or with a useful life of two years or less may be itemized as expenses on the basis of actual consumption.

Article 31 The valuation of fixed assets shall be based on original cost.

The original cost of purchased fixed assets shall be the purchase price plus transportation expenses, installation expenses and other related expenses incurred prior to the use of the assets.

The original cost of fixed assets manufactured or constructed by an enterprise itself shall be the actual expenses incurred in their manufacture or construction.

The original cost of fixed assets treated as investments shall, giving consideration to the degree of wear and tear of the fixed assets, be such reasonable price as is specified in the contract, or a price appraised with reference to the relevant market price plus the relevant expenses incurred prior to the use thereof.

Article 32 Depreciation of fixed assets of an enterprise shall be computed commencing with

the month following the month in which they are first put into use. The computation of depreciation shall cease in the month following the month in which the fixed assets cease to be used.

All investments made during the development stage by enterprises engaged in the exploitation of oil resources shall, taking the oil (gas) field as a unit, be aggregated and treated as capital expenditures: the computation of depreciation shall begin in the month following the month in which the oil (gas) field commences commercial production.

Article 33 In respect of the computation of depreciation of fixed assets, the salvage value shall first be estimated and deducted from the original cost of the assets. The salvage value shall not be less than 10% of the original value; any request for retaining a lower salvage value or not salvage value must be approved by the local tax authorities.

Article 34 Depreciation of fixed assets shall be computed using the straight-line method. Where it is necessary to use any other method of depreciation, an application may be filed by an enterprise which, following examination and verification by the local tax authorities, shall be reported level-by-level to the State Tax Bureau for approval.

Article 35 The computation of the minimum useful life in respect of the depreciation of fixed assets is as follows:

- (1) for houses and buildings: 20 years;
- (2) for railway rolling stock, ships, machinery, mechanical apparatus, and other production equipment: 10 years;
- (3) for electronic equipment and means of transport other than railway rolling stock and ships, as well as such fixtures, tools and furnishings related to production and business operations: 5 years.

Article 36 Depreciation of fixed assets in the nature of investments during the development stage and subsequent stages of an enterprise engaged in the exploitation of oil resources may be computed on a consolidated basis without retaining salvage value: the period of depreciation shall not be less than six years.

Article 37 "Houses and buildings" mentioned in Article 35, Item (1) of these Rules means houses, buildings and attached structures used for production and business operations, and living quarters and welfare facilities for employees, the scope of which is as follows:

- houses, including factory buildings, business premises, office buildings, warehouses, residential buildings, canteens, and other such buildings;
- buildings, including towers, ponds, troughs, wells, racks, sheds (not including temporary, simply constructed structures such as work sheds and vehicle sheds), fields, roads, bridges, platforms, piers, docks, culverts, gas stations as well as pipes, smokestacks, and enclosing walls that are detached from buildings, machinery and equipment;

Facilities attached to buildings and structures mean auxiliary facilities that are inseparable from buildings and structures and for which no separate value is computed, including, for example, building and structure ventilation and drainage systems, oil pipelines, communication and power lines, elevators and sanitation equipment.

Article 38 The scope of railway rolling stock, ships, machinery, mechanical apparatus and other production equipment mentioned in Article 35, Item (2) of these Rules is as follows:

- "railway rolling stock" includes various types of locomotives, passenger coaches, freight cars, as well as auxiliary facilities on rolling stock for which no separate value is computed;

- "ships" includes various types of motor ships as well as auxiliary facilities on ships for which no separate value is computed;

-- "machinery, mechanical apparatus and other production equipment" includes various types of machinery, mechanical apparatus, machinery units, production lines, as well as auxiliary equipment such as various types of power, transport and conduction equipment.

Article 39 The scope of electronic equipment, means of transport other than railway rolling stock and ships mentioned in Article 35. Item (3) of these Rules is as follows:

-- "electronic equipment" means equipment comprising mainly integrated circuits, transistors, electron tubes and other electronic components whose primary functions are to bring into use the application of electronic technology (including software), including computers as well as computer-controlled robots, and digital-control or program-control systems.

- "means of transport other than railway rolling stock and ships" includes airplanes, automobiles, trams, tractors, motor bikes (boats), motorized sailboats, sailboats, and other means of transport.

Article 40 Where, for special reasons, it is necessary to shorten the useful life of fixed assets, an application may be submitted by an enterprise to the local tax authorities which following examination and verification shall be reported level-by-level to the State Tax Bureau for approval.

Fixed assets which for special reasons as mentioned in the preceding paragraph require the useful life to be shortened include:

(1) machinery and equipment subject to strong corrosion by acid or alkali and factory buildings and structures subject to constant shaking and vibration;

(2) machinery and equipment operated continually year-round for the purpose of raising the utilization rate or increasing the intensity of use;

(3) fixed assets of a Chinese-foreign contractual joint venture having a period of cooperation shorter than the useful life specified in Article 35 of these Rules and which will be left with the Chinese party upon termination of the cooperation.

Article 41 Enterprises which acquire used fixed assets having a remaining useful life shorter than the useful life specified in Article 35 of these Rules may, following agreement by the local tax authorities after examination and verification of certifying documents so submitted, compute depreciation according to the remaining useful life.

Article 42 Where expenditures incur during the course of the use of fixed assets due to increased value caused by expansion, replacement, reconstruction and technical innovation of fixed assets, the original value of fixed assets shall be increased; where the period of use of fixed assets can be extended, the useful life shall be appropriately extended and the computation of depreciation adjusted accordingly.

Article 43 No further depreciation shall be allowed in respect of fixed assets which can be continued to be used after having been fully depreciated.

Article 44 The balance of proceeds from the transfer or disposal of fixed assets by an enterprise shall, after deduction of the under depreciated amount or the salvage value and handling fees, be entered into the profit and loss account for the current year.

Article 45 Depreciation of fixed assets received as gifts by enterprises may be computed on the basis of reasonable valuation.

Article 46 Patents, proprietary technology, trademarks, copyrights, land-use rights and other intangible assets of enterprises shall be appraised on the basis of the original value.

For alienated intangible assets, the original value shall be the actual amount paid based on a reasonable price.

For self-developed intangible assets, the original value shall be the actual amount of expenditure incurred in the course of development.

For intangible assets used as investment, the original value shall be such reasonable price as is stipulated in the agreement or contract.

Article 47 The amortization of intangible assets shall be computed using the straight-line method.

Intangible assets transferred or assigned or used as investments, where the useful life is stipulated in the agreement or contract, may be amortized over the period of that useful life; the amortization period in respect of intangible assets for which no useful life has been stipulated or which have been developed internally shall not be less than ten years.

Article 48 Reasonable exploration expenses incurred by enterprises engaged in the exploitation of petroleum resources may be amortized against income from oil (gas) fields that have already commenced commercial production. The amortization period shall not be less than one year.

Where operation of a contract field owned by a foreign oil company is terminated due to failure to find commercially viable oil (gas), and where ownership of the contract for the exploitation of petroleum (gas) resources is not continued and management organizations or offices for carrying on operations for the exploitation of petroleum (gas) resources are no longer maintained in China, reasonable exploration expenses already incurred in respect of the terminated contract field shall, upon examination and confirmation and the issuance of certification by the tax authorities, be permitted to be amortized against production income of a newly owned contract field when the new contract for cooperative exploitation of oil (gas) resources is signed within ten years from the date of the termination of the old contract.

Article 49 Expenses incurred by enterprises during the period of organization shall be amortized beginning with the month following the month in which production and business operations commence; the period of amortization shall not be less than five years.

The period of organization mentioned in the preceding paragraph means the period from the date of approval of the organization of the enterprise to the date of commencement of production and business operations (including trial production and trial business operations).

Article 50 Inventories of merchandise, finished products, goods in process, semi-finished products, raw materials, and other such materials of enterprises shall be valued at cost.

Article 51 Enterprises may choose one of the following such methods: first-in, first-out; moving average; weighted average or last-in, first-out as the method of computing actual costs in respect of the delivery or receipt and use of goods in stock.

Once a method of valuation has been adopted for use, no change shall be made thereto. Where a change in the method of valuation is indeed necessary, the matter shall be reported to the local tax authorities for approval prior to the commencement of the next tax year.

Chapter IV Business Dealings Between Associated Enterprises

Article 52 "Associated enterprises" mentioned in Article 13 of the Tax Law refers to companies, enterprises and other economic units that have any of the following relationships with other enterprises:

(1) relationships in respect of existing direct or indirect ownership of or control over such

matters as finances, business operations or purchases and sales;

- (2) direct or indirect ownership of or control over it and another by a third party;
- (3) any other relationship in respect of an association of reciprocal interests.

Article 53 "Business transactions between independent enterprises" mentioned in Article 13 of the Tax Law means business dealings carried out between unassociated and unrelated enterprises on the basis of arm's length prices and common business practices.

Enterprises have a duty to provide to the local tax authorities relevant materials such as standard prices and charges in respect of business dealings with their associated enterprises.

Article 54 Where prices in respect of purchase and sales transactions between an enterprise and its associated enterprises are not based on independent business dealings, adjustments may be made thereto by the local tax authorities according to the following arrangements and methods of determination:

- (1) based on prices of the same or similar business activities between independent enterprises;
- (2) based on the level of profits obtained from resales in respect of unassociated and unrelated third party prices;
- (3) based on costs plus reasonable expenses and profit margin;
- (4) based on any other reasonable method.

Article 55 Where interest paid or received in respect of accommodating financing between an enterprise and an associated enterprise exceeds or is lower than the amount that would be agreed upon by unassociated and unrelated parties, or where the rate of interest exceeds or is lower than the normal rate of interest in respect of similar business, adjustments may be made thereto by the local tax authorities with reference to normal rates of interest.

Article 56 Where labour service fees paid or received in respect of the provision of labour services by an enterprise to an associated enterprise are not based on business dealings between independent enterprises, adjustments may be made thereto by the local tax authorities with reference to the normal fee standards of similar labour activities.

Article 57 Where the valuation or the receipt or payment of usage fees in respect of such business dealings as the transfer of property or the granting of rights to the use of property between an enterprise and an associated enterprise is not based on business dealings between independent enterprises, adjustments may be made thereto by the local tax authorities with reference to amounts that would be agreed to by unassociated and unrelated parties.

Article 58 Management fees paid by an enterprise to an associated enterprise shall not be expensed.

Chapter V Withholding at Source

Article 59 "Taxable income on profits, interest, rents, royalties and other income" mentioned in Article 19, paragraph 1 of the Tax Law shall, except as otherwise stipulated by the State, be computed on the basis of gross income. Gross royalties obtained from the provision of patents and proprietary technology include fees for blueprint materials, technical services and personnel training, as well as other related fees.

Article 60 "Profits" mentioned in Article 19 of the Tax Law means income derived from the right to profits according to the proportion of investment, equity rights, stockholding, or other non-debt profit-sharing rights.

Article 61 "Other income" mentioned in Article 19 of the Tax Law includes gains from the

transfer of property such as houses, buildings and structures and attached facilities within China and land-use rights.

"Gains" mentioned in the preceding paragraph means the amount remaining from the receipt on transfer minus the original value of the property.

Where foreign enterprises are unable to provide correct certification of the original value of the property, the original value of the property shall be determined by the local tax authorities according to the specific circumstances thereof.

Article 62 "The amount of payment" mentioned in Article 19, paragraph 2 of the Tax Law means cash payments, payment by remittances, and amounts paid by account transfers, as well as amounts in equivalent cash value paid in non-cash assets or rights and interests.

Article 63 "Profits obtained from an enterprise with foreign investment" mentioned in Article 19, paragraph 3, Item (1) of the Tax Law means income obtained from profits of an enterprise with foreign investment following the payment or the reduction of or exemption from income tax in accordance with the provisions of the Tax Law.

Article 64 "International finance organizations" mentioned in Article 19, paragraph 3, Item (2) of the Tax Law means financial institutions such as the International Monetary Fund, the World Bank, the Asian Development Bank, the International Development Association, and the International Fund for Agricultural Development.

Article 65 "Chinese State banks" mentioned in Article 19, paragraph 3, Item (2) and Item (3) of the Tax Law means the People's Bank of China, the Industrial and Commercial Bank of China, the Agricultural Bank of China, the Bank of China, the People's Construction Bank of China, the Bank of Communications of China, the Investment Bank of China, and other financial institutions authorized by the State Council to engage in credit businesses such as foreign exchange deposits and loans.

Article 66 The scope of the reduction of or exemption from income tax on royalties provided for in Article 19, paragraph 3, Item (4) of the Tax Law is as follows:

(1) royalties received in providing proprietary technology for the development of farming, forestry, animal husbandry and fisheries;

(a) technology provided to improve soil and grasslands, develop barren mountainous regions and make full use of natural conditions;

(b) technology provided for the supplying of new varieties of animals and plants and for the production of pesticides of high effectiveness and low toxicity;

(c) technology provided such as to advance scientific production management in respect of farming, forestry, fisheries and animal husbandry, to preserve the ecological balance, and to strengthen resistance to natural calamities;

(2) royalties received in providing proprietary technology for scientific institutions, institutions of higher learning and other scientific research units to conduct or cooperate in carrying out scientific research or scientific experimentation;

(3) royalties received in providing proprietary technology for the development of energy resources and expansion of communications and transportation;

(4) royalties received in providing proprietary technology in respect of energy conservation and the prevention and control of environmental pollution;

(5) royalties received in providing the following proprietary technology in respect of the development of important fields of science and technology:

- (a) production technology for major and advanced mechanical and electrical equipment;
- (b) nuclear power technology;
- (c) production technology for large-scale integrated circuits;
- (d) production technology for photoelectric integrated circuits, microwave semi-conductors and microwave integrated circuits, and manufacturing technology for microwave electron tubes;
- (e) manufacturing technology for ultra-high speed computers and microprocessors;
- (f) optical telecommunications technology;
- (g) technology for long-distance, ultra-high voltage direct current power transmission; and
- (h) technology for the liquefaction, gasification and comprehensive utilization of coal.

Article 67 In respect of income of foreign enterprises engaged in China in construction, installation, assembly, and exploration contracting work, and provision of labour activities such as consulting, management and training, the tax authorities may designate the parties paying the contracted amounts and labour service fees as tax withholding agents.

Chapter VI Tax Preferences

Article 68 Pursuant to the provisions of Article 6 of the Tax Law, the granting of any necessary preferential treatment in respect of enterprise income tax to enterprises with foreign investment that are encouraged by the State shall be implemented in accordance with the provisions of the relevant laws and administrative rules and regulations of the State.

Article 69 "Special economic zones" mentioned in Article 7, paragraph 1 of the Tax Law means the special economic zones of Shenzhen, Zhuhai, Shantou and Xiamen and the Hainan Special Economic Zone established by law or established upon approval of the State Council; "economic and technological development zones" mentioned therein means the economic and technological development zones in the coastal port cities established upon approval of the State Council.

Article 70 "Coastal economic open zones" mentioned in Article 7, paragraph 2 of the Tax Law means those cities, counties and districts established as coastal economic open zones upon approval of the State Council.

Article 71 "Imposition of enterprise income tax at the reduced rate of 15%" mentioned in Article 7, paragraph 1 of the Tax Law shall be limited to income obtained by enterprises from production and business operations in the respective areas so specified in Article 7, paragraph 1 of the Tax Law.

"Imposition of enterprise income tax at the reduced rate of 24%" mentioned in Article 7, paragraph 2 of the Tax Law shall be limited to income obtained by enterprises from production and business operations in the respective areas so specified in Article 7, paragraph 2 of the Tax Law.

Article 72 "Enterprises with foreign investment of a production nature" mentioned in Article 7, paragraph 1 and paragraph 2 and Article 8, paragraph 1 of the Tax Law means enterprises with foreign investment engaged in the following industries:

- (1) machine manufacturing and electronics industries;
- (2) energy resource industries (not including exploitation of oil and natural gas);
- (3) metallurgical, chemical and building material industries;
- (4) light industries, and textiles and packaging industries;
- (5) medical equipment and pharmaceutical industries;
- (6) agriculture, forestry, animal husbandry, fisheries and water conservation;

- (7) construction industries;
- (8) communications and transportation industries (not including passenger transport);
- (9) development of science and technology, geological survey and industrial information consultancy directly for services in respect of production and services in respect of repair and maintenance of production equipment and precision instruments;
- (10) other industries as specified by the tax authorities under the State Council.

