

RULES ON THE MANAGEMENT OF PROPERTY RIGHT REGISTRATION OF THE STATE ASSETS OF ENTERPRISES

(Promulgated by the State Council on January 25, 1996)

Article 1 The Rules are hereby formulated to strengthen the management of property right registration of the State assets of enterprises, perfect the basic system for the management of State assets, and prevent the loss of State assets.

Article 2 The registration of the property rights of the State assets of enterprises (hereinafter referred to as property right registration) as mentioned in these Rules is a behavior of registering, by State assets management departments on behalf of the Government, the assets, liabilities, proprietary rights and interests, and other matters concerning the property rights of various enterprises occupying State assets and confirming the relationship of imputation of these property rights in accordance with law.

Article 3 State-owned enterprises, companies with exclusive investment from the State, units with State equities, and other enterprises that occupy State assets in any other forms (hereinafter referred to as the enterprise) shall carry out property right registration in accordance with stipulations in these Rules.

Article 4 Should there be any doubt about the relationship of imputation of or disputes over the property rights of the enterprise, application can be filed for postponing property right registration.

The enterprise shall, within the time limit set for the approved postponement of the property right registration, clarify these property rights and complete settlement of the disputes so as to carry out property right registration in good time.

Article 5 State assets management departments of people's governments at and above the county level shall handle property right registration according to the relationship of imputation of property rights.

Considering the need of their work, State assets management departments can entrust, according to the relationship of the imputation of property rights, relevant government departments or organs to handle property right registration.

Article 6 Property right registration shall include registration of occupation of property rights, registration of alteration of property rights, and registration of cancellation of property rights.

Article 7 The enterprise shall carry out registration of occupation of property rights with State assets management departments in accordance with these Rules.

The major contents of registration of occupation of property rights include:

- (1) The title, address, amount of investment, and legal representative of the investor.
- (2) The title, address and legal person of the enterprise.
- (3) The assets, liabilities and proprietary rights and interests of the enterprise.

(4) The actual capital and State capital of the enterprise.

(5) Information about the investment of the enterprise.

(6) Other matters stipulated by the State assets management departments of the State Council.

The form of registration of the property rights of State assets issued by State assets management departments to the enterprises shall be the document certifying the credit status of the enterprise.

Article 8 The enterprise shall carry out registration of alteration of property rights within 30 days of alteration should any of the following cases of alteration takes place:

(1) Alteration of the title, address or legal representative of the enterprise.

(2) Alteration of the share of State capital in the actual capital of the enterprise.

(3) Separation or merger of the enterprise or transformation of its mode of business operation.

(4) Other cases of alteration specified by the State assets management departments of the State Council.

Article 9 The enterprise shall carry out registration of cancellation of property rights within 30 days of the development of any of the following cases, should they ever develop:

(1) When the enterprise is disbanded, canceled by law, or declared a shoving gone bankrupt in accordance with law.

(2) When the enterprise transfers all its property rights or when administration of the enterprise is transferred.

(3) When there occurs any other situation specified by the State assets management departments of the State Council.

Article 10 The enterprise that carries out property right registration shall fill the form of registration of the property rights of State assets and produce relevant documents, vouchers and statements. If the contents filled into the form or the documents, vouchers or statements produced do not meet stipulated requirements, State assets management departments shall have the right to ask the enterprise to make corrections.

Article 11 An annual examination system shall be installed for property right registration.

The enterprise shall carry out annual examination and registration of property rights within 90 days after the conclusion of each year and present financial statements and annual reports on the management of State assets to State assets management departments to report on the following items:

(1) Actual receipt of funds from the investor.

(2) Change of the structure of State assets including the external investment of the enterprise.

(3) Increase, decrease and other changes in State assets.

(4) Other items specified by the State assets management departments of the State Council.

Article 12 The form of registration of the property rights of State assets shall be worked out by the State assets management departments of the State Council in a unified way.

No units or individuals shall be allowed to forge, alter, sell or lend the form of registration of the property rights of State assets.

