

**Announcement of Ministry of Finance, China's Customs and State
Administration of Taxation**

No.43 of 2008

In order to cooperate with reform of VAT, regulate tax system, upon approval of State Council, some preferential tax policies for imports are adjusted. It is hereby notified as follows:

I. As of January 1, 2009, levy of import VAT on the following imported equipment which was stipulated in *Circular of the State Council Concerning the Adjustment in the Taxation Policy of Import Equipment* (GUOFA (1997) No.37) shall be restored: imported equipment used by nationally-encouraged domestic investment projects and foreign-invested projects, imported equipment used for projects with foreign government loan and international financial institution loan, imported equipment provided free by foreign processing trade enterprises, and affiliated technology, accessories and spare parts imported together with the above-said equipment based on the relevant contracts. Tariff will be exempted within the prior scope.

II. As of January 1, 2009, levy of import VAT on the following imported equipment which was stipulated in *Circular of China's Customs concerning Relative Preferential Tax Policies of Import for Further Encourage Foreign Investment* (Shu Shui [1999]No.791) shall be restored: imported equipment used for technological improvement carried out by foreign-invested research & development center and foreign-invested enterprises, including technology, accessories and spare parts related to those imported equipment. Tariff will be exempted within the prior scope.

III. As of January 1, 2009, levy of import VAT on the following imported equipment which was stipulated in *Circular of the State Council Concerning the Adjustment in the Taxation Policy of Import Equipment* (GUOFA (1997) No.37) shall be restored: imported equipment and the affiliated technology, accessories

and spare parts used by software development enterprises, circuit plants, urban metro projects and others. Tariff will be exempted within the prior scope.

IV. Tariff and VAT for equipments and technology, accessories and spare parts related to those imported equipments during imports will be exempted for projects which acquired Confirmation Letter for National Encouraged Domestic and Foreign Projects before November 10, 2008 and declared import before June 30, 2009. For those declared after July 1, 2009, the levy of import VAT will be restored. Tariff will be exempted within the prior scope.

Ministry of Finance, China's Customs and State Administration of Taxation

December 25, 2008

财政部 海关总署 国家税务总局公告

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为配合全国增值税转型改革，规范税制，经国务院批准，对部分进口税收优惠政策进行相应调整。

现将有关事项公告如下：

- 一、自 2009 年 1 月 1 日起，对《国务院关于调整进口设备税收政策的通知》（国发[1997]37 号）中国家鼓励发展的国内投资项目和外商投资项目进口的自用设备、外国政府贷款和国际金融组织贷款项目进口设备、加工贸易外商提供的不作价进口设备以及按照合同随上述设备进口的技术及配套件、备件，恢复征收进口环节增值税，在原规定范围内继续免征关税。
- 二、自 2009 年 1 月 1 日起，对《海关总署关于进一步鼓励外商投资有关进口税收政策的通知》（署税[1999]791 号）中规定的外商投资企业和外商投资设立的研究开发中心进行技术改造以及按《中西部地区外商投资优势产业目录》批准的外商投资项目进口的自用设备及其配套技术、配件、备件，恢复征收进口环节增值税，在原规定范围内继续免征关税。
- 三、自 2009 年 1 月 1 日起，对软件生产企业、集成电路生产企业、城市轨道交通项目以及其他比照《国务院关于调整进口设备税收政策的通知》（国发[1997]37 号）执行的企业和项目，进口设备及其配套技术、配件、备件，一律恢复征收进口环节增值税，在原规定范围内继续免征关税。
- 四、对 2008 年 11 月 10 日以前获得《国家鼓励发展的内外资项目确认书》的项目，于 2009 年 6 月 30 日及以前申报进口的设备及其配套技术、配件、备件，按原规定继续执行免征关税和进口环

节增值税的政策，2009年7月1日及以后申报进口的，一律恢复征收进口环节增值税，符合原免税规定的，继续免征关税。

财政部 海关总署 国家税务总局

二〇〇八年十二月二十五日

【打印】

【关闭窗口】