Article 73 "Imposition of enterprise income tax at the reduced rate of 15%" mentioned in Article 7, paragraph 3 of the Tax Law applies to the following:

(1) production-oriented enterprises with foreign investment established in the coastal economic open zones, special economic zones and in the old urban districts of municipalities where economic and technological development zones are located and which are engaged in the following projects:

- (a) technology-intensive or knowledge-intensive projects;
- (b) projects with foreign investments of over US \$ 30 million and having long periods for return on investment;
- (c) energy resource, transportation and port construction projects;
- (2) Chinese-foreign equity joint ventures engaged in port and dock construction;
- (3) financial institutions such as foreign capital banks and Chinese-foreign banks established in the special economic zones and other areas approved by the State Council, where the capital contribution of the foreign investor or the funds for business activities allocated by the head office bank to the branch bank exceeds US \$ 10 million, and where the period of operations is ten years or more;

(4) production-oriented enterprises with foreign investment established in the Pudong New Area of Shanghai, as well as enterprises with foreign investment engaged in energy resource and transport construction projects such as airports, ports, railways, highways and power stations;

(5) enterprises with foreign investment recognized as high or new technology enterprises established in the State high or new technology industrial development zones designated by the State Council, as well as enterprises with foreign investment recognized as new technology enterprises established in the new technology industrial development experimental zone of the municipality of Beijing;

(6) enterprises with foreign investment engaged in projects encouraged by the State and established in other areas stipulated by the State Council. Enterprises with foreign investment in projects listed in Item (1) of the preceding paragraph shall, following approval by the State Tax Bureau of an application submitted by such enterprises, be subject to enterprises income tax at the reduced tax rate of 15%.

Article 74 "The period of business operations" mentioned in Article 8, paragraph 1 of the Tax Law means the period commencing on the date an enterprise with foreign investment actually begins production or business operations (including trial production and trial business operations) and ending on the date the enterprise ceases production or business operations.

Enterprises with foreign investment that pursuant to the provisions of Article 8, paragraph 1 of the Tax Law may enjoy treatment in respect of reductions of or exemptions from enterprise income tax shall submit to the local tax authorities for examination and verification such circumstances as the lines of business in which engaged, names of major products, and the period of operations decided upon. No treatment in respect of reductions of or exemptions from

enterprise income tax shall be enjoyed without examination and verification and agreement thereof.

Article 75 "The relevant provisions promulgated by the State Council before the entry into force of this Law" mentioned in Article 8, paragraph 2 of the Tax Law means the following provisions in respect of exemptions from or reductions of enterprise income tax promulgated or approved for promulgation by the State Council:

(1) Chinese-foreign equity joint ventures engaged in port and dock construction where the period of operations is 15 years or more shall, following application by the enterprise and approval thereof by the tax authorities of provinces, autonomous regions, or municipalities directly under the Central Government of the location and commencing with the first profit-making year, be exempt from enterprise income tax from the first year to the fifth year and subject to enterprise income tax at a rate reduced by one half for the sixth year through the tenth year.

(2) Enterprises with foreign investment established in the Hainan Special Economic Zone and engaged in infrastructure facility projects such as airports, harbours, docks, highways, railways, power stations, coal mines and water conservation, and enterprises with foreign investment engaged in the development of and operations in agriculture where the period of operations is 15 years or more shall, following application by the enterprise and approval thereof by the tax authorities of Hainan Province and commencing with the first profit-making year, be exempt from enterprise income tax from the first year to the fifth year and subject to enterprise income tax at a rate reduced by one half for the sixth year through the tenth year.

(3) Enterprises with foreign investment established in the Pudong New Area of Shanghai and engaged in construction projects such as airports, ports, railways, highways and power stations where the period of operations is 15 years or more shall, following application by the enterprise and approval thereof by the tax authorities of the municipality of Shanghai and commencing with the first profit-making year, be exempt from enterprise income tax from the first year to the fifth year and subject to enterprise income tax at a rate reduced by one half for the sixth year through the tenth year.

(4) Enterprises with foreign investment established in the special economic zones and engaged in service-oriented industries where the amount of the foreign investment exceeds US \$ 5 million and the period of operations is ten years or more shall, following application by the enterprise and approval thereof by the tax authorities of the special economic zone and commencing with the first profit-making year, be exempt from enterprise income tax in the first year and subject to enterprise income tax at a rate reduced by one half for the second and third years.

(5) Financial institutions such as foreign capital banks and Chinese-foreign banks established in the special economic zones and other areas approved by the State Council where the capital contribution of the foreign investor or the funds for business activities allocated by the head office bank to the branch bank exceeds US \$ 10 million and the period of operations is ten years or more shall, following application by the enterprise and approval thereof by the local tax authorities and commencing with the first profit-making year, be exempt from enterprise income tax in the first year and subject to enterprise income tax at a rate reduced by one half for the second and third years.

(6) Chinese-foreign equity joint ventures recognized as high or new technology enterprises and established in the State high or new technology industrial development zones designated by

the State Council where the period of operations is ten years or more shall, following application by the enterprise and approval thereof by the local tax authorities and commencing with the first profit-making year, be exempt from enterprise income tax in the first year and second year. Enterprises with foreign investment established in the special economic zones and the economic and technological development zones shall be governed by the preferential tax provisions of the special economic zones and the economic and technological development zones. Enterprises with foreign investment established in the new technology industrial development experimental zone of the municipality of Beijing shall be governed by the preferential tax provisions of the new technology industrial development experimental zone of the municipality of Beijing.

(7) Export-oriented enterprises invested in and operated by foreign businesses for which in any year the output value of all export products amounts to 70% or more of the output value of the products of the enterprise for that year may pay enterprise income tax at the tax rate specified in the Tax Law reduced by one half after the period of enterprise income tax exemptions or reductions has expired in accordance with the provisions of the Tax Law. However, export-oriented enterprises in the special economic zones and economic and technological development zones and other such enterprises subject to enterprise income tax at the tax rate of 15% that qualify under the above-mentioned conditions shall pay enterprise income tax at the tax rate of 10%.

(8) Advanced technology enterprises invested in and operated by foreign businesses which remain advanced technology enterprises after the period of enterprise income tax exemptions or reductions has expired in accordance with the provisions of the Tax Law may continue to pay for an additional three years enterprise income tax at the tax rate specified in the Tax Law reduced by one half.

(9) Implementation of other provisions in respect of exemptions from or reductions of enterprise income tax promulgated or approved for promulgation by the State Council.

Enterprises with foreign investment shall, in applying for exemptions from or reductions of enterprise income tax in accordance with the provisions of Item (6), Item (7), or Item (8) of the preceding paragraph, submit relevant documents of proof issued by departments in respect of the examination, verification and confirmation, the application shall be subjected to approval by the local tax authorities after examination and verification.

Article 76 "The first profit-making year" mentioned in Article 8, paragraph 1 of the Tax Law and in Article 75 of these Rules means the first tax year in which profits are obtained by an enterprise following commencement of production or business operations. Where an enterprise suffers losses during the early stages after establishment, such losses may be made up by the income of the following tax year in accordance with the provisions of Article 11 of the Tax Law. The first profit-making year shall be the year in which profits are obtained after such losses are made up. The period for exemptions from or reductions of enterprise income tax specified in the first paragraph of Article 8 of the Tax Law and Article 75 of these Rules shall be computed continuously commencing with the year in which the enterprise begins to make profits. The computation shall not be deferred because of losses incurred in any of the subsequent years.

Article 77 Enterprises with foreign investment which commence operations in the middle of a year and earn profits may, where the actual period of operations is less than six months, choose to use the following year as the period in which to begin the computation of tax exemptions or tax reductions; however, income tax shall be paid in accordance with the Tax Law on profits earned

during the year.

Article 78 Unless otherwise provided by the State Council, the preferential tax provisions of Article 8, paragraph 1 of the Tax Law shall not apply to enterprises engaged in the exploitation of such natural resources as petroleum, natural gas, rare metals and precious metals.

Article 79 Enterprises with foreign investment that have received exemptions from or reductions of enterprise income tax pursuant to the provisions of Article 8, paragraph 1 of the Tax Law and Article 75 of these Rules shall, where the actual period of operations is less than the period stipulated therein, except in the case of major losses sustained due to natural disasters or unforeseen accidents, make up the amount of the exemptions from or reductions of enterprise income tax.

Article 80 "Direct reinvestment" mentioned in Article 10 of the Tax Law refers to profits received from an enterprise with foreign investment by foreign investor of that enterprise which prior to receipt are directly used to increase registered capital, or which following receipt are directly used to organize another enterprise with foreign investment.

Foreign investors shall, in computing the amount of tax refundable in accordance with the provisions of Article 10 of the Tax Law, provide certificates confirming the use of the reinvested profits for the year; the local tax authorities shall adopt any reasonable method for the reckoning and determination thereof where certificates cannot be provided. Foreign investors shall, in respect of the application for a refund of tax, submit within one year of the date of the actual investment of the reinvested amount a record of the reinvested amount and a certificate for the investment period of the increased capital or contributed capital to the tax authorities in the place where the taxes were originally paid.

Article 81 "Other preferential provisions of the State Council" mentioned in Article 10 of the Tax Law refers to direct reinvestment in China by foreign investors for the organization and expansion of export-oriented enterprises or advanced technology enterprises, as well as profits of foreign investors earned from enterprises established in the Hainan Special Economic Zone that are directly reinvested in the Hainan Special Economic Zone in infrastructure projects and agriculture development enterprises and for which the entire portion of enterprise income tax that has already been paid on the reinvested amount may, in accordance with the provisions of the State Council, be refunded.

Foreign investors that apply for a refund of tax on reinvestments in accordance with the provisions of the preceding paragraph shall, in addition to completing the requirements pursuant to Article 80, paragraph 2 and paragraph 3 of these Rules, submit certificates issued by the examining, verifying and confirming departments confirming the organization and expansion of export-oriented enterprises or advanced technology enterprises.

Enterprises in which foreign investors have reinvested in respect of the organization or expansion thereof within three years of commencing production or operations have not achieved the standards in respect of export-oriented enterprises or have not continued to be confirmed as advanced technology enterprises shall repay 60% of the amount of tax refunded.

Article 82 "Tax refunds on reinvestments" mentioned in Article 10 of the Tax Law and Article 81, paragraph 1 of these Rules shall be computed according to the following formula:

Amount of tax refund = Reinvestment amount \times [1 - (originally applicable enterprise income tax rate + local income tax rate)] \times originally applicable enterprise income tax rate \times tax refund rate

Chapter VII Tax Credits

Article 83 "Income tax already paid abroad" mentioned in Article 12 of the Tax Law means income tax actually paid abroad by an enterprise with foreign investment on income from sources outside China and does not include taxes paid for which compensation is later received or assumed by other parties.

Article 84 "The amount of tax payable computed on income from sources outside China in accordance with the provisions of this Law" mentioned in Article 12 of the Tax Law means the amount of tax payable computed on taxable income arising from income from abroad of enterprises with foreign investment, following the deduction of costs, expenses and losses allowable in accordance with the relevant provisions of the Tax Law and these Rules attributable to that income. The limit of the amount of tax payable that can be deducted shall be computed on a country-by-country basis; the method of computation is as follows: Limit on deduction Total amount of tax Amount of tax payable on = payable on domestic * income from income from abroad income and foreign sources

income from -----
abroad computed Total domestic
in accordance with income and
the Tax Law income from
abroad

Article 85 Where the amount of income tax actually paid abroad on income from sources from abroad by enterprises with foreign investment is less than the deductible limit resulting from computation based on the provisions of Article 84 of these Rules, the actual amount of income tax paid abroad may be deducted from the amount of tax payable; where the deductible limit is exceeded, the portion in excess shall not be deducted from tax and shall not be itemized as an expense, however, the portion not exceeding the limit thereof may be used as a deduction against following year's taxes; the time limit for such supplemental deductions shall not exceed five years.

Article 86 The provisions of Article 83 to Article 85 of these Rules shall apply only to enterprises with foreign investment with head offices established within China. Enterprises with foreign investment that deduct taxes in accordance with the provisions of Article 12 of the Tax Law shall provide the original tax payment certificates signed and issued by the foreign tax authorities in respect of the same year; copies or tax payment certificates of different years shall not be used as tax deduction certificates.

Chapter VIII Tax Administration

Article 87 Enterprises shall, within 30 days of completing business registration, complete tax registration with the local tax authorities. Enterprises with foreign investment that establish or terminate branch offices outside China shall, within 30 days of the date of establishment or termination thereof, complete with the local tax authorities procedures in respect of tax registration, amendments to the registration, or cancellation of the registration.

Enterprises that complete registrations in the preceding paragraph shall, in accordance with the provisions, present relevant documents, licenses and materials.

Article 88 Enterprises that undergo important registration changes such as changes of address, restructurings, mergers, spin-offs, terminations, as well as changes in the amount of capital and scope of business shall, within 30 days of the completion of the change in business registration or prior to the cancellation of registration, complete the change in registration or cancellation of

registration with the local tax authorities with the relevant documents.

Article 89 Foreign enterprises which establish two or more business organizations in China may use one of the selected business organizations in respect of the consolidated filing and payment of income tax. However, the business organization so selected shall meet the following conditions:

(1) assumption of supervisory and management responsibility over the business operations of the other respective business organizations;

(2) maintenance of complete account records and certificates which accurately reflect the income, cost, expense and profit and loss situations of the respective business organizations.

Article 90 In respect of foreign enterprises which in accordance with the provisions of Article 89 of these Rules consolidate the filing and payment of income tax, the business organization so selected thereunder shall submit an application for approval according to the following provisions after examination and verification thereof by the local tax authorities:

(1) consolidated filing and payment of income tax in respect of business organizations located in the same province, autonomous region, or municipality directly under the Central Government shall be subject to approval by the tax authorities of the province, autonomous region or municipality directly under the Central Government;

(2) consolidated filing and payment of income tax in respect of business organizations located in two or more provinces, autonomous regions, or municipalities directly under the Central Government shall be subject to approval by the State Tax Bureau.

Following approval for the filing and payment of tax on a consolidated basis by foreign enterprises, such circumstances as the establishment of additional business organizations, mergers, change of address, termination of operations, or shutdowns shall, prior to such event, be reported to the local tax authorities by the business organization responsible for the filing and payment of tax on a consolidated basis. Any change in respect of the business organization filing and paying tax on a consolidated basis shall be dealt with in accordance with the provisions of the preceding paragraph.

Article 91 Where business organizations related to foreign enterprises that file and pay income tax on a consolidated basis apply different tax rates in respect of the payment of tax, the amount of taxable income of the respective business organizations shall be separately computed on a reasonable basis and income tax shall be paid on the basis of the different tax rates.

Where the respective business organizations mentioned in the preceding paragraph have losses and profits, tax shall be paid on the profit remaining after the offsetting of losses against profits according to the tax rate applicable to the profit-making business organization. A business organization which incurs losses shall offset losses using profits of the subsequent year of the business organization; tax shall be paid on the profit remaining after the offsetting of such losses according to the tax rate applicable to the business organization; tax paid on the offsetting amounts shall be based on the tax rate applicable to the business organization that offsets the losses incurred by the other business organization.

Article 92 Notwithstanding the provisions of Article 91 of these Rules, where a business organization responsible for filings and payment of tax on a consolidated basis is unable to compute separately and reasonably the taxable income of the respective business organizations, the local tax authorities may make a reasonable apportionment among the respective business organizations of the gross taxable income based on the proportion of business revenues, the

proportion of cost and expenses, the proportion of capital assets, and the proportion of the number of staff or salaries and wages.

Article 93 Enterprises with foreign investment which establish branch offices in China shall complete consolidated filings and payment of income tax with reference to the provisions of Article 91 and Article 92 of these Rules.

Article 94 Enterprises that pay taxes in advance on a quarterly basis in accordance with the provisions of Article 15 of the Tax Law shall pay in advance on the basis of actual quarterly profits; where difficulty exists in paying in advance on the basis of actual quarterly profits, the advanced quarterly payment of tax may be made according to one-fourth of the taxable income of the previous year or any other method approved by the local tax authorities.

Article 95 Enterprises, whether realizing profits or losses in a tax year, shall file income tax returns and final statements of account with the local tax authorities within the time limit prescribed in Article 16 of the Tax Law, and unless otherwise provided by the State, shall include when filing the final accounting statement an audit statement of a certified public accountant registered in China.

Where, for special reasons, an enterprise cannot file an income tax return and final accounting statement within the period prescribed in the Tax Law, an application shall be submitted within the filing period and, upon approval of the local tax authorities, the filing period may be extended appropriately.

Article 96 Final accounting statements submitted by branches or business organizations to head offices or business organizations that file and pay income tax on a consolidated basis, shall be submitted at the same time to the local tax authorities.