If the form of registration of the property rights of State assets is lost or damaged, applications can be filed for re-supply according to regulations.

Article 13 State assets management departments shall establish and perfect their system for archiving property right registration, and carry out regular analysis of and make regular report on the status quota of the property rights of State assets.

Article 14 The enterprise that violates stipulations in these Rules by committing one of the following shall be ordered by State assets management departments to make corrections, listed for public criticism, and imposed with a fine of less than 100,000 Yuan. Relevant government departments shall also be advised to mete out disciplinary punishments to the leaders of the enterprise and the persons holding immediate responsibility according to regulations:

- (1) Failure to carry out property right registration within the prescribed time limit.
- (2) Concealment of facts and falsification in property right registration.
- (3) Failure to carry out annual examination and registration of property rights as stipulated.
- (4) Forging, alteration, selling or lending of the form of registration of the property rights of State assets.

Article 15 The staff members of State assets management departments who commit crimes by neglecting their duty, engaging in malpractices for selfish ends, usurping power, or seeking personal gains while handling property right registration shall be affixed with criminal responsibilities or dealt with disciplinarily in accordance with law if their cases are not so serious as to be criminal.

Article 16 Rules on the management of the property right registration of the State assets of military enterprises shall be formulated jointly by the General Department of Logistics of the People's Liberation Army of China and the State assets management departments of the State Council with reference to these Rules.

Article 17 These Rules shall be implemented starting on the date of their promulgation. The Trial Rules on the Management of Property Right Registration of State Assets promulgated jointly by the State Assets Management Bureau of the State Council, the Ministry of Finance, and the State Administration for Industry and Commerce on May 11, 1992 shall be nullified at the same time.

企业国有资产产权登记管理办法

中华人民共和国国务院令 第 192 号

现发布《企业国有资产产权登记管理办法》，自发布之日起施行。

总理 李鹏

一九九六年一月二十五日

第一条 为了加强企业国有资产产权登记管理,健全国有资产基础管理制度,防止国有资产流失,制定本办法。

第二条 本办法所称企业国有资产产权登记(以下简称产权登记),是指国有资产管理部门代表政府对占有国有资产的各类企业的资产、负债、所有者权益等产权状况进行登记,依法确认产权归属关系的行为。

第三条 国有企业、国有独资公司、持有国家股权的单位以及以其他形式占有国有资产的企业(以下统称企业),应当依照本办法的规定办理产权登记。

第四条 企业产权归属关系不清楚或者发生产权纠纷的,可以申请暂缓办理产权登记。

企业应当在经批准的暂缓办理产权登记期限内,将产权界定清楚、产权纠纷处理完毕,并及时办理产权登记。

第五条 县级以上各级人民政府国有资产管理部门按照产权归属关系办理产权登记。

国有资产管理部门根据工作需要,可以按照产权归属关系委托政府有关部门或者机构办理产权登记。

第六条 产权登记分为占有产权登记、变动产权登记和注销产权登记。

第七条 企业应当依照本办法向国有资产管理部门办理占有产权登记。

占有产权登记的主要内容:

- (一) 出资人名称、住所、出资金额及法定代表人;
- (二) 企业名称、住所及法定代表人;
- (三) 企业的资产、负债及所有者权益;
- (四) 企业实收资本、国有资本;
- (五) 企业投资情况;
- (六) 国务院国有资产管理部门规定的其他事项。

国有资产管理部门向企业核发的国有资产产权登记表,是企业的资信证明文件。

第八条 企业发生下列变动情形之一的,应当自变动之日起 30 日内办理变动产权登记:

- (一)企业名称、住所或者法定代表人改变的;
- (二)国有资本占企业实收资本比例发生变化的;
- (三)企业分立、合并或者改变经营形式的;
- (四)有国务院国有资产管理部门规定的其他变动情形的。

第九条 企业发生下列情形之一的,应当自各该情形发生之日起 30 日内办理注销产权登记:

