

**Attachment 68 - corporate tax rates**

Product		2008	2009	2010	2011	2012
Steel slab manufacturers/traders	Foreign investment enterprises and foreign enterprises	25% <sup>©</sup>	25%	25%	25%	25%
	Other types of enterprises					

Source:

© Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises	Order of the President of the People's Republic of China (No. 45)	Effective date: 07-01-1991	Expired
Enterprise Income Tax Law of the People's Republic of China	Order of the President of the People's Republic of China (No. 63)	Effective date: 01-01-2008	Effective