Article 97 Enterprises that are merged, spun off, or terminated during the year shall, within 60 days of the termination of production or business operations, complete with the local tax authorities procedures for the settlement of any liability for and payment of income tax, with refunds for overpayments or supplementary payments for deficiencies.

Article 98 Enterprises which must complete procedures for tax refunds in the case of overpayments of tax may, where income in foreign currency has already been converted into Renminbi according to the foreign exchange rate, convert the amount of the tax in Renminbi to be refunded into foreign currency according to the exchange rate in effect when the tax was originally paid, and then reconvert this amount of foreign currency into Renminbi according to the foreign exchange rate at the date of issuance of the tax refund certificate. Where it is necessary to complete procedures for supplementary tax payments in the case of underpayments of tax, the amount of supplementary tax payments shall be converted into Renminbi according to the foreign exchange rate at the date of issuance of the certificate for supplementary tax payments.

Article 99 Enterprises with foreign investment that undergo liquidation shall, prior to the completion of the cancellation of business registration, complete the filing of income tax returns with the local tax authorities.

Article 100 Except as otherwise provided by the State, enterprises shall maintain in China accounting vouchers, books and statements that support the correct computation of taxable income.

Accounting vouchers, books and statements, and reports of enterprises shall be completed in the Chinese language or completed in both the Chinese language and a foreign language.

Enterprises that use electronic computers for purposes of book-keeping shall treat the

accounting records in computer storage or in printed form as account books. All records on magnetic tape and diskette that have not been printed out shall be completely retained.

Accounting vouchers, books and statements, and reports of enterprises shall be retained for at least 15 years.

Article 101 Invoices and certificates of receipts of enterprises shall be subjected to approval by the local tax authorities prior to printing and use.

Administrative measures in respect of the printing and use of invoices and certificates of receipts of enterprises shall be formulated by the State Tax Bureau.

Article 102 All enterprise income tax returns and certificates of tax payments shall be printed by the State Tax Bureau.

Article 103 If the final day of the period for payment of tax and the period for filing of a tax return falls on a Sunday or a legal holiday, the day following the holiday shall be used as the last day of the period.

Article 104 Tax authorities may pay withholding agents as specified in Article 19, paragraph 2 of the Tax Law and Article 67 of these Rules a handling fee based on a certain proportion of the amount of tax withheld; the specific methods shall be formulated by the State Tax Bureau.

Article 105 Local tax authorities may, according to the seriousness of the case, impose a fine of 5,000 yuan (RMB) or less on taxpayers or withholding agents that refuse to accept examination by the tax authorities in accordance with the relevant provisions or that refuse to pay late payment penalties within the time limit prescribed by the tax authorities.

Article 106 The tax authorities may, according to the seriousness of the case, impose a fine of 5,000 yuan (RMB) or less on an enterprise which violates the provisions of Article 87; Article 90, paragraph 2; Article 95; Article 96; Article 97; Article 99; Article 100 and Article 101 of these Rules.

Article 107 "Tax evasion" mentioned in Article 25 of the Tax Law means the illegal actions of a taxpayer who has intentionally violated the provisions of the Tax Law such as by: falsifying, altering or destroying account books, receipts or accounting vouchers; falsely itemizing or overstating costs and expenses; concealing or understating taxable income or receipts; or avoiding taxes or fraudulently recovering taxes already paid.

Article 108 The tax authorities shall, in punishing taxpayers or withholding agents in accordance with the provisions of the Tax Law and these Rules, serve notice of contravention.

Article 109 Any entity or individual shall have the right to report a failure to comply with the Tax Law and the violators thereof. The tax authorities shall maintain confidentiality for informants and award them in accordance with the relevant provisions herein.

Chapter IX Supplementary Provisions

Article 110 Enterprises with foreign investment which completed business registration prior to the promulgation of the Tax Law may, in respect of the payment of income tax in accordance with the provisions of the Tax Law and where the liability for tax is higher than that prior to the entry into force of the Tax Law, use the original applicable tax rate during the approved period of operations. Where there is no established period of operations, income tax may be paid using the original applicable tax rate for five years commencing on the date of the entry into force of the Tax Law. However, in respect of the above-mentioned period, if during a tax year the tax liability is higher than that stipulated in the Tax Law, income tax shall be paid commencing with that tax year according to the tax rate stipulated in the Tax Law.

Article 111 Preferential treatment in terms of exemptions from and reductions of enterprise income tax enjoyed pursuant to the laws and administrative rules and regulations prior to the entry into force of the Tax Law by enterprises with foreign investment which completed business registration prior to the promulgation of the Tax Law may continue to remain in effect until the termination of the period of exemptions and reductions.

Enterprises with foreign investment which completed business registration prior to the promulgation of the Tax Law but which have not earned profits or have earned profits for less than five years may, in accordance with the provisions of Article 8, paragraph 1 of the Tax Law, be granted a corresponding period of treatment in respect of exemptions from or reductions of enterprise income tax.

Article 112 Enterprises with foreign investment which completed business registration after the promulgation of the Tax Law but prior to the entry into force of the Tax Law may refer to the provisions of Article 110 and Article 111 of these Rules for implementation herein.

Article 113 The Ministry of Finance and the State Tax Bureau shall be responsible for the interpretation of these Rules.

Article 114 These Rules shall come into force on the effective date of the Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises. The Detailed Rules for the Implementation of the Income Tax Law of the People's Republic of China Concerning Chinese-Foreign Equity Joint Ventures and the Detailed Rules for the Implementation of the Income Tax Law of the People's Republic of China for Foreign Enterprises shall be abrogated at the same time.

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

(1991年6月30日国务院令85号发布)

第一章 总则

第一条 根据《中华人民共和国外商投资企业和外国企业所得税法》(以下简称税法)第二十九条的规定,制定本细则。

第二条 税法第一条第一款、第二款所说的生产、经营所得,是指从事制造业、采掘业、交通运输业、建筑安装业、农业、林业、畜牧业、渔业、水利业、商业、金融业、服务业、勘探开发作业,以及其他行业的生产、经营所得。

税法第一条第一款、第二款所说的其他所得,是指利润(股息)、利息、租金、转让财产收益、提供或者转让专利权、专有技术、商标权、著作权收益以及营业外收益等所得。

第三条 税法第二条第一款所说的外商投资企业和税法第二条第二款所说的在中国境内设立机构、场所,从事生产、经营的外国公司、企业和其他经营组织,在本细则中,除特别说明外,统称为企业。

税法第二条第二款所说的机构、场所,是指管理机构、营业机构、办事机构和工厂、开采自然资源的场所,承包建筑、安装、装配、勘探等工程作业的场所和提供劳务的场所以及营业代理人。

第四条 本细则第三条第二款所说的营业代理人,是指具有下列任何一种受外国企业委托代理,从事经营的公司、企业和其他经营组织或者个人:

(一) 经常代表委托人接洽采购业务,并签订购货合同,代为采购商品;

(二) 与委托人签订代理协议或租赁合同,经常储存属于委托人的产品或者商品,并代表委托人向他人交付其产品或者商品;

(三) 有权经常代表委托人签订销货合同或者接受订货。

第五条 税法第三条所说的总机构,是指依照中国法律组成企业法人的外商投资企业,在中国境内设立的负责该企业经营管理与控制的中心机构。

外商投资企业在中国境内或者境外分支机构的生产、经营所得和其他所得,由总机构汇总缴纳所得税。

第六条 税法第三条所说来源于中国境内的所得,是指:

(一) 外商投资企业和外国企业在中国境内设立机构、场所,从事生产、经营的所得,以及发生在中国境内、境外与外商投资企业和外国企业在中国境内设立的机构、场所间有实际联系的利润(股息),利息、租金、特许权使用费和其他所得。

(二) 外国企业在中国境内未设立机构、场所取得的下列所得:

1. 从中国境内企业取得的利润(股息);

2. 从中国境内取得的存款或者贷款利息、债券利息、垫付款或者延期付款利息等;

3. 将财产租给中国境内租用者而取得的租金;
4. 提供在中国境内使用的专利权、专有技术、商标权、著作权等而取得的使用费;
5. 转让在中国境内的房屋、建筑物及其附属设施、土地使用权等财产而取得的收益;
6. 经财政部确定征税的从中国境内取得的其他所得。

第七条 不组成企业法人的中外合作经营企业,可以由合作各方依照国家有关税收法律、法规分别计算缴纳所得税,也可以由该企业申请,经当地税务机关批准,依照税法统一计算缴纳所得税。

第八条 税法第四条所说的纳税年度,自公历一月一日起至十二月三十一日止。

外国企业依照税法规定的纳税年度计算应纳税所得额有困难的,可以提出申请,报当地税务机关批准后,以本企业满十二个月的会计年度为纳税年度。

企业在一个纳税年度的中间开业,或者由于合作、关闭等原因,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。

企业清算时,应当以清算期间作为一个纳税年度。

第九条 税法第八条第三款、第十九条第三款(四)项和本细则第七十二条所说的国务院主管部门,是指财政部、国家税务局。

第二章 应纳税所得额的计算

第十条 税法第四条所说的应纳税的所得额,其计算公式如下:

(一) 制造业:

1. 应纳税所得额 = 产品销售利润 + 其他业务利润 + 营业外收入 - 营业外支出
2. 产品销售利润 = 产品销售净额 - 产品销售成本 - 产品销售税金 - (销售费用 + 管理费用 + 财务费用)
3. 产品销售净额 = 产品销售总额 - (销货退回 + 销货折让)
4. 产品销售成本 = 本期产品成本 + 期初产品盘存 - 期末产品盘存
5. 本期产品成本 = 本期生产成本 + 期初半成品、在产品盘存 - 期末半成品、在产品盘存
6. 本期生产成本 = 本期生产耗用的直接材料 + 直接工资 + 制造费用

(二) 商业:

1. 应纳税所得额 = 销货利润 + 其他业务利润 + 营业外收入 - 营业外支出
2. 销货利润 = 销货净额 - 销货成本 - 销货税金 - (销货费用 + 管理费用 + 财务费用)
3. 销货净额 = 销货总额 - (销货退回 + 销货折让)
4. 销货成本 = 期初商品盘存 + [本期进货 - (进货退出 + 进货折让) + 进货费用] - 期末商品盘存

(三) 服务业:

1. 应纳税所得额=业务收入净额+营业外收入-营业外支出
2. 业务收入净额=业务收入总额-(业务收入税金+业务支出+管理费用+财务费用)

(四) 其他行业: 参照以上公式计算。

第十一条 企业应纳税所得额的计算, 以权责发生制为原则。

企业下列经营业务的收入可以分期确定, 并据以计算应纳税所得额:

(一) 以分期收款方式销售产品或者商品的, 可以按交付产品或者商品开出发货单的日期确定销售收入的实现, 也可以按合同约定的购买人应付价款的日期确定销售收入的实现;

(二) 建筑、安装、装配工程和提供劳务, 持续时间超过一年的, 可以按完工进度或者完成的工作量确定收入的实现;

(三) 为其他企业加工、制造大型机械设备、船舶等, 持续时间超过一年的, 可以按完工进度或者完成的工作量确定收入的实现。

第十二条 中外合作经营企业采取产品分成方式的, 合作者分得产品时, 即为取得收入, 其收入额应当按照卖给第三方的销售价格或者参照当时的市场价格计算。

外国企业从事合作开采石油资源的, 合作者在分得原油时, 即为取得收入, 其收入额应当参照国际市场同类品质的原油价进行定期调整的价格计算。

第十三条 企业取得的收入为非货币资产或者权益的, 其收入额应当参照当时的市场价格计算或者估定。

第十四条 税法第二十一条所说的国家外汇管理机构公布的外汇牌价, 是指国家外汇管理局公布的外汇买入价。

第十五条 企业所得为外国货币的, 在依照税法第十五条规定分季预缴所得税时, 应当按照季度最后一日的外汇牌价折合成人民币计算应纳税所得额; 年度终了后汇算清缴时, 对已按季度预缴税款的外国货币所得, 不再重新折合计算, 只就全年未纳税的外国货币所得部分, 按照年度最后一日的外汇牌价, 折合成人民币计算应纳税所得额。

第十六条 企业不能提供完整、准确的成本、费用凭证, 不能正确计算应纳税所得额的, 由当地税务机关参照同行业或者类似行业的利润水平核定利润率, 计算其应纳税所得额; 企业不能提供完整、准确的收入凭证, 不能正确申报收入额的, 由当地税务机关采用成本(费用)加合理的利润等方法予以核定, 确定其应纳税所得额。

税务机关依照前款规定核定利润率或者收入额时, 法律、法规、规章另有规定的, 依照其规定执行。

第十七条 外国航空、海运企业从事国际运输业务, 以其在中国境内起运客货收入总额的百分之五为应纳税所得额。

第十八条 外商投资企业在中国境内投资于其他企业, 从接受投资的企业取得的利润(股息), 可以不计入本企业应纳税所得额; 但其上述投资所发生的费用和损失, 不得冲减本企业应纳税所得额。

第十九条 在计算应纳税所得额时，除国家另有规定外，下列各项不得列为成本、费用和损失：

- (一) 固定资产的购置、建造支出；
- (二) 无形资产的受让、开发支出；
- (三) 资本的利息；
- (四) 各项所得税税款；
- (五) 违法经营的罚款和被没收财物的损失；
- (六) 各项税收的滞纳金和罚款；
- (七) 自然灾害或者意外事故损失有赔偿的部分；
- (八) 用于中国境内公益、救济性质以外的捐赠；
- (九) 支付给总机构的特许权使用费；
- (十) 与生产、经营业务无关的其他支出。

第二十条 外国企业在中国境内设立的机构、场所，向其总机构支付的同本机构、场所生产、经营有关的合理的管理费，应当提供总机构出具的管理费汇集范围、总额、分摊依据和方法的证明文件，并附有注册会计师的查证报告，经当地税务机关审核同意后，准予列支。

外商投资企业应当向其分支机构合理分摊与其生产、经营有关的管理费。

第二十一条 企业发生与生产、经营有关的合理的借款利息，应当提供借款付息的证明文件，经当地税务机关审核同意后，准予列支。

企业借款用于固定资产的购置、建造或者无形资产的受让、开发，在该项资产投入使用前发生的利息，应当计入固定资产的原价。

本条第一款所说的合理的借款利息，是指按不高于一般商业贷款利率计算的利息。

第二十二条 企业发生与生产、经营有关的交际应酬费，应当有确实的记录或者单据，分别在下列限度内准予作为费用列支：

(一) 全年销货净额在一千五百万元以下的，不得超过销货净额的千分之五；全年销货净额超过一千五百万元的部分，不得超过该部分销货净额的千分之三。

(二) 全年业务收入总额在五百万元以下的，不得超过业务收入总额的千分之十；全年业务收入总额超过五百万元的部分，不得超过该部分业务收入总额的千分之五。

第二十三条 企业在筹建和生产、经营中发生的汇兑损益，除国家另有规定外，应当合理列为各所属期间的损益。

第二十四条 企业支付给职工的工资和福利费，应当报送其支付标准和所依据的文件及有关资料，经当地税务机关审核同意后，准予列支。

企业不得列支其在中国境内工作的职工的境外社会保险费。

第二十五条 从事借贷、租赁等业务的企业，可以根据实际需要，报经当地税务机关批准，逐年按年末放款余额（不包括银行间拆借），或者年末应收帐款、应收票据等应收款项的余额，计提不超过百分之三的坏帐准备，从该年度应纳税所得额中扣除。

企业实际发生的坏帐损失，超过上一年度计提的坏帐准备部分，可列为当期的损失；少于上一年度计提的坏帐准备部分，应当计入本年度的应纳税所得额。

前款所说的坏帐损失，须经当地税务机关审核认可。

第二十六条 本细则第二十五条第二款所说的坏帐损失，是指下列应收款项：

- (一) 因债务人破产，在以其破产财产清偿后，仍然不能收回的；
- (二) 因债务人死亡，在以其遗产偿还后，仍然不能收回的；
- (三) 因债务人逾期未履行偿债义务，已超过两年，仍然不能收回的。

第二十七条 企业已列为坏帐损失的应收款项，在以后年度全部或者部分收回时，应当计入收回年度的应纳税所得额。

第二十八条 外国企业在中国境内设立的机构、场所取得发生在中国境外的与该机构、场所所有实际联系的利润（股息）、利息、租金、特许权使用费和其他所得已在境外缴纳的所得税税款，除国家另有规定外，可以作为费用扣除。