- (一)企业解散、被依法撤销或者被依法宣告破产的;
- (二)企业转让全部产权或者企业被划转的;
- (三)有国务院国有资产管理部门规定的其他情形的。

第十条 企业办理产权登记,应当按照规定填报国有资产产权登记表并提交相关文件、凭证、报表等。填报的内容或者提交的文件、凭证、报表等不符合规定的,国有资产管理部门有权要求企业补正。

第十一条 产权登记实行年度检查制度。

企业应当于每一年度终了后 90 日内,办理产权年度检查登记,向国有资产管理部门提交财务报告和国有资产经营年度报告书,报告下列主要内容:

- (一) 出资人的资金实际到位情况;
- (二) 企业国有资产的结构变化,包括企业对外投资情况;
- (三) 国有资产增减、变动情况;
- (四)国务院国有资产管理部门规定的其他事项。

第十二条 国有资产产权登记表由国务院国有资产管理部门统一制定。

任何单位和个人不得伪造、涂改、出卖或者出借国有资产产权登记表。

国有资产产权登记表遗失或者毁坏的,应当按照规定申请补领。

第十三条 国有资产管理部门应当建立健全产权登记档案制度,并定期分析和报告国有资产产权状况。

第十四条 企业违反本办法规定,有下列行为之一的,由国有资产管理部门责令改正、通报批评,可以处以 10 万元以下的罚款,并提请政府有关部门对企业领导人员和直接责任人员按照规定给予纪律处分。

- (一) 在规定期限内不办理产权登记的;
- (二) 隐瞒真实情况、未如实办理产权登记的;
- (三) 不按照规定办理产权年度检查登记的;
- (四) 伪造、涂改、出卖或者出借国有资产产权登记表的。

第十五条 国有资产管理部门工作人员在办理产权登记中玩忽职守、徇私舞弊、滥用职

权、谋取私利,构成犯罪的,依法追究刑事责任;尚不构成犯罪的,依法给予行政处分。

第十六条 军队企业的国有资产产权登记管理办法,由中国人民解放军总后勤部会同国务院国有资产管理部门参照本办法制定。

第十七条 本办法自发布之日起施行。国家国有资产管理局、财政部、国家工商行政管理局 1992 年 5 月 11 日发布的《国有资产产权登记管理试行办法》同时废止。

**Administrative Permission Law of the People's Republic of China (Order  
of the President No.7)**

**Order of the President of the People's Republic of China**

**No. 7**

The Administrative Permission Law of the People's Republic of China, adopted at the 4th Meeting of the Standing Committee of the Tenth National People's Congress of the People's Republic of China on August 27, 2003, is hereby promulgated and shall go into effect as of July 1, 2004.

**Hu Jintao**

**President of the People's Republic of China**

**August 27, 2003**

**Administrative Permission Law of the People's Republic of China**

*(Adopted at the 4th Meeting of the Standing Committee of the Tenth National People's Congress on August 27, 2003)*

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*Chapter I*

**General Provisions**

**Article 1** This Law is enacted in accordance with the Constitution to standardize the institution of the procedure for, and the granting of, administrative permission, to protect the legitimate rights and interests of citizens, legal persons and other organizations, to safeguard public interests and maintain public order, and to ensure and supervise the effective exercise of administration by administrative departments.

**Article 2** For purposes of this Law, administrative permission means approval given to citizens, legal persons and other organizations for engaging in special activities by administrative departments on the basis, and upon examination according to law, of their applications.

**Article 3** This Law is applicable to the institution of the procedure for, and the granting of, administrative permission.

This Law is not applicable to the examination and approval by the relevant administrative departments of such matters as personnel, financial and foreign-related affairs of other departments or of the institutions directly under the administration of the said departments.

**Article 4** The procedure for administrative permission shall be instituted and administrative permission shall be granted in



accordance with the statutory limits of power, scope, requirements and procedures.

Article 5 The procedure for administrative permission shall be instituted and administrative permission shall be granted in adherence to the principles of openness, fairness and impartiality.

Provisions on administrative permission shall be promulgated; and no provisions that are not promulgated shall be made the basis for the granting of administrative permission. The granting and outcome of administrative permission shall be publicized except where State secrets, business secrets and individual privacy are involved.