第二十九条 税法第十八条所说的资产净额或者剩余财产，是指企业清算时的全部资产或者财产扣除各项负债及损失后的余额。

第三章 资产的税务处理

第三十条 企业的固定资产，是指使用年限在一年以上房屋、建筑物、机器、机械、运输工具和其他与生产、经营有关的设备、器具、工具，不属于生产、经营主要设备的物品，单位价值在二千元以下或者使用年限不超过两年的，可以按实际使用数列为费用。

第三十一条 固定资产的计价，应当以原价为准。

购进的固定资产，以进价加运费、安装费和使用前所发生的其他有关费用为原价。

自制、自建的固定资产，以制造、建造过程中所发生的实际支出为原价。

作为投资的固定资产，应当按照该资产新旧程度，以合同确定的合理价格或者参照有关的市场价格估定的价格加使用前发生的有关费用为原价。

第三十二条 企业的固定资产，应当从投入使用月份的次月起计算折旧；停止使用的固定资产，应当从停止使用月份的次月起，停止计算折旧。

从事开采石油资源的企业，在开发阶段的投资，应当以油（气）田为单位，全部累计作为资本支出，从本油（气）田开始商业性生产月份的次月起计算折旧。

第三十三条 固定资产在计算折旧前，应当估计残值，从固定资产原价中减除，残值应当不低于原价的百分之十；需要少留或者不留残值的，须经当地税务机关批准。

第三十四条 固定资产的折旧，应当采用直线法计算；需要采用其他折旧方法的，可以由企业提出申请，经当地税务机关审核后，逐级上报国家税务局批准。

第三十五条 固定资产计算折旧的最短年限如下：

- (一) 房屋、建筑物，为二十年；

(二) 火车、轮船、机器、机械和其他生产设备，为十年；

(三) 电子设备和火车、轮船以外的运输工具以及与生产、经营业务有关的器具、工具、家具等，为五年。

第三十六条 从事开采石油资源的企业，在开发阶段及其以后的投资所形成的固定资产，可以综合计算折旧，不留残值，折旧的年限不得少于六年。

第三十七条 本细则第三十五条第(一)项所说的房屋、建筑物，是指供生产、经营使用和为职工生活、福利服务的房屋、建筑物及其附属设施，范围如下：

房屋，包括厂房、营业用房、办公用房、库房、住宿用房、食堂及其他房屋等；

建筑物，包括塔、池、槽、井、架、棚(不包括临时工棚、车棚等简易设施)、场、路、桥、平台、码头、船坞、涵洞、加油站以及独立于房屋和机器设备之外的管道、烟囱、围墙等；

房屋、建筑物的附属设施，是指同房屋、建筑物不可分割的、不单独计算价值的配套设施，包括房屋、建筑物内的通气、洒水、通油管道，通讯、输电线路，电梯，卫生设备等。

第三十八条 本细则第三十五条第(二)项所说的火车、轮船、机器、机械和其他生产设备，范围如下：

火车，包括各种机车、客车、货车以及不单独计算价值的车上配套设施；

轮船，包括各种机动船舶以及不单独计算价值的船上配套设施；

机器、机械和其他生产设备，包括各种机器、机械、机组、生产线及其配套设备，各种动力、输送、传导设备等。

第三十九条 本细则第三十五条第(三)项所说的电子设备和火车、轮船以外的运输工具，范围如下：

电子设备，是指由集成电路、晶体等、电子管等电子元件组成，应用电子技术(包括软件)发挥作用的设备，包括电子计算机以及由电子计算机控制的机器人、数控或者程控系统；

火车、轮船以外的运输工具，包括飞机、汽车、电车、拖拉机、摩托车(艇)、机帆船、帆船以及其他运输工具。

第四十条 固定资产由于特殊原因需要缩短折旧年限的，可以由企业提出申请，经当地税务机关审核后，逐级上报国家税务总局批准。

前款所说的由于特殊原因需要缩短折旧年限的固定资产，包括：

(一) 受酸、碱等强烈腐蚀的机器设备和常年处于震撼、颤动状态的厂房和建筑物；

(二) 由于提高使用率，加强使用强度，而常年处于日夜运转状态的机器、设备；

(三) 中外合作经营企业的合作期比本细则规定的折旧年限短，并在合作期满后归中方合作者所有的固定资产。

第四十一条 企业取得已经使用过的固定资产，其尚可使用年限比本细则第三十五条规定的折旧年限短的，可以提出证明凭据，经当地税务机关审核同意后，按其尚可使用年限计算折旧。

第四十二条 固定资产在使用过程中，因扩充、更换、翻修和技术改造而增加价值所发生的支出，应当增加该固定资产原价，其中，可以延长使用年限的，还应当适当延长折旧年限，并相应调整计算折旧。

第四十三条 固定资产折旧足额后，可以继续使用的，不再计算折旧。

第四十四条 企业转让或者变价处理固定资产的收入，减除未折旧的净额或者残值及处理费用后的差额，列为当年度的损益。

第四十五条 企业接受赠与的固定资产，可以合理估价，计算折旧。

第四十六条 企业的专利权、专有技术、商标权、著作权、场地使用权等无形资产的计价，应当以原价为准。

受让的无形资产，以按照合理的价格实际支付的金额为原价。

自行开发的无形资产，以开发过程中发生的实际支出额为原价。

作为投资的无形资产，以协议、合同规定的合理价格为原价。

第四十七条 无形资产的摊销，应当采用直线法计算。

作为投资或者受让的无形资产，在协议、合同中规定使用年限的，可以按照该使用年限分期摊销；没有规定使用年限的，或者是自行开发的无形资产，摊销期限不得少于十年。

第四十八条 从事开采石油资源的企业所发生的合理的勘探费用，可以在已经开始商业性生产的油（气）田收入中分期摊销；摊销期限不得少于一年。

外国石油公司拥有的合同区，由于未发现商业性油（气）田而终止作业，如果其不连续拥有开采油（气）资源合同，也不在中国境内保留开采油（气）资源的经营管理机构或者办事机构，其已投入终止合同区的合理的勘探费用，经税务机关审查确认并出具证明后，从终止合同之日起十年内又签订新的合作开采油（气）资源合同的，准予在其新拥有合同区的生产收入中摊销。

第四十九条 企业在筹办期发生的费用，应当从开始生产、经营月份的次月起，分期摊销；摊销期限不得少于五年。

前款所说的筹办期，是指从企业被批准筹办之日起至开始生产、经营（包括试生产、试营业）之日止的期间。

第五十条 企业的商品、产成品、在产品、半成品和原料、材料等存货的计价，应当以成本价为准。

第五十一条 各项存货的发出或者领用，其实际成本价的计算方法，可以在先进先出、移动平均、加权平均和后进先出等方法中，由企业选用一种。

计价方法一经选用，不得随意改变；确实需要改变计价方法的，应当在下一纳税年度开始前报当地税务机关批准。

第四章 关联企业业务往来

第五十二条 税法第十三条所说的关联企业，是指与企业有以下之一关系的公司、企业和其他经济组织：

- (一) 在资金、经营、购销等方面，存在直接或者间接的拥有或者控制关系；
- (二) 直接或者间接地同为第三者所拥有或者控制；
- (三) 其他在利益上相关联的关系。

第五十三条 税法第十三条所说的独立企业之间的业务往来，是指没有关联关系的企业之间，按照公平成交价格 and 营业常规所进行的业务往来。

企业有义务就其与关联企业之间的业务往来，向当地税务机关提供有关的价格、费用标准等资料。

第五十四条 企业与关联企业之间的购销业务，不按独立企业之间的业务往来作价的，当地税务机关可以依照下列顺序和确定的方法进行调整：

- (一) 按独立企业之间进行相同或者类似业务活动的价格；
- (二) 按再销售给无关联关系的第三者价格所应取得的利润水平；
- (三) 按成本加合理的费用和利润；
- (四) 按其他合理的方法。

第五十五条 企业与关联企业之间融通资金所支付或者收取的利息，超过或者低于没有关联关系所能同意的数额，或者其利率超过或者低于同类业务的正常利率的，当地税务机关可以参照正常利率进行调整。

第五十六条 企业与关联企业之间提供劳务，不按独立企业之间业务往来收取和支付劳务费用的，当地税务机关可以参照类似劳务活动的正常收费标准进行调整。

第五十七条 企业与关联企业之间转让财产、提供财产使用权等业务往来，不按独立企业之间业务往来作价或者收取、支付使用费的，当地税务机关可以参照没有关联关系所能同意的数额进行调整。

第五十八条 企业不得列支向其关联企业支付的管理费。

第五章 源泉扣缴

第五十九条 税法第十九条第一款所说的利润、利息、租金、特许权使用费和其他所得，除国家另有规定外，应当按照收入全额计算应纳税额。

提供专利权、专有技术所收取的使用费全额，包括与其有关的图纸资料费、技术服务费和人员培训费，以及其他有关费用。

第六十条 税法第十九条所说的利润，是指根据投资比例、股权、股份或者其他非债权关系分享利润的权利取得的所得。

第六十一条 税法第十九条所说的其他所得，包括转让在中国境内的房屋、建筑物及其附属设施、土地使用权等财产而取得的收益。

前款所说的收益，是指转让收入减除该财产原值后的余额，外国企业不能提供财产原值的正确凭证的，由当地税务机关根据具体情况估定其财产的原值。

第六十二条 税法第十九条第二款所说的支付的款额，是指现金支付、汇拨支付、转账支付的金额，以及用非货币资产或者权益折价支付的金额。

第六十三条 税法第十九条第三款第（一）项所说的从外商投资企业取得的利润，是指从外商投资企业依照税法规定缴纳或者减免所得税后的利润中取得的所得。

第六十四条 税法第十九条第三款第（二）项所说的国际金融组织，是指国际货币基金组织、世界银行、亚洲开发银行、国际开发协会、国际农业发展基金组织等国际金融组织。

第六十五条 税法第十九条第三款第（二）项、第（三）项所说的中国国家银行，是指中国人民银行、中国工商银行、中国农业银行、中国银行、中国人民建设银行、交通银行、中国投资银行和其他经国务院批准的对外经营外汇存放款等信贷业务的金融机构。

第六十六条 税法第十九条第三款第（西）项所规定的特许权使用费减征、免征所得税的范围如下：

（一）在发展农、林、牧、渔业生产方面提供下列专有技术所收取的使用费：

1. 改良土壤、草地，开发荒山，以及充分利用自然资源的技术；
2. 培育动植物新品种和生产高效低毒农药的技术；
3. 对农、林、牧、渔业进行科学生产管理，保持生态平衡，增强抗御自然灾害能力等方面的技术。

（二）为科学院、高等院校以及其他科研机构进行或者合作进行科学研究、科学实验，提供专有技术所收取的使用费。

（三）在开发能源、发展交通运输方面提供专有技术所收取的使用费。

（四）在节约能源和防治环境污染方面提供的专有技术所收取的使用费。

（五）在开发重要科技领域方面提供下列专有技术所收取的使用费：

1. 重大的先进的机电设备生产技术；
2. 核能技术；
3. 大规模集成电路生产技术；
4. 光集成、微波半导体和微波集成电路生产技术及微波电子管制造技术；
5. 超高速电子计算机和微处理机制造技术；
6. 光导通讯技术；
7. 远距离超高压直流输电技术；
8. 煤的液化、气化及综合利用技术。

第六十七条 对外国企业在中国境内从事建筑、安装、装配、勘探等工程作业和提供咨询、管理、培训等劳务活动的所得，税务机关可以指定工程价款或者劳务费的支付人为所得税的扣缴义务人。

第六章 税收优惠

第六十八条 根据税法第六条规定，对国家鼓励的外商投资企业，需要在企业所得税方面给予税收优惠的，依照国家有关法律、行政法规的规定执行。

第六十九条 税法第七条第一款所说的经济特区，是指依法设立或者经国务院批准设立的深圳、珠海、汕头、厦门和海南经济特区，所说的经济技术开发区，是指经国务院批准在沿港口城市设立的经济技术开发区。

第七十条 税法第七条第二款所说的沿海经济开放区，是指经国务院批准为沿海经济开放区的市、县、区。

第七十一条 税法第七条第一款所说的减按百分之十五的税率征收企业所得税，仅限于税法第七条第一款所规定的企业在相应地区内从事生产、经营取得的所得。

税法第七条第二款所说的减按百分之二十四的税率征收企业所得税，仅限于税法第七条第二款所规定的企业在相应地区内从事生产、经营取得的所得。

第七十二条 税法第七条第一款、第二款和第八条第一款所说的生产性外商投资企业，是指从事下列行业的外商投资企业：

- (一) 机械制造、电子工业；
- (二) 能源工业（不含开采石油、天然气）；
- (三) 冶金、化学、建材工业；
- (四) 轻工、纺织、包装工业；
- (五) 医疗器械、制药工业；
- (六) 农业、林业、畜牧业、渔业和水利业；
- (七) 建筑业；
- (八) 交通运输业（不含客运）；
- (九) 直接为生产服务的科技开发、地质普查、产业信息咨询和生产设备、精密仪器维修服务业；
- (十) 经国务院税务主管部门确定的其他行业。

第七十三条 税法第七条第三款所说的可以减按百分之十五的税率征收企业所得税，适用于：

(一) 在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区设立的从事下列项目的生产性外商投资企业：

1. 技术密集、知识密集型的项目；

2. 外商投资在三千万美元以上,回收投资时间长的项目;

3. 能源、交通、港口建设的项目。

(二)从事港口码头建设的中外合资经营企业。

(三)在经济特区和国务院批准的其他地区设立的外资银行、中外合资银行等金融机构,但以外国投资者投入资本或者分行由总行拨入营运资金超过一千万美元、经营期在十年以上的为限。

(四)在上海浦东新区设立的生产性外商投资企业,以及从事机场、港口、铁路、公路、电站等能源、交通建设项目的投资企业。

(五)在国务院确定的国家高新技术产业开发区设立的被认定为高新技术企业的投资企业,以及在北京市新技术产业开发实验区设立的被认定为高新技术企业的投资企业。

(六)在国务院规定的其他地区设立的从事国家鼓励项目的投资企业。

属于前款第(一)项所列项目的投资企业,应当在报国家税务局批准后,减按百分之十五的税率征收企业所得税。

第七十四条 税法第八条第一款所说的经营期,是指从投资企业实际开始生产、经营(包括试生产、试营业)之日起至企业终止生产、经营之日止的期间。

按照税法第八条第一款规定可以享受免征、减征企业所得税待遇的投资企业,应当将其从事的行业、主要产品名称和确定的经营期等情况报当地税务机关审核;未经审核同意的,不得享受免征、减征企业所得税待遇。

第七十五条 税法第八条第二款所说的本法施行前国务院公布的规定,是指国务院发布或者批准发布的下列免征、减征企业所得税的规定:

(一)从事港口码头建设的中外合资经营企业,经营期在十五年以上的,经企业申请,所在地的省、自治区、直辖市税务机关批准,从开始获利的年度起,第一年至第五年免征企业所得税,第六年至第十年减半征收企业所得税。

(二)在海南经济特区设立的从事机场、港口、码头、铁路、公路、电站、煤矿、水利等基础设施项目的投资企业和从事农业开发经营的投资企业,经营期在十五年以上的,经企业申请,海南省税务机关批准,从开始获利的年度起,第一年至第五年免征企业所得税,第六年至第十年减半征收企业所得税。

(三)在上海浦东新区设立的从事机场、港口、铁路、公路、电站等能源、交通建设项目的投资企业,经营期在十五年以上的,经企业申请,上海市税务机关批准,从开始获利的年度起,第一年至第五年免征企业所得税,第六年至第十年减半征收企业所得税。

(四)在经济特区设立的从事服务性行业的投资企业,外商投资超过五百万美元,经营期在十年以上的,经企业申请,经济特区税务机关批准,从开始获利的年度起,第一年免征企业所得税,第二年和第三年减半征收企业所得税。

(五)在经济特区和国务院批准的其他地区设立的外资银行、中外合资银行等金融机构,外国投资者投入资本或者分行由总行拨入营运资金超过一千万美元、经营期在十年以上的,

经企业申请，当地税务机关批准，从开始获利的年度起，第一年免征企业所得税，第二年和第三年减半征收企业所得税。

(六) 在国务院确定的国家高新技术产业开发区设立的被认定为高新技术企业的中外合资经营企业，经营期在十年以上的，经企业申请，当地税务机关批准，从开始获利的年度起，第一年和第二年免征企业所得税。设在经济特区和经济技术开发区的外商投资企业，依照经济特区和经济技术开发区的税收优惠规定执行。设在北京市新技术产业开发实验区的外商投资企业，依照北京市新技术产业开发试验区的税收优惠规定执行。

(七) 外商投资举办的产品出口企业，在依照税法规定免征、减征企业所得税期满后，凡当年出口产品产值达到当年企业产品产值百分之七十以上的，可以按照税法规定的税率减半征收企业所得税。但经济特区和经济技术开发区以及其他已经按百分之十五的税率缴纳企业所得税的产品出口企业，符合上述条件的，按百分之十的税率征收企业所得税。

(八) 外商投资举办的先进技术企业，依照税法规定免征、减征企业所得税期满后仍为先进技术企业的，可以按照税法规定的税率延长三年减半征收企业所得税。

(九) 在国务院已经发布或者批准发布的其他规定中有关免征、减征企业所得税的规定。

外商投资企业依照前款第(六)项、第(七)项或者第(八)项规定申请免征、减征企业所得税时，应当提交审核确认部门出具的有关证明文件，由当地税务机关审核批准。

第七十六条 税法第八条第一款和本细则第七十五条所说的开始获利的年度，是指企业开始生产经营后，第一个获得利润的纳税年度。企业开办初期有亏损的，可以依照税法第十一条的规定逐年结转弥补，以弥补后有利润的纳税年度为开始获利年度。

税法第八条第一款和本细则第七十五条规定的免征、减征企业所得税的期限，应当从企业获利年度起连续计算，不得因中间发生亏损而推延。

第七十七条 外商投资企业于年度中间开业，当年获得利润而实际生产经营期不足六个月的，可以选择从下一年度起计算免征、减征企业所得税的期限；但企业当年所获得的利润，应当依照税法规定缴纳所得税。

第七十八条 从事开采石油、天然气、稀有金属、贵重金属等资源的企业，除国务院另有规定外，不适用于税法第八条第一款的税收优惠规定。

第七十九条 依照税法第八条第一款和本细则第七十五条规定，已经得到免征、减征企业所得税的外商投资企业，其实际经营期不满规定年限的，除因遭受自然灾害和意外事故造成重大损失的以外，应当补缴已免征、减征的企业所得税税款。

第八十条 税法第十条所说的直接再投资，是指外商投资企业的外国投资者将其从该企业取得的利润在提取前直接用于增加注册资本，或者在提取后直接用于投资举办其他外商投资企业。

在依照税法第十条规定计算退税时，外国投资者应当提供能够确认其用于再投资利润所属年度的证明；不能提供证明的，由当地税务机关采用合理的方法予以推算确定。

外国投资者应当自其再投资资金实际投入之日起一年内,持数明其投资金额、投资期限的增资或者出资证明,向原纳税地的税务机关申请退税。

第八十一条 税法第十条所说的国务院另有优惠规定,是指外国投资者在中国境内直接再投资举办、扩建产品出口企业或者先进技术企业,以及外国投资者将从海南经济特区内的企业获得的利润直接再投资海南经济特区内的基础设施建设项目和农业开发企业,可以依照国务院的有关规定,全部退还其再投资部分以缴纳的企业所得税税款。

外国投资者依照前款规定申请再投资退税时,除依照本细则第八十条第二款、第三款的规定办理时,应当提供审核确认部门出具的确认举办、扩建的企业为产品出口企业或者先进技术企业的证明。

外国投资者直接再投资举办、扩建的企业,自开始生产、经营起三年内没有达到产品出口企业标准的,或者没有被继续确认为先进技术企业的,应当缴回已退税款的百分之六十。

第八十二条 税法第十条和本细则第八十一条第一款规定的再投资退税,其退税额按下列公式计算:

退税额=再投资额 \times (1-原实际适用的企业所得税税率与地方所得税税率之和) \times 原实际适用的企业所得税税率 \times 退税率

第七章 税额扣除

第八十三条 税法第十二条所说的已在境外缴纳的所得税税款,是指外商投资企业来源于中国境外的所得在境外实际缴纳的所得税税款,不包括纳税后又得到补偿或者由他人代为承担的税款。

第八十四条 税法第十二条所说的境外所得依照本法规定计算的应纳税额,是指外商投资企业的境外所得,依照税法和本细则的有关规定扣除为取得该项所得应摊计的成本、费用以及损失,得出应纳税所得额后计算的应纳税额,该应纳税额即为扣除限额,应当分国不分项计算,其计算公式如下:

境外所得税款扣除限额=境内、境外所得按税法计算的应纳税总额 \times 来源于某外国的所得额 \div 境内、境外所得总额

第八十五条 外商投资企业就来源于境外所得在境外实际缴纳的所得税税款,低于按照本细则第八十四条规定计算出的扣除限额的,可以从应纳税额中扣除其在境外实际缴纳的所得税税款;超过扣除限额的,其超过部分不得作为税额扣除,也不得列为费用支出,但可以用以后年度税额扣除不超过限额的余额补扣,补扣期限最长不得超过五年。

第八十六条 本细则第八十三条至第八十五条的规定,仅适用于总机构设在中国境内的外商投资企业。外商投资企业在依照税法第十二条的规定扣除税额时,应当提供境外税务机关填发的同一年度纳税凭证原件,不得用复印件或者不同年度的纳税凭证作为扣除税额的凭据。

第八章 税收征管

第八十七条 企业在办理工商登记后三十日内,应向当地税务机关办理税务登记。外商投资企业在境外设立或者撤销分支机构时,应当在设立或者撤销之日起三十日内,向当地税务机关办理税务登记、变更登记或者注销登记。

企业办理前款登记,应当按规定提交有关文件、证照、资料。

第八十八条 企业遇有迁移、改组、合并、分工、终止以及变更资本额、经营范围等主要登记事项时,应当在办理工商变更登记后三十日内或者注销登记前,持有关证件向当地税务机关办理变更登记或者注销登记。

第八十九条 外国企业在中国境内设立两个或者两个以上营业机构的,可以由其选定的其中一个营业机构合并申报缴纳所得税。但该营业机构应当具备以下条件:

- (一)对其他各营业机构的经营业务负有监督管理责任;
- (二)设有完整的帐簿、凭证,能够正确反映各营业机构的收入、成本、费用和盈亏情况。

第九十条 外国企业依照本细则第八十九条的规定,合并申报缴纳所得税的,应当由其选定的营业机构提出申请,经当地税务机关审核后,依照下列规定报批:

- (一)合并申报纳税所涉及各营业机构设在同一省、自治区、直辖市的,由省、自治区、直辖市税务机关批准;
- (二)合并申报纳税所涉及各营业机构设在两个或者两个以上省、自治区、直辖市的,由国家税务局批准。

外国企业经批准合并申报纳税后,遇有营业机构增设、合并、迁移、停业、关闭等情况时,应当在事前由负责合并申报纳税的营业机构向当地税务机关报告,需要变更合并申报纳税营业机构的,依照前款规定办理。

第九十一条 外国企业合并申报缴纳所得税,所涉及的营业机构适用不同税率纳税的,应当合理地分别计算各营业机构的应纳税所得额,按照不同的税率缴纳所得税。

前款所说的各营业机构,有盈有亏,盈亏相抵后仍有利润的,应当按有盈利的营业机构所适用的税率纳税。发生亏损的营业机构,应当以该营业机构以后年度的盈利弥补其亏损,弥补亏损后仍有利润的,再按该营业机构所适用的税率纳税;其弥补额应当为该亏损营业机构抵亏的营业机构所适用的税率纳税。

第九十二条 虽有本细则第九十一条的规定,当负责合并申报缴纳所得税的营业机构不能合理地分别计算各营业机构的应纳税所得额时,当地税务机关可以对其应纳税的所得总额,按照营业收入比例、成本和费用比例、资产比例、职工人数或者工资数额的比例,在各营业机构之间合理分配。

第九十三条 外商投资企业在中国境内设立分支机构的,在汇总申报缴纳所得税时,比照本细则第九十一条和第九十二条的规定办理。

第九十四条 企业根据税法第十五条的规定分季预缴所得税时,应当按季度的实际利润额预缴;按季度实际利润额预缴有困难的,可以按上一年度应纳税所得额的四分之一或者经当地税务机关认可的其他方法分季预缴所得税。

第九十五条 企业在纳税年度内无论盈利或者亏损,应当依照税法第十六条规定的期限,向当地税务机关报送所得税申报表和会计决算报表。在报送会计决算报表时,除国家另有规定外,应当付送中国注册会计师的查帐报告。

企业遇特殊原因,不能按照税法规定期限报送所得税申报表和会计决算报表的,应当在报送期限内提出申请,经当地税务机关批准,可以适当延长。

第九十六条 分支机构或者营业机构在向总机构或者向合并申报缴纳所得税的营业机构报送会计决算报表时,应当同时报送当地税务机关。

第九十七条 企业在年度中间合并、分立、终止时,应当在停止生产、经营之日起六十日内,向当地税务机关办理当期所得税汇算清缴,多退少补。

第九十八条 企业所得为外国货币并已按照外汇牌价折合成人民币缴纳税款的,发生多缴税款需要办理退税时,可以将应退的人民币税款,按照原缴纳税款时的外汇牌价折合成外国货币,再将该外国货币数额按照填开退税凭证当日的外汇牌价折合成人民币退还税款;发生少缴税款需要办理补税时,应当按照填开补税凭证当日的外汇牌价折合成人民币补缴税款。

第九十九条 外商投资企业进行清算时,应当在办理工商注销登记之前,向当地税务机关办理所得税申报。

第一百条 除国家另有规定外,企业应当在中国境内设置能够正确计算应纳税所得额的会计凭证、帐簿。

企业的会计凭证、帐簿和报表,应当使用中国文字填写,也可以使用中、外两种文字填写。

采用电子计算机记帐的企业,其由电子计算机储存和输出的会计记录,视同会计帐簿;凡未打印成书面记录的磁带、磁盘应当完整保留。

企业的会计凭证、帐簿和报表,至少保存十五年。

第一百零一条 企业的发票和收款凭证,须经当地税务机关批准,方可印制、使用。

企业的发票和收款凭证的印制和使用管理办法,由国家税务总局制定。

第一百零二条 企业所得税申报表和纳税凭证,由国家税务总局统一印制。

第一百零三条 企业缴纳税款期限和报送报表期限的最后一天是星期日或者其他法定休假日的,以休假日的次日为期限的最后一天。

第一百零四条 对税法第十九条第二款和本细则第六十七条规定的扣缴义务人,税务机关可以按照其扣缴税额的一的比例付给扣缴手续费,具体办法由国家税务总局制定。

第一百零五条 纳税义务人或者扣缴义务人未按照规定接受税务机关检查的,或者未按照税务机关规定的期限缴纳滞纳金的,当地税务机关可以根据情节轻重,处以五千元以下的罚款。

第一百零六条 企业违反本细则第八十七条、第九十条第二款、第九十五条、第九十六条、第九十七条、第一百条、第一百零一条规定的，税务机关可以根据情节轻重，处以五千元以下的罚款。

第一百零七条 税法第二十五条所说的偷税，是指纳税人有意违反税法规定，涂改、伪造、销毁账簿、记账凭证或者账簿，虚列、多报成本、费用，隐瞒、少报应纳税所得额或者收入额，逃避纳税或者骗回已纳税款等违法行为。

第一百零八条 税务机关根据税法和本细则规定对纳税义务人或者扣缴义务人处罚时，应当制作处罚决定书。

第一百零九条 任何单位和个人对违反税法的行为和当事人都有权举报，税务机关应当为举报者保密，并按照规定给予奖励。

第九章 附则

第一百一十条 税法公布前已经办理工商登记的外商投资企业，在按照税法规定的税率缴纳所得税时，其税收负担高于税法施行前的，可以在批准的经营期内按其原适用税率缴纳所得税；未约定经营期的，可以在税法施行之日其五年内，按照其原适用的税率缴纳所得税，但在上述期间，发生年度的税收负担高于税法规定的，应当自该纳税年度起按税法规定的税率缴纳所得税。

第一百一十一条 税法公布前已经办理工商登记的外商投资企业，凡是依照税法施行前的法律、行政法规享有免征、减征企业所得税优惠待遇的，可以继续执行，直至免征、减征期满为止。

税法公布前已经办理工商登记的外商投资企业，尚未获利或者获利未满五年的，可以依照税法第八条第一款的规定，给予相应期限的免征、减征企业所得税待遇。

第一百一十二条 税法公布后、施行前办理工商登记的外商投资企业，可以参照本细则第一百一十条、第一百一十一条的规定执行。

第一百一十三条 本细则由财政部、国家税务局负责解释。

第一百一十四条 本细则自《中华人民共和国外商投资企业和外国企业所得税法》施行之日起施行。《中华人民共和国中外合资经营企业所得税法施行细则》和《中华人民共和国外国企业所得税法施行细则》同时废止。

Notice of the State Council on the Implementation of the Transitional Preferential Policies in respect of Enterprise Income Tax
(No. 39 [2007] of the State Council)

The people's governments of all provinces, autonomous regions, municipalities directly under the Central Government, all ministries and commissions of the State Council, all institutions directly under the State Council,

The Enterprise Income Tax Law of the People's Republic of China (hereinafter referred to as the EITL) and the Regulation on the Implementation of the Enterprise Income Tax Law of the People's Republic of China (hereinafter referred to as the RIEITL) shall come into force as of January 1, 2008. In accordance with Article 57 of the EITL, you are hereby notified of the following issues concerning the preferential policies in respect of enterprise income tax:

I The measures for the transition of preferential tax treatments to enterprises established prior to the promulgation of the EITL

Enterprises enjoying the preferential policies in respect of enterprise income tax under the former tax law, administrative regulations and documents with the effects of administrative regulations shall be subject to a transition under the following measures:

As of January 1, 2008, enterprises that previously enjoy the preferential policies of low tax rates shall be gradually transitioned to enjoy the statutory tax rate within 5 years after the implementation of the EITL. Among them, the enterprises that enjoy the enterprise income tax rate of 15% shall be subject to the enterprise income tax rate of 18% in 2008, 20% in 2009, 22% in 2010, 24% in 2011 and 25% in 2012. The enterprises that previously enjoy the tax rate of 24% shall be subject to the tax rate of 25% as of 2008.

As of January 1, 2008, the enterprises that previously enjoy "2-year exemption and 3-year half payment", "5-year exemption and 5-year half payment" of the enterprise income tax and other preferential treatments in the form of periodic tax deductions and exemptions may, after the implementation of the EITL, continue to enjoy the relevant preferential treatments under the preferential measures and the time period prescribed in the former tax law, administrative regulations and relevant documents until the expiration of the said time period. However, if such an enterprise has not enjoyed the preferential treatments yet because of its failure to make profits, its preferential time period shall be calculated from 2008.

The expression "enterprises enjoying the preferential policies" as mentioned above refers to the enterprises established and registered in the industrial and commercial administrative department and in other registration administrative departments prior to March 16, 2007. The items and scope of the transitional preferential policies shall conform to the Table for the Implementation of Transitional Preferential Policy on

Enterprise Income Tax (see Attached Table).

II Continuously implementing the preferential tax policies for the Western Development Program

In accordance with the relevant documents of the State Council on carrying out the Western Development Program, the preferential policies for Western Development Program in respect of enterprise income tax as provided in the Notice of the Ministry of Finance, State Administration of Taxation and General Administration of Customs on the Preferential Policies for Western Development Program in respect of Enterprise Income Tax (No. 202 [2001] of the Ministry of Finance) jointly promulgated by the Ministry of Finance, State Administration of Taxation and General Administration of Customs shall be implemented continuously.

III Other provisions on the implementation of transitional preferential policies in respect of enterprise income tax

An enterprise enjoying the transitional preferential policies in respect of enterprise income tax shall compute the taxable income amount under the provisions of the EITL and the RIEITL regarding the incomes and deductions and shall calculate and enjoy the preferential tax treatments under section 1 of this Notice.

In case that there is any overlap between the transitional preferential policies in respect of enterprise income tax and those as provided in the EITL and the RIEITL, an enterprise may choose the most preferential policies. It shall not enjoy such policies repeatedly, and once it makes a choice, it shall not change it.