The applicants who meet the statutory requirements and standards shall have the equal right to obtain administrative permission according to law, and administrative departments shall not discriminate against any of them.

Article 6 Administrative permission shall be granted in adherence to the principle of meeting the convenience of people with greater efficiency and fine service.

Article 7 With regard to the granting of administrative permission by administrative departments, citizens, legal persons and other organizations shall have the right to make their statements and argue their cases; they shall have the right, in accordance with law, to apply for administrative reconsideration or bring an administrative suit; and they shall have the right to demand compensation according to law if their legitimate rights and interests are damaged due to the unlawful granting of administrative permission by administrative departments.

Article 8 Administrative permission obtained according to law by citizens, legal persons or other organizations shall be protected by law. No administrative departments shall, without authorization, change the administrative permission already in effect.

Where the laws, regulations or rules, on the basis of which administrative permission is granted, have been revised or abolished, or major changes have occurred in the objective circumstances, on the basis of which administrative permission is approved, administrative departments may, for the need of public interests and in accordance with law, alter or revoke the administrative permission already in effect. Where, as a consequence, losses are caused to the property of citizens, legal persons or other organizations, administrative departments shall make them compensations according to law.

Article 9 Administrative permission obtained according to law shall not be transferred except where laws and regulations provide that it may be transferred according to statutory requirements and procedures.

Article 10 People's governments at or above the county level shall establish a sound system to supervise the granting of administrative permission by administrative departments and exercise strict supervision over and inspection of the granting of

such permission by the said departments.

Administrative departments shall carry out effective supervision over the activities engaged in by citizens, legal persons and other organizations, to which administrative permission is granted.

#### Chapter II

#### Institution of the Procedure for Administrative Permission

Article 11 The procedure for administrative permission shall be instituted in adherence to the laws governing economic and social development and for the benefit of bringing into full play the enthusiasm and initiative of citizens, legal persons and other organizations, safeguarding public interests, maintaining public order and promoting the harmonious development of the economy, society and the ecological environment.

Article 12 The procedure for administrative permission may be instituted for the following matters:

(1) matters relating to the special activities that directly involve State security, macro-economic control and protection of the ecological environment and that have a direct bearing on human health and the safety of people's lives and property, which are subject to approval in accordance with the statutory requirements;

(2) matters relating to the development and utilization of limited natural resources, the allocation of public resources as well as access to the market of the special trades that have a direct bearing on public interests, etc., to which special rights need to be granted;

(3) matters relating to the professions and trades that provide services to the public and that have a direct bearing on public interests, the qualifications and competence to be possessed by which, such as the special credibility, conditions and skills, need to be affirmed;

(4) matters relating to the important equipment, facilities, products and articles that have a direct bearing on public security, human health, and the safety of people's lives and property, which need to be verified by means of inspection, test, quarantine, etc. and in accordance with technical standards and specifications;

(5) matters relating to the establishment of an enterprise or other organization, the capacity of which as a subject needs to be affirmed; and

(6) other matters for which the procedure for administrative permission may be instituted, as provided for by laws and

administrative regulations.

Article 13 For the matters specified in Article 12 of this Law which can be regulated by the following means, institution of the procedure for administrative permission may be exempted:

- (1) matters on which citizens, legal persons and other organizations can make decisions themselves;
- (2) matters which can effectively be regulated by the competitive mechanism of the market;
- (3) matters which the organizations of trades or intermediary bodies can manage through self-discipline; and
- (4) matters which administrative departments can solve by other administrative means such as supervision afterwards.

Article 14 With respect to the matters specified in Article 12 of this Law, the procedure for administrative permission may be instituted by law. Where such a law is not enacted, it may be instituted by administrative regulations.

When necessary, the State Council may institute the procedure for administrative permission by means of promulgating decisions. After implementation of such decisions, the State Council shall, except for matters to which provisional administrative permission is granted, without delay request the National People's Congress or its Standing Committee to enact laws, or formulate administrative regulations itself.