Attached Table: Table for the Implementation of Transitional Preferential Policies on Enterprise Income Tax

State Council
December 26, 2007

Table for the Implementation of Transitional Preferential Policy on Enterprise Income Tax

Sequential Order	Document Name	Contents of Relevant Policies
1	Article 7 (1) of the Law of the People's Republic of China on the	Foreign-funded enterprises established in special economic zones, foreign enterprises that established institutions and bases in

	Income Tax for Foreign-funded Enterprises and Foreign Enterprises#/a#	special economic zones to engage in production and operation and productive foreign-funded enterprises established in economic and technological development zones shall be subject to the enterprise income tax at the reduced rate of 15%.
2	Article 7 (3) of the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	The foreign-funded enterprises established in open coastal economic areas or in the old areas of the cities where the special economic zones or the economic and technological development zones are located, or established in other areas as prescribed by the State Council may be subject to the enterprise income tax at the reduced rate of 15% if they are engaged in the energy, traffic, port and dock projects or other projects encouraged by the state.
3	Article 73 (1) (a) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	The productive foreign-funded enterprises established in the open coastal economic areas, or in the old areas of the cities where the special economic zones or economic and technological development zones are located and engaged in such projects as technology intensive and knowledge intensive projects, projects with more than 30 million US dollars of foreign investment and a long period for recovery of the investment and projects of energy,

		traffic and port construction may be subject to the enterprise income tax at the reduced rate of 15%.
4	Article 73 (1) (b) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	The Sino-foreign equity joint enterprises engaged in port and dock construction may be subject to the enterprise income tax at the reduced rate of 15%.
5	Article 73 (1) (d) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	Productive foreign-funded enterprises established in Pudong New District of Shanghai, and foreign-funded enterprises engaged in energy and traffic construction projects such as airport, port, railway, highway and power station may be subject to the enterprise income tax at the reduced rate of 15%.
6	Replies of the State Council on Shanghai Waigaoqiao, Tianjin Port, Shenzhen Futian, Shenzhen Shaotoujiao, Dalian, Guangzhou, Xiamen Xiangyu, Zhangjiagang, Haikou, Qingdao, Ningbo, Fuzhou, Shantou, Zhuhai and Shenzhen Yantian Bonded Areas (Letter No.26 [1991] of the State Council, Letter No. 32 [1991] of the State Council, Letter No.43 [1992] of the State Council, Letter No.44 [1992] of the State Council, Letter No.148 [1992] of the State Council, Letter No.150 [1992] of the State Council, Letter No.159 [1992] of the State Council,	Productive foreign-funded enterprises shall be subject to the enterprise income tax at the reduced rate of 15%.

	Letter No.179 [1992] of the State Council, Letter No.180 [1992] of the State Council, Letter No.181 [1992] of the State Council, and Letter No.3 [1993] of the State Council)	
7	Reply of the State Council on the Establishment of Taiwan Businessmen Investment Areas in the Coastal Areas of Fujian Province (Letter No. 35 [1989] of the State Council.	The enterprises invested and established by Taiwan businessmen in Xiamen Taiwan Businessmen Investment Area shall be subject to the enterprise income tax at the reduced rate of 15%. The productive enterprises invested and established in Fuzhou Taiwan Businessmen Investment Area shall be subject to the enterprise income tax at the reduced rate of 15% and non-productive Taiwan-funded enterprises shall be subject to the enterprise income tax at the reduced rate of 24%.
8	Notices of the State Council on Further Opening Nanning, Chongqing, Huangshi, Yangtze Three Gorges Economic Development Zone, Beijing and other cities (Letter No. 62 [1992] of the State Council, Letter No. 93 [1992] of the State Council, Letter No. 19 [1993] of the State Council, Letter No. 92 [1994] of the State Council, Letter No. 16 [1995] of the State Council)	The productive foreign-funded enterprises established in capital cities and open riparian cities and engaged in the following projects shall be subject to the enterprise income tax at the reduced rate of 15%: the technology intensive and knowledge intensive projects; projects with more than 30 million US dollars of foreign investment and a long period for recovery of the investment; and projects of energy, traffic and port construction.

9	Reply of the State Council on the Development and Construction of Suzhou Industrial Park (Letter No. 9 [1994] of the State Council)	The productive foreign-funded enterprises established in Suzhou Industrial Park shall be subject to the enterprise income tax at the reduced rate of 15%.
10	Notice of the State Council on Expanding the Scope of Application of the Preferential Tax Provision to Foreign-funded Enterprises Engaged in Infrastructure Projects of Energy and Traffic (No. 13 [1999] of the State Council)	As of January 1, 1999, the provision in Article 73 (1) (a) (i) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises, which productive foreign-funded enterprises engaged in infrastructure construction of energy and traffic shall be subject to the enterprise income tax at the reduced rate of 15%, shall be applicable throughout the country.
11	Regulation on Special Economic Zones of Guangdong Province (Adopted at the 15th Session of the Standing Committee of the Fifth National People's Congress on August 26, 1980)	The enterprise income tax rate for Shenzhen, Zhuhai and Shantou Special Economic Zones of Guangdong Province shall be 15%.
12	Reply to Fujian Province on the Construction of Xiamen Special Economic Zone (Letter No. 88 [80] of the State Council)	The enterprise income tax rate for Xiamen Special Economic Zone shall be 15%.
13	Provisions of the State Council on Encouraging Investments to the Development of Hainan Island (No. 26 [1988] of the State Council)	All incomes from production and operation by enterprises (except for state banks and insurance companies) established in Hainan Island shall be subject to the

		enterprise income tax at the rate of 15%.
14	Article 7 (2) of the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	The foreign-funded enterprises established in open coastal economic areas, or in the old areas of the cities where the special economic zones or the economic and technological development zones are located shall be subject to the enterprise income tax at the reduced rate of 24%.
15	Notice of the State Council on the Pilot Project for National Tourist Vacation Areas (No. 46 [1992] of the State Council)	The foreign-funded enterprises in the national tourist vacation areas shall be subject to the enterprise income tax at the reduced rate of 24%.
16	Notices of the State Council on further opening border cities of Heihe, Yining, Pingxiang, Erlianhot (Letter No. 21 [1992] of the State Council, Letter No. 61 [1992] of the State Council, Letter No. 62[1992] of the State Council, Letter No. 94 [1992] of the State Council)	The productive foreign-funded enterprises in open border cities shall be subject to the enterprise income tax at the reduced tax rate of 24%
17	Notice of the State Council on Further Opening Nanning, Kunming, Pingxiang and Other Two Border Cities and Towns (Letter No. 62 [1992] of the State Council)	Pingxiang, Dongxing, Wanting, Ruili and Hekou (5 cities, counties or towns) are allowed to establish border economic cooperation zones in qualified cities (counties and towns) and the productive inland associated enterprises established in the border economic cooperation zones and mainly engaged in export

		shall be subject to the reduced tax rate of 24%.
18	Notices of the State Council on further opening Nanning, Chongqing, Huangshi and Yangtze Three Gorges Open Economic Zones, Beijing and other cities (Letter No. 62[1992] of the State Council, Letter No. 93 [1992] of the State Council, Letter No. 19 [1993], No. 92 [1994] of the State Council, Letter No. 16 [1995] of the State Council)	The productive foreign-funded enterprises in capital cities and open riparian cities shall be subject to the enterprise income tax at the reduced tax rate of 24%.
19	Article 8 (1) of the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	A productive foreign-funded enterprise with the operation period of 10 years or longer shall, as of the year when it begins to make profits, be exempted from the enterprise income tax for the first two years and be subject to the half-reduced enterprise income tax from the third to the fifth year.
20	Article 75 (1) (a) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	A Sino-foreign equity joint venture engaged in the port and dock construction and with the operation period of 15 years or longer may, upon approval of its application by the tax organ of the province, autonomous region or municipality directly under the Central Government where it is located, enjoy exemption from the enterprise income tax from the first profit-making year to the fifth year,

		and reduction in enterprise income tax by half from the sixth to the tenth year.
21	Article 75 (1) (b) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	A foreign-funded enterprise established in Hainan Special Economic Zone and engaged in the construction of such infrastructure projects as airport, port, dock, railway, highway, power station, coal mine, water conservancy, etc., or in the development and operation of agriculture, and with the operation period of 15 years or longer may, upon approval of its application by Hainan provincial tax organ, enjoy exemption from the enterprise income tax starting from the first profit-making year to the fifth year, and reduction in enterprise income tax by half from the sixth to the tenth year.
22	Article 75 (1) (c) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	A foreign-funded enterprise established in Shanghai Pudong New Area and engaged in the construction of such energy and transportation projects as airport, port, railway, highway and power station, etc. and with the operation period of 15 years or longer may, upon approval of its application by Shanghai municipal tax organ, enjoy exemption from enterprise income tax starting from the first profit-making year to the fifth year, and reduction in enterprise income

		tax by half from the sixth to the tenth year.
23	Article 75 (1) (d) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	A foreign-funded enterprise established in a special economic zone, engaged in the service industry, with a foreign investment of US \$ 5 million or more and with the operation period of 10 years or longer may, upon approval of its application by tax organ in the special economic zone, enjoy exemption from enterprise income tax for the first profit-making year, and reduction in enterprise income tax by half for the second and third years.
24	Article 75 (1) (f) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	A foreign-funded enterprise recognized as a high-tech enterprise and established in a high-tech industrial development zone approved by the State Council and with the operation period of 10 years or longer may, upon approval of its application by the local tax organ, enjoy exemption from the enterprise income tax for the first two profit-making years.
25	Article 75 (1) (f) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises Reply of the State Council about the	A foreign-funded enterprise established in Beijing Pilot Zone for the Development of New Technology Industry shall be subject to the preferential tax provisions treatments regarding Beijing Pilot Zone for the Development of New

	Interim Regulation on Beijing Pilot Zone for the Development of New Technology Industry (Letter No. 74 [1988] of the State Council)	Technology Industry. It shall, as of its date of establishment, be exempted from the income tax within 3 years. Upon approval of the department designated by Beijing Municipal Government, it may, on the basis of the tax rate of 15% or 10%, enjoy the reduction of the income tax by half.
26	Article 8 (1) of the Interim Regulation of the Peoples' Republic of China on Enterprise Income Tax	For an enterprise in an ethnic autonomous region requiring special incentives and encouragement and enjoying tax reductions or exemptions for a specified period upon approval of the provincial people's government, the period for the implementation of the transitional preferential tax policy shall not exceed 5 years.
27	Provisions of the State Council on Encouraging Investments to the Development of Hainan Island (No. 26 [1988] of the State Council)	An enterprise (except for a state bank or insurance company) established in Hainan Island and engaged in the construction of such infrastructure projects as port, dock, airport, highway, railway, power station, coal mine, water conservancy, etc., or in the development and operation of agriculture and with the operation period of 15 years or longer may enjoy exemption from the enterprise income tax starting from its first five profit-making years, and reduction in enterprise income tax by half

		from the sixth to the tenth year.
28		An enterprise (except for a state bank or insurance company) established in Hainan Island and engaged in industry or transport industry and with the operation period of 10 years or longer may enjoy exemption from the enterprise income tax for its first and second profit-making years and enjoy reduction of the income tax by half from the third to fifth year.
29		An enterprise (except for a state bank or insurance company) established in Hainan Island, engaged in the service industry, with the total investment in excess of USD 5 million or 20 million yuan and with the operation period of 10 years or longer may be exempted from the income tax for its first profit-making year and enjoy reduction of the income tax by half for the second and third years.
30	Notice of the State Council on Implementing the Several Supporting Policies concerning National Outlines for Medium and Long-term Planning for Scientific and Technological Development (2006-2020) (No. 6 [2006] of the State Council)	A high-tech enterprise newly established in a national high-tech industry development area may, upon strict recognition, be exempted from the income tax for its first two profit-making years.

国务院关于实施企业所得税

过渡优惠政策的通知

国发〔2007〕39号

各省、自治区、直辖市人民政府，国务院各部委、各直属机构：

《中华人民共和国企业所得税法》（以下简称新税法）和《中华人民共和国企业所得税法实施条例》（以下简称实施条例）将于2008年1月1日起施行。

根据新税法第五十七条规定，现对企业所得税优惠政策过渡问题通知如下：

一、新税法公布前批准设立的企业税收优惠过渡办法

企业按照原税收法律、行政法规和具有行政法规效力文件规定享受的企业所得税优惠政策，按以下办法实施过渡：

自2008年1月1日起，原享受低税率优惠政策的企业，在新税法施行后5年内逐步过渡到法定税率。其中：享受企业所得税15%税率的企业，2008年按18%税率执行，2009年按20%税率执行，2010年按22%税率执行，2011年按24%税率执行，2012年按25%税率执行；原执行24%税率的企业，2008年起按25%税率执行。

自2008年1月1日起，原享受企业所得税“两免三减半”、“五免五减半”等定期减免税优惠的企业，新税法施行后继续按原税收法律、行政法规及相关文件规定的优惠办法及年限享受至期满为止，但因未获利而尚未享受税收优惠的，其优惠期限从2008年度起计算。

享受上述过渡优惠政策的企业，是指2007年3月16日以前经工商等登记管理机关登记设立的企业；实施过渡优惠政策的项目和范围按《实施企业所得税

过渡优惠政策表》(见附表)执行。

二、继续执行西部大开发税收优惠政策

根据国务院实施西部大开发有关文件精神,财政部、税务总局和海关总署联合下发的《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)中规定的西部大开发企业所得税优惠政策继续执行。

三、实施企业所得税过渡优惠政策的其他规定

享受企业所得税过渡优惠政策的企业,应按照新税法 and 实施条例中有关收入和扣除的规定计算应纳税所得额,并按本通知第一部分规定计算享受税收优惠。

企业所得税过渡优惠政策与新税法及实施条例规定的优惠政策存在交叉的,由企业选择最优惠的政策执行,不得叠加享受,且一经选择,不得改变。

附表:实施企业所得税过渡优惠政策表

国务院

二〇〇七年十二月二

十六日

附表:

实施企业所得税过渡优惠政策表

序号	文件名称	相关政策内容
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1	<p>《中华人民共和国外商投资企业和外国企业所得税法》 第七条第一款</p>	<p>设在经济特区的外商投资企业、在经济特区设立机构、场所从事生产、经营的外国企业和设在经济技术开发区的生产性外商投资企业，减按 15% 的税率征收企业所得税。</p>
2	<p>《中华人民共和国外商投资企业和外国企业所得税法》 第七条第三款</p>	<p>设在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区或者设在国务院规定的其他地区的外商投资企业，属于能源、交通、港口、码头或者国家鼓励的其他项目的，可以减按 15% 的税率征收企业所得税。</p>
3	<p>《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》第七十三条第一款第一项</p>	<p>在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区设立的从事下列项目的生产性外资企业，可以减按 15% 的税率征收企业所得税：技术密集、知识密集型的项目；外商投资在 3000 万美元以上，回收投资时间长的项目；能源、交通、港口建设的项目。</p>
4	<p>《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》第七十三条第一款第二项</p>	<p>从事港口、码头建设的中外合资经营企业，可以减按 15% 的税率征收企业所得税。</p>
5	<p>《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》第七十三条第一款第四项</p>	<p>在上海浦东新区设立的生产性外商投资企业，以及从事机场、港口、铁路、公路、电站等能源、交通建设项目的外商投资企业，</p>

		可以减按 15% 的税率征收企业所得税。
6	<p>国务院关于上海外高桥、天津港、深圳福田、深圳沙头角、大连、广州、厦门象屿、张家港、海口、青岛、宁波、福州、汕头、珠海、深圳盐田保税区的批复(国函〔1991〕26号、国函〔1991〕32号、国函〔1992〕43号、国函〔1992〕44号、国函〔1992〕148号、国函〔1992〕150号、国函〔1992〕159号、国函〔1992〕179号、国函〔1992〕180号、国函〔1992〕181号、国函〔1993〕3号等)</p>	生产性外商投资企业, 减按 15% 的税率征收企业所得税。
7	<p>《国务院关于在福建省沿海地区设立台商投资区的批复》(国函〔1989〕35号)</p>	<p>厦门台商投资区内设立的台商投资企业, 减按 15% 税率征收企业所得税; 福州台商投资区内设立的生产性台商投资企业, 减按 15% 税率征收企业所得税, 非生产性台资企业, 减按 24% 税率征收企业所得税。</p>
8	<p>国务院关于进一步对外开放南宁、重庆、黄石、长江三峡经济开放区、北京等城市的通知(国函〔1992〕62号、国函〔1992〕93号、国函〔1993〕19号、国函〔1994〕92号、国函〔1995〕16号)</p>	<p>省会(首府)城市及沿江开放城市从事下列项目的生产性外资企业, 减按 15% 的税率征收企业所得税; 技术密集、知识密集型的项目; 外商投资在 3000 万美元以上, 回收投资时间长的项目; 能源、交通、港口建设的项目。</p>
9	<p>《国务院关于开发建设苏州工业园区有关问题的批复》</p>	在苏州工业园区设立的生产性外商投资企业

	(国函(1994)9号)	业, 减按 15% 税率征收企业所得税。
10	《国务院关于扩大外商投资企业从事能源交通基础设施项目税收优惠规定适用范围的通知书》(国发(1999)13号)	自 1999 年 1 月 1 日起, 将外资税法实施细则第七十三条第一款第(一)项第 3 目关于从事能源、交通基础设施建设的生产性外商投资企业, 减按 15% 征收企业所得税的规定扩大到全国。
11	《广东省经济特区条例》(1980 年 8 月 26 日第五届全国人民代表大会常务委员会第十五次会议批准施行)	广东省深圳、珠海、汕头经济特区的企业所得税率为 15%。
12	《对福建省关于建设厦门经济特区的批复》(80)国函字 88 号)	厦门经济特区所得税率按 15% 执行。
13	《国务院关于鼓励投资开发海南岛的规定》(国发(1988)26 号)	在海南岛举办的企业(国家银行和保险公司除外), 从事生产、经营所得税和其他所得均按 15% 的税率征收企业所得税。
14	《中华人民共和国外商投资企业和外国企业所得税法》第七条第二款	设在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区的生产性外商投资企业, 减按 24% 的税率征收企业所得税。
15	《国务院关于试办国家旅游度假区有关问题的通知》(国发(1992)46 号)	国家旅游度假区内的外商投资企业, 减按 24% 税率征收企业所得税。
16	国务院关于进一步对外开放黑河、伊宁、凭祥、二连浩特	沿边开放城市的生产性外商投资企业, 减按

	<p>特市等边境城市的通知(国函(1992)21号、国函(1992)61号、国函(1992)62号、国函(1992)94号)</p>	24%税率征收企业所得税。
17	<p>《国务院关于进一步对外开放南宁、昆明市及凭祥等五个边境城镇的通知(国函(1992)62号)</p>	<p>允许凭祥、东兴、晚町、瑞丽、河口五市(县、镇)在具备条件的市(县、镇)兴办边境经济合作区,对边境经济合作区内以出口为主的生产性内联企业,减按24%的税率征收。</p>
18	<p>国务院关于进一步对外开放南宁、重庆、贵石、长江三峡经济开放区、北京等城市的通知(国函(1992)62号、国函(1992)93号、国函(1993)19号、国函(1994)92号、国函(1995)16号)</p>	<p>省会(首府)城市及沿江开放城市的生产性外商投资企业,减按24%税率征收企业所得税。</p>
19	<p>《中华人民共和国外商投资企业和外国企业所得税法》第八条第一款</p>	<p>对生产性外商投资企业,经营期在十年以上的,从开始获利的年度起,第一年和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。</p>
20	<p>《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》第七十五条第一款第一项</p>	<p>从事港口码头建设的中外合资经营企业,经营期在15年以上的,经企业申请,所在地的省、自治区、直辖市税务机关批准,从开始获利的年度起,第一年至第五年免征企业所得税,第六年至第十年减半征收企业所得税。</p>
21	<p>《中华人民共和国外商投资企业和外国企业所得税法实</p>	<p>在海南经济特区设立的从事机场、港口、码头、铁路、公路、电站、煤矿、水利等基础</p>

	施细则》第七十五条第一款第二项	设施项目的外商投资企业和从事农业开发经营的外商投资企业，经营期在 15 年以上的，经企业申请，海南省税务机关批准，从开始获利的年度起，第一年至第五年免征企业所得税，第六年至第十年减半征收企业所得税。
22	《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》第七十五条第一款第三项	在上海浦东新区设立的从事机场、港口、铁路、公路、电站等能源、交通建设项目的 外商投资企业，经营期在 15 年以上的，经企业申请，上海市税务机关批准，从开始获利的年度起，第一年至第五年免征企业所得税，第六年至第十年减半征收企业所得税。
23	《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》第七十五条第一款第四项	在经济特区设立的从事服务性行业的外商投资企业，外商投资超过 500 万美元，经营期在十年以上的，经企业申请，经济特区税务机关批准，从开始获利的年度起，第一年免征企业所得税，第二年和第三年减半征收企业所得税。
24	《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》第七十五条第一款第六项	在国务院确定的国家高新技术产业开发区设立的被认定为高新技术企业的中外合资经营企业，经营期在十年以上的，经企业申请，当地税务机关批准，从开始获利的年度起，

		第一年和第二年免征企业所得税。
25	《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》第七十五条第一款第六项 《国务院关于〈北京市新技术产业开发试验区暂行条例〉的批复》(国函(1988)74号)	设在北京市新技术产业开发试验区的外商投资企业,依照北京市新技术产业开发试验区的税收优惠规定执行。 对试验区的高新技术企业自开办之日起,三年内免征所得税。经北京市人民政府指定的部门批准,第四至六年可按15%或10%的税率,减半征收所得税。
26	《中华人民共和国企业所得税暂行条例》第八条第一款	需要照顾和鼓励的民族自治地方的企业,经省级人民政府批准实行定期减税或免税的,过渡优惠执行期限不超过5年。
27	《国务院关于鼓励投资开发海南岛的规定》(国发(1988)26号)	在海南岛举办的企业(国家银行和保险公司除外),从事港口、码头、机场、公路、铁路、电站、煤矿、水利等基础设施开发经营的企业和从事农业开发经营的企业,经营期限在十五年以上的,从开始获利的年度起,第一年至第五年免征所得税,第六年至第十年减半征收所得税。
28		在海南岛举办的企业(国家银行和保险公司

业的企业经营期限在十年以上的,从开始获

		<p>利的年度起, 第一年和第二年免征所得税, 第三年至第五年减半征收所得税。</p>
29		<p>在海南岛举办的企业(国家银行和保险公司除外), 从事服务性行业的企业, 投资总额超过 500 万美元或者 2000 万人民币 经营期限在十年以上的, 从开始获利的年度起, 第一年免征所得税, 第二年和第三年减半征收所得税。</p>
30	<p>《国务院关于实施〈国家中长期科学和技术发展规划纲要(2006-2020年)若干配套政策的通知〉(国发〔2006〕6号)</p>	<p>国家高新技术产业开发区内新创办的高新技术企业经严格认定后, 自获利年度起两年内免征所得税。</p>

INCOME TAX LAW OF THE PEOPLE'S REPUBLIC OF CHINA FOR ENTERPRISES WITH
FOREIGN INVESTMENT AND FOREIGN ENTERPRISES

(Adopted at the Fourth Session of the Seventh National People's Congress on April 9, 1991,
promulgated by Order No. 45 of the President of the People's Republic of China on April 9, 1991
and effective as of July 1, 1991)

Article 1 Income tax shall be paid in accordance with the provisions of this Law by enterprises with foreign investment within the territory of the People's Republic of China on their income derived from production, business operations and other sources. Income tax shall be paid in accordance with the provisions of this Law by foreign enterprises on their income derived from production, business operations and other sources within the territory of the People's Republic of China.

Article 2 "Enterprises with foreign investment" referred to in this Law mean Chinese-foreign equity joint ventures, Chinese-foreign contractual joint ventures and foreign-capital enterprises that are established in China.

"Foreign enterprises" referred to in this Law mean foreign companies, enterprises and other economic organizations which have establishments or places in China and engage in production or business operations, and which, though without establishments or places in China, have income from sources within China.

Article 3 Any enterprise with foreign investment which establishes its head office in China shall pay its income tax on its income derived from sources inside and outside China. Any foreign enterprise shall pay its income tax on its income derived from sources within China.

Article 4 The taxable income of an enterprise with foreign investment and an establishment or a place set up in China to engage in production or business operations by a foreign enterprise, shall be the amount remaining from its gross income in a tax year after the costs, expenses and losses have been deducted.

Article 5 The income tax on enterprises with foreign investment and the income tax which shall be paid by foreign enterprises on the income of their establishments or places set up in China to engage in production or business operations shall be computed on the taxable income at the rate of thirty percent, and local income tax shall be computed on the taxable income at the rate of three percent.

Article 6 The State shall, in accordance with the industrial policies, guide the orientation of foreign investment and encourage the establishment of enterprises with foreign investment which adopt advanced technology and equipment and export all or greater part of their products.

Article 7 The income tax on enterprises with foreign investment established in Special Economic Zones, foreign enterprises which have establishments or places in Special Economic Zones engaged in production or business operations, and on enterprises with foreign investment of a production nature in Economic and Technological Development Zones, shall be levied at the reduced rate of fifteen percent.

The income tax on enterprises with foreign investment of a production nature established in coastal economic open zones or in the old urban districts of cities where the Special Economic Zones or the Economic and Technological Development Zones are located, shall be levied at the

reduced rate of twenty-four percent.

The income tax on enterprises with foreign investment in coastal economic open zones, in the old urban districts of cities where the Special Economic Zones or the Economic and Technological Development Zones are located or in other regions defined by the State Council, within the scope of energy, communications, harbour, wharf or other projects encouraged by the State, may be levied at the reduced rate of fifteen percent. The specific measures shall be drawn up by the State Council.

Article 8 Any enterprise with foreign investment of a production nature scheduled to operate for a period of not less than ten years shall, from the year beginning to make profit, be exempted from income tax in the first and second years and allowed a fifty percent reduction in the third to fifth years. However, the exemption from or reduction of income tax on enterprises with foreign investment engaged in the exploitation of resources such as petroleum, natural gas, rare metals, and precious metals shall be regulated separately by the State Council. Enterprises with foreign investment which have actually operated for a period of less than ten years shall repay the amount of income tax exempted or reduced already.

The relevant regulations, promulgated by the State Council before the entry into force of this Law, which provide preferential treatment of exemption from or reduction of income tax on enterprises engaged in energy, communications, harbour, wharf and other major projects of a production nature for a period longer than that specified in the preceding paragraph, or which provide preferential treatment of exemption from or reduction of income tax on enterprises engaged in major projects of a non-production nature, shall remain applicable after this Law enters into force.

Any enterprise with foreign investment which is engaged in agriculture, forestry or animal husbandry and any other enterprise with foreign investment which is established in remote underdeveloped areas may, upon approval by the competent department for tax affairs under the State Council of an application filed by the enterprise, be allowed a fifteen to thirty percent reduction of the amount of income tax payable for a period of another ten years following the expiration of the period for tax exemption or reduction as provided for in the preceding two paragraphs.

After this Law enters into force, any modification to the provisions of the preceding three paragraphs of this Article on the exemption from or reduction of income tax on enterprises shall be submitted by the State Council to the Standing Committee of the National People's Congress for decision.

Article 9 The exemption from or reduction of local income tax on any enterprise with foreign investment which operates in an industry or undertakes a project encouraged by the State shall, in accordance with the actual situation, be at the discretion of the people's government of the relevant province, autonomous region or municipality directly under the Central Government.

Article 10 Any foreign investor of an enterprise with foreign investment which reinvests its share of profit obtained from the enterprise directly into that enterprise by increasing its registered capital, or uses the profit as capital investment to establish other enterprises with foreign investment to operate for a period of not less than five years shall, upon approval by the tax authorities of an application filed by the investor, be refunded forty percent of the income tax already paid on the reinvested amount. Where regulations of the State Council provide otherwise in respect of preferential treatment, such provisions shall apply. If the investor withdraws its

reinvestment before the expiration of a period of five years, it shall repay the refunded tax.

Article 11 Losses incurred in a tax year by any enterprise with foreign investment and by an establishment or a place set up in China by a foreign enterprise to engage in production or business operations may be made up by the income of the following tax year. Should the income of the following tax year be insufficient to make up for the said losses, the balance may be made up by its income of the further subsequent year, and so on, over a period not exceeding five years.

Article 12 Any enterprise with foreign investment shall be allowed, when filing a consolidated income tax return, to deduct from the amount of tax payable the foreign income tax already paid abroad in respect of the income derived from sources outside China. The deductible amount shall, however, not exceed the amount of income tax otherwise payable under this Law in respect of the income derived from sources outside China.

Article 13 The payment or receipt of charges or fees in business transactions between an enterprise with foreign investment or an establishment or a place set up in China by a foreign enterprise to engage in production or business operations, and its associated enterprises, shall be made in the same manner as the payment or receipt of charges or fees in business transactions between independent enterprises. Where the payment or receipt of charges or fees is not made in the same manner as in business transactions between independent enterprises and results in a reduction of the taxable income, the tax authorities shall have the right to make reasonable adjustment.

Article 14 Where an enterprise with foreign investment or an establishment or a place set up in China by a foreign enterprise to engage in production or business operations is established, moves to a new site, merges with another enterprise, breaks up, winds up or makes a change in any of the main entries of registration, it shall present the relevant documents to and go through tax registration or a change or cancellation in registration with the local tax authorities after the relevant event is registered, or a change or cancellation in registration is made with the administrative agency for industry and commerce.

Article 15 Income tax on enterprises and local income tax shall be computed on an annual basis and paid in advance in quarterly instalments. Such payments shall be made within fifteen days from the end of each quarter and the final settlement shall be made within five months from the end of each tax year. Any excess payment shall be refunded and any deficiency shall be repaid.

Article 16 Any enterprise with foreign investment and any establishment or place set up in China by a foreign enterprise to engage in production or business operations shall file its quarterly provisional income tax return in respect of advance payments with the local tax authorities within the period for each advance payment of tax, and it shall file an annual income tax return together with the final accounting statements within four months from the end of the tax year.

Article 17 Any enterprise with foreign investment and any establishment or place set up in China by a foreign enterprise to engage in production or business operations shall report its financial and accounting systems to the local tax authorities for reference. All accounting records must be complete and accurate, with legitimate vouchers as the basis for entries.

If the financial and accounting bases adopted by an enterprise with foreign investment and an establishment or a place set up in China by a foreign enterprise to engage in production or business operations contradict the relevant regulations on tax of the State Council, tax payment shall be computed in accordance with the relevant regulations on tax of the State Council.

Article 18 When any enterprise with foreign investment goes into liquidation, and if the

balance of its net assets or the balance of its remaining property after deduction of the enterprise's undistributed profit, various funds and liquidation expenses exceeds the enterprise's paid-in capital, the excess portion shall be liquidation income on which income tax shall be paid in accordance with the provisions of this Law.

Article 19 Any foreign enterprise which has no establishment or place in China but derives profit, interest, rental, royalty and other income from sources in China, or though it has an establishment or a place in China, the said income is not effectively connected with such establishment or place, shall pay an income tax of twenty percent on such income. For the payment of income tax in accordance with the provisions of the preceding paragraph, the income beneficiary shall be the taxpayer and the payer shall be the withholding agent. The tax shall be withheld from the amount of each payment by the payer. The withholding agent shall, within five days, turn the amount of taxes withheld on each payment over to the State Treasury and submit a withholding income tax return to the local tax authorities.

Income tax shall be exempted or reduced on the following income:

(1) the profit derived by a foreign investor from an enterprise with foreign investment shall be exempted from income tax;

(2) income from interest on loans made to the Chinese government or Chinese State banks by international financial organizations shall be exempted from income tax;

(3) income from interest on loans made at a preferential interest rate to Chinese State banks by foreign banks shall be exempted from income tax; and

(4) income tax of the royalty received for the supply of technical know-how in scientific research, exploitation of energy resources, development of the communications industries, agricultural, forestry and animal husbandry production, and the development of important technologies may, upon approval by the competent department for tax affairs under the State Council, be levied at the reduced rate of ten percent. Where the technology supplied is advanced or the terms are preferential, exemption from income tax may be allowed.

Apart from the aforesaid provisions of this Article, if preferential treatment in respect of reduction of or exemption from income tax on profit, interest, rental, royalty and other income is required, it shall be regulated by the State Council.

Article 20 The tax authorities shall have the right to inspect the financial, accounting and tax affairs of enterprises with foreign investment and establishments or places set up in China by foreign enterprises to engage in production or business operations, and have the right to inspect tax withholding of the withholding agent and its payment of the withheld tax into the State Treasury. The entities and the withholding agents being so inspected must report the facts and provide relevant information. They may not refuse to report or conceal any facts. When making an inspection, the tax officials shall produce their identity documents and be responsible for confidentiality.

Article 21 Income tax payable according to this Law shall be computed in terms of Renminbi (RMB). Income in foreign currency shall be converted into Renminbi according to the exchange rate quoted by the State exchange control authorities for purposes of tax payment.

Article 22 If any taxpayer fails to pay tax within the prescribed time limit, or if the withholding agent fails to turn over the tax withheld within the prescribed time limit, the tax authorities shall, in addition to setting a new time limit for tax payment, impose a surcharge for overdue payment, equal to 0.2 percent of the overdue tax for each day in arrears, starting from the

first day the payment becomes overdue.