Article 15 Where laws or administrative regulations on the matters specified in Article 12 of this Law are not formulated, the procedure for administrative permission for them may be instituted by local regulations; where neither laws and administrative regulations nor local regulations are formulated, and where it is really necessary for administrative permission to be granted directly for the need of administration, the people's governments of provinces, autonomous regions, and municipalities directly under the Central Government may institute provisional procedure for administrative permission in the form of rules. Where it is necessary to continue granting such provisional administrative permission at the expiration of a whole year, the said governments shall request the people's congresses or their standing committees at the corresponding levels to formulate local regulations.

No procedure for administrative permission in respect of the qualifications and competence of citizens, legal persons and other organizations, which are to be affirmed by the State in a unified manner, may be instituted in the form of local regulations or rules of the people's governments of provinces, autonomous regions, and municipalities directly under the Central Government; nor shall the procedure for administrative permission in respect of the setting up and registration of enterprises and other organizations or administrative permission prior to their setting up and registration be instituted by the said governments in the said form. The procedure for administrative permission instituted by them shall not restrict the individuals or

enterprises of other regions from engaging in production and business operation and providing services in the local areas, and shall not restrict the commodities of other regions from entering the local markets.

Article 16 Within the scope of the matters for which the procedure for administrative permission is instituted by law, specific provisions on the granting of such permission may be formulated in administrative regulations.

Within the scope of the matters for which the procedure for administrative permission is instituted by law or administrative regulations, specific provisions on the granting of such permission may be formulated in local regulations.

Within the scope of the matters for which the procedure for administrative permission is instituted by superordinate laws, specific provisions on the granting of such permission may be formulated in rules.

Additional procedure for administrative permission shall not be instituted in the specific provisions formulated in the regulations and rules for the granting of administrative permission for which the procedure is instituted by superordinate laws; and other requirements in violation of the superordinate laws shall not be added in the specific provisions on the requirements of administrative permission.

Article 17 With the exception of what is provided for in Articles 14 and 15 of this Law, no procedure for administrative permission shall be instituted in any other standardizing documents.

Article 18 When the procedure for administrative permission is instituted, provisions on the departments, requirements, procedures and time limit for the granting of such permission shall be formulated.

Article 19 Where, when drafting laws or regulations or when drafting rules of the people's governments of provinces, autonomous regions, and municipalities directly under the Central Government, the drafting unit plans to institute the procedure for administrative permission, it shall solicit opinions by holding hearings or evaluation meetings or by other means, and shall explain to the formulating departments about the necessity for instituting the same, the impact it may possibly make on the economy and society as well as the opinions it has solicited and adopted.

Article 20 The department that institutes the procedure for administrative permission shall regularly make appraisal of the procedure instituted; and where it believes that matters can be solved by the means specified in Article 13 of this Law, it shall, without delay, revise or nullify the provisions on the institution of the same.

The department granting administrative permission may, when it thinks fit, make an appraisal of the granting of the administrative permission for which the procedure is already instituted and of the necessity of its existence, and report their comments and suggestions to the department that institutes the procedure for administrative permission.

Citizens, legal persons and other organizations may put forth their comments and suggestions regarding the institution of the procedure for, and the granting of, administrative permission to the departments that institute the procedure and grant the permission.

**Article 21** Where the people's governments of provinces, autonomous regions, and municipalities directly under the Central Government, in light of the economic and social development in their respective administrative regions, believe that the economic matters for which the procedure for administrative permission is instituted in their administrative regulations can be solved by the means specified in Article 13 of this Law, they may, upon approval by the State Council, cease granting such permission within their own administrative regions.

### *Chapter III*

#### **Department Granting Administrative Permission**

**Article 22** Administrative permission shall be granted by an administrative department with the power of granting such permission within the limits of its statutory functions and powers.

**Article 23** An organization with the functions of administering public affairs conferred by laws and regulations shall grant administrative permission in its own name and within the limits of the statutory powers. The provisions on administrative departments in this Law shall be applicable to such an empowered organization.