Article 23 The tax authorities shall set a new time limit for registration or submission of documents and may impose a fine of five thousand yuan or less on any taxpayer or withholding agent which fails to go through tax registration or make a change or cancellation in registration with the tax authorities within the prescribed time limit, or fails to submit income tax return, final accounting statements or withholding income tax return to the tax authorities within the prescribed time limit, or fails to report its financial and accounting systems to the tax authorities for reference. Where the tax authorities have set a new time limit for registration or submission of documents, they shall impose a fine of ten thousand yuan or less on the taxpayer or withholding agent which again fails to meet the time limit for going through registration or making a change in registration with the tax authorities, or for submitting income tax return, final accounting statements or withholding income tax return to the tax authorities. Where the circumstances are serious, the legal representative and the person directly responsible shall be investigated for criminal responsibility by applying mutatis mutandis the provisions of Article 121 of the Criminal Law.

Article 24 Where the withholding agent fails to fulfil its obligation to withhold tax as provided in this Law, and does not withhold or withholds an amount less than that should have been withheld, the tax authorities shall set a time limit for the payment of the amount of tax that should have been withheld, and may impose a fine up to but not exceeding one hundred percent of the amount of tax that should have been withheld. Where the withholding agent fails to turn the tax withheld over to the State Treasury within the prescribed time limit, the tax authorities shall set a time limit for turning over the taxes and may impose a fine of five thousand yuan or less on the withholding agent; if the withholding agent fails to meet the time limit again, the tax authorities shall pursue the taxes according to law and may impose a fine of ten thousand yuan or less on the withholding agent. If the circumstances are serious, the legal representative and the person directly responsible shall be investigated for criminal responsibility by applying mutatis mutandis the provisions of Article 121 of the Criminal Law.

Article 25 Where any person evades tax by deception or concealment or fails to pay tax within the time limit prescribed by this Law and, after the tax authorities pursued the payment of tax, fails again to pay it within the prescribed time limit, the tax authorities shall, in addition to recovering the tax which should have been paid, impose a fine up to but not exceeding five hundred percent of the amount of tax which should have been paid. Where the circumstances are serious, the legal representative and the person directly responsible shall be investigated for criminal responsibility in accordance with the provisions of Article 121 of the Criminal Law.

Article 26 Any enterprise with foreign investment, foreign enterprise or withholding agent, in case of a dispute with the tax authorities on payment of tax, must pay tax according to the relevant regulations first. Thereafter, the taxpayer or withholding agent may, within sixty days from the date of receipt of the tax payment certificate issued by the tax authorities, apply to the tax authorities at the next higher level for reconsideration. The higher tax authorities shall make a decision within sixty days after receipt of the application for reconsideration. If the taxpayer or withholding agent is not satisfied with the decision, it may institute legal proceedings in the people's court within fifteen days from the date of receipt of the notification on decision made after reconsideration.

If the party concerned is not satisfied with the decision on punishment by the tax authorities, it may, within fifteen days from the date of receipt of the notification on punishment, apply for

reconsideration to the tax authorities at the next higher level than that which made the decision on punishment. Where the party is not satisfied with the decision made after reconsideration, it may institute legal proceedings in the people's court within fifteen days from the date of receipt of the decision made after reconsideration. The party concerned may, however, directly institute legal proceedings in the people's court within fifteen days from the date of receipt of the notification on punishment. If the party concerned neither applies for reconsideration to the higher tax authorities, nor institutes legal proceedings in the people's court within the time limit, nor complies with the decision on punishment, the tax authorities which made the decision on punishment may apply to the people's court for compulsory execution.

Article 27 Where any enterprise with foreign investment which was established before the promulgation of this Law would, in accordance with the provisions of this Law, otherwise be subject to higher tax rates or enjoy less preferential treatment of tax exemption or reduction than before the entry into force of this Law, in respect to such enterprise, within its approved period of operation, the law and relevant regulations of the State Council in effect before the entry into force of this Law shall apply. If any such enterprise has no approved period of operation, the law and relevant regulations of the State Council in effect before the entry into force of this Law shall apply within the period prescribed by the State Council.

Specific measures shall be drawn up by the State Council.

Article 28 Where the provisions of a tax agreement concluded between the government of the People's Republic of China and a foreign government are different from the provisions of this Law, the provisions of the agreement shall prevail.

Article 29 Rules for implementation shall be formulated by the State Council in accordance with this Law.

Article 30 This Law shall enter into force on July 1, 1991. The Income Tax Law of the People's Republic of China for Chinese-Foreign Equity Joint Ventures and the Income Tax Law of the People's Republic of China for Foreign Enterprises shall be annulled as of the same date.

中华人民共和国外商投资企业和外国企业所得税法

(1991年4月9日第七届全国人民代表大会第四次会议通过 1991年4月9日中
华人民共和国主席令第四十五号公布 自1991年7月1日起施行)

第一条 中华人民共和国境内的外商投资企业生产、经营所得和其他所得，依照本法的规定缴纳所得税。

在中华人民共和国境内，外国企业生产、经营所得和其他所得，依照本法的规定缴纳所得税。

第二条 本法所称外商投资企业，是指在中国境内设立的中外合资经营企业、中外合作经营企业和外资企业。

本法所称外国企业，是指在中国境内设立机构、场所，从事生产、经营和虽未设立机构、场所，而有来源于中国境内所得的外国公司、企业和其他经济组织。

第三条 外商投资企业的总机构设在中国境内，就来源于中国境内、境外的所得缴纳所得税。外国企业就来源于中国境内的所得缴纳所得税。

第四条 外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所每一纳税年度的收入总额，减除成本、费用以及损失后的余额，为应纳税的所得额。

第五条 外商投资企业的企业所得税和外国企业就其在中国境内设立的从事生产、经营的机构、场所的所得应纳的企业所得税，按应纳税的所得额计算，税率为30%；地方所得税，按应纳税的所得额计算，税率为3%。

第六条 国家按照产业政策，引导外商投资方向，鼓励举办采用先进技术、设备，产品全部或者大部分出口的外商投资企业。

第七条 设在经济特区的外商投资企业、在经济特区设立机构、场所从事生产、经营的外国企业和设在经济技术开发区的生产性外商投资企业，减按15%的税率征收企业所得税。

设在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区的生产性外商投资企业，减按24%的税率征收企业所得税。

设在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区或者设在国务院规定的其他地区的外商投资企业，属于能源、交通、港口、码头或者国家鼓励的其他项目的，可以减按15%的税率征收企业所得税，具体办法由国务院规定。

第八条 对生产性外商投资企业，经营期在十年以上的，从开始获利的年度起，第一年和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，但是属于石油、天然气、稀有金属、贵重金属等资源开采项目的，由国务院另行规定。外商投资企业实际经营期不满十年的，应当补缴已免征、减征的企业所得税税款。

本法施行前国务院公布的规定，对能源、交通、港口、码头以及其他重要生产性项目给予比前款规定更长期限的免征、减征企业所得税的优惠待遇，或者对非生产性的重要项目给予免征、减征企业所得税的优惠待遇，在本法施行后继续执行。

从事农业、林业、牧业的外商投资企业和设在经济不发达的边远地区的外商投资企业，依照前两款规定享受免税、减税待遇期满后，经企业申请，国务院税务主管部门批准，在以后的十年内可以继续按应纳税额减征15%至30%的企业所得税。

本法施行后，需要变更前三款的免征、减征企业所得税的规定的，由国务院报全国人民代表大会常务委员会决定。

第九条 对鼓励外商投资的行业、项目，省、自治区、直辖市人民政府可以根据实际情况决定免征、减征地方所得税。

第十条 外商投资企业的外国投资者，将从企业取得的利润直接再投资于该企业，增加注册资本，或者作为资本投资开办其他外商投资企业，经营期不少于五年的，经投资者申请，税务机关批准，退还其再投资部分已缴纳所得税的40%税款，国务院另有优惠规定的，依照国务院的规定办理；再投资不满五年撤出的，应当缴回已退的税款。

第十一条 外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所发生年度亏损，可以用下一纳税年度的所得弥补；下一纳税年度的所得不足弥补的，可以逐年延续弥补，但最长不得超过五年。

第十二条 外商投资企业来源于中国境外的所得已在境外缴纳的所得税税款，准予在汇总纳税时，从其应纳税额中扣除，但扣除额不得超过其境外所得依照本法规定计算的应纳税额。

第十三条 外商投资企业或者外国企业在中国境内设立的从事生产、经营的机构、场所与其关联企业之间的业务往来，应当按照独立企业之间的业务往来收取或者支付价款、费用。不按照独立企业之间的业务往来收取或者支付价款、费用，而减少其应纳税的所得额的，税务机关有权进行合理调整。

第十四条 外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所设立、迁移、合并、分立、终止以及变更登记主要事项，应当向工商行政管理机关办理登记或者变更、注销登记，并持有关证件向当地税务机关办理税务登记或者变更、注销登记。

第十五条 缴纳企业所得税和地方所得税，按年计算，分季预缴。季度终了后十五日内预缴；年度终了后五个月内汇算清缴，多退少补。

第十六条 外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所应当在每次预缴所得税的期限内，向当地税务机关报送预缴所得税申报表；年度终了后四个月内，报送年度所得税申报表和会计决算报表。

第十七条 外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所的财务、会计制度，应当报送当地税务机关备查。各项会计记录必须完整准确，有合法凭证作为记账依据。

外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所的财务、会计处理办法同国务院有关税收的规定有抵触的，应当依照国务院有关税收的规定计算纳税。

第十八条 外商投资企业进行清算时，其资产净额或者剩余财产减除企业未分配利润、各项基金和清算费用后的余额，超过实缴资本的部分为清算所得，应当依照本法规定缴纳所得税。

第十九条 外国企业在中国境内未设立机构、场所，而有取得的来源于中国境内的利润、利息、租金、特许权使用费和其他所得，或者虽设立机构、场所，但上述所得与其机构、场所没有实际联系的，都应当缴纳20%的所得税。

依照前款规定缴纳的所得税，以实际受益人为纳税义务人，以支付人为扣缴义务人。税款由支付人在每次支付的款项中扣缴。扣缴义务人每次所扣的税款，应当于五日内缴入国库，并向当地税务机关报送扣缴所得税报告表。

对下列所得，免征、减征所得税：

- (一) 外国投资者从外商投资企业取得的利润，免征所得税；
- (二) 国际金融组织贷款给中国政府和中国国家银行的利息所得，免征所得税；
- (三) 外国银行按照优惠利率贷款给中国国家银行的利息所得，免征所得税；
- (四) 为科学研究、开发能源、发展交通事业、农林牧业生产以及开发重要技术提供专有技术所取得的特许权使用费，经国务院税务主管部门批准，可以减按10%的税率征收所得税，其中技术先进或者条件优惠的，可以免征所得税。

除本条规定以外，对于利润、利息、租金、特许权使用费和其他所得，需要给予所得税减征、免征的优惠待遇的，由国务院规定。

第二十条 税务机关有权对外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所的财务、会计和纳税情况进行检查；有权对扣缴义务人代扣代缴税款情况进行检查。被检查的单位和扣缴义务人必须据实报告，并提供有关资料，不得拒绝或者隐瞒。

税务机关派出人员进行检查时，应当出示证件，并负责保密。

第二十一条 依照本法缴纳的所得税以人民币为计算单位。所得为外国货币的，应当按照国家外汇管理机关公布的外汇牌价折合成人民币缴纳税款。

第二十二条 纳税人未按规定期限缴纳税款的，或者扣缴义务人未按规定期限解缴税款的，税务机关除限期缴纳外，从滞纳税款之日起，按日加收滞纳税款2%的滞纳金。

第二十三条 未按规定期限向税务机关办理税务登记或者变更、注销登记的，未按规定期限向税务机关报送所得税申报表、会计决算报表或者扣缴所得税报告表的，或者未将本单位的财务、会计制度报送税务机关备查的，由税务机关责令限期登记或者报送，可以处以五千元以下的罚款。

经税务机关责令限期登记或者报送，逾期仍不向税务机关办理税务登记或者变更登记，或者仍不向税务机关报送所得税申报表、会计决算报表或者扣缴所得税报告表的，由税务机关处以一万元以下的罚款；情节严重的，比照刑法第一百二十一条的规定追究其法定代表人和直接责任人员的刑事责任。

第二十四条 扣缴义务人不履行本法规定的扣缴义务，不扣或者少扣应纳税款的，由税务机关限期追缴应扣未扣税款，可以处以应扣未扣税款一倍以下的罚款。

扣缴义务人未按规定期限将已扣税款缴入国库的，由税务机关责令限期缴纳，可以处以五千元以下的罚款；逾期仍不缴纳的，由税务机关依法追缴，并处以一万元以下的罚款；情节严重的，比照刑法第一百二十一条的规定追究其法定代表人和直接责任人员的刑事责任。

第二十五条 采取隐瞒、欺骗手段偷税的，或者未按本法规定的期限缴纳税款，经税务机关催缴，在规定的期限内仍不缴纳的，由税务机关追缴其应缴纳税款，并处以应补税款五倍以下的罚款；情节严重的，依照刑法第一百二十一条的规定追究其法定代表人和直接责任人员的刑事责任。

第二十六条 外商投资企业、外国企业或者扣缴义务人同税务机关在纳税上发生争议时，必须先依照规定纳税，然后可在收到税务机关填发的纳税凭证之日起六十日内向上一级

税务机关申请复议。上一级税务机关应当自收到复议申请之日起六十日内作出复议决定，对复议决定不服的，可在接到复议决定之日起十五日内向人民法院起诉。

当事人对税务机关的处罚决定不服的，可以在接到处罚通知之日起十五日内，向作出处罚决定的机关的上一级机关申请复议；对复议决定不服的，可以在接到复议决定之日起十五日内，向人民法院起诉。当事人也可以在接到处罚通知之日起十五日内，直接向人民法院起诉。当事人逾期不申请复议或者不向人民法院起诉、又不履行处罚决定的，作出处罚决定的机关可以申请人民法院强制执行。

第二十七条 本法公布前已设立的外商投资企业，依照本法规定，其所得税税率比本法施行前有所提高或者所享受的所得税减征、免征优惠待遇比本法施行前有所减少的，在批准的经营期限内，依照本法施行前法律和国务院有关规定执行；没有经营期限的，在国务院规定的期间内，依照本法施行前法律和国务院有关规定执行。具体办法由国务院规定。

第二十八条 中华人民共和国政府与外国政府所订立的有关税收的协定同本法有不同规定的，依照协定的规定办理。

第二十九条 国务院根据本法制定实施细则。

第三十条 本法自1991年7月1日起施行。《中华人民共和国中外合资经营企业所得税法》和《中华人民共和国外国企业所得税法》同时废止。

Application and Approval Form for Tax Reduction and Exemption of Taxpayers

Unit : CNY

Taxpayer's ID code					
Name of Taxpayer					
Business Address					
Contact person		Telephone	Post code		
Registered Type				Beginning Date	
Term of operation _____ to _____					
Business scope					
Time of first making profit		Enjoyed tax reduction and exemption			
		Tax	Term (Beginning)	Term (Ending)	Tax amount (extent)
	1				
	2				
	3				
Unpaid tax					
	Tax	Term (Beginning)	Term (Ending)	Tax amount (extent)	Reason for unpaid tax
	1				
	2				
	3				
Reason for reduction and exemption				Type of reduction and exemption	
Reason for reduction and exemption					
Situation of Application for Tax Reduction and Exemption					
Tax			Means for Tax Reduction and Exemption		
Term (Beginning)			Tax amount (extent)		
Amount (extent) of Tax Reduction and Exemption					
Following should be filled by Tax Authorities					
Situation for Approval of tax Reduction and Exemption					

纳税人减免税申请审批表

金额单位:元(列至角分)

纳税人识别号					
纳税人名称					
生产经营地址					
办税人员		联系电话		邮政编码	
登记注册类型				开业日期	
生产经营期限	至				
经营范围					
第一次获利时间	已享受减免税优惠情况				
		税种	所属时期起	所属时期止	税额(幅度)
	1				
	2				
	3				
企业欠税情况					
	税种	所属时期起	所属时期止	税额(幅度)	欠税原因
1					
2					
3					
减免原因				减免种类	
减免理由					

申请减免税情况					
税种		减免税方式			
减免所属时期起		所属时期止			
减免幅(额)度					
以下由税务机关填写					
批准减免税情况					
	征收项目	减免税方式	减征属期起	减征属期止	税额
1					
2					
3					
(公章)					
主管局长:		部门负责人:		经办人:	
				年	月
				日	