**Article 24** An administrative department may, within the limits of its statutory functions and powers and in accordance with the provisions of laws, regulations and rules, entrust another administrative department with the granting of administrative permission. The entrusting department shall publicize the entrusted administrative department and the matters subject to the entrusted granting of administrative permission.

The entrusting administrative department shall be in charge of supervision over the granting of administrative permission by the entrusted administrative department, and shall bear legal responsibility for the consequences of such granting.

The entrusted administrative department shall, within the limits of the entrustment and in the name of the entrusting administrative department, grant administrative permission; it shall not entrust another organization or individual with the granting of administrative permission.

**Article 25** Upon approval by the State Council, the people's government of a province, autonomous region or municipality directly under the Central Government may, on the principles of simplification, uniformity and efficiency, decide to let one administrative department exercise the power of administrative permission which is exercised by relevant administrative

departments.

**Article 26** Where matters of administrative permission need to be handled by more than one institution within an administrative department, the said department shall decide on one of the institutions for accepting applications for administrative permission and for serving the decisions on such permission itself.

Where administrative permission is granted separately by more than two departments of a local people's government according to law, the government may decide on one of the departments for accepting applications for administrative permission and for handling them itself after the relevant departments are informed of the matter and after they respectively put forth their opinions, or have the relevant departments to handle them jointly or in a concentrated way.

**Article 27** In granting administrative permission, the administrative department shall not make the applicants such unjustifiable requests as to purchase goods it designates and to accept paid service.

In handling matters of administrative permission, the staff members of administrative departments shall not ask the applicants for money or things of value, accept or receive the same, or seek other benefits.

**Article 28** The inspection, test and quarantine of the equipment, facilities, products and goods that have a direct bearing on public security, human health and the safety of people's lives and property shall, except where laws and administrative regulations provide that they be conducted by administrative departments, gradually be carried out by professional and technical organizations that meet the statutory requirements. The professional and technical organizations and their staff members concerned shall bear legal responsibility for the conclusions they draw from inspection, test and quarantine.

#### *Chapter IV*

### **Procedures for Granting Administrative Permission**

#### *Section 1*

#### **Application and Acceptance**

**Article 29** Where citizens, legal persons and other organizations intend to engage in special activities for which they need to obtain administrative permission according to law, they shall submit their applications to administrative departments. Where forms need to be filled out for application, the administrative departments shall provide the applicants with such forms of application for administrative permission. The form of application shall not contain such particulars as are not directly related to the matters involved in the application for administrative permission.

An applicant may entrust his agent with the application for administrative permission, except where, in accordance with law, he is required to submit his application for administrative permission at the office place of an administrative department.

Application for administrative permission may be submitted in the form of letter, telegram, telex, fax, electronic data exchange, or e-mail.

Article 30 Administrative departments shall make public at their office places the matters, basis, requirements, quantity, procedure and time limit, as provided for by laws, regulations and rules, regarding relevant administrative permission, as well as the catalogue of all the materials required to be submitted and application forms for demonstration.

Where an applicant requests the administrative department to make explanation and interpretation for what it publicizes, the department shall do so accordingly and provide accurate and reliable information to the applicant.

Article 31 An applicant for administrative permission shall submit to the administrative department truthful relevant materials and provide true information, and shall be responsible for the truthfulness of the matters of substance in the application materials. The administrative department shall not ask the applicant to submit technical data and other materials that have no relation to the matters for which administrative permission is applied for.

Article 32 With regard to the application submitted by an applicant for administrative permission, the administrative department shall handle it differently in light of the following circumstances:

- (1) where, in accordance with law, no administrative permission is necessary for the matters for which such permission is applied for, it shall directly inform the applicant that such an application is not to be accepted;
- (2) where, in accordance with law, the matters for which administrative permission is applied for do not fall within the scope of its functions and powers, it shall directly make the decision not to accept such an application and inform the applicant of the relevant administrative department to which the application should be submitted;
- (3) where there are errors in the application materials which can be corrected on the spot, it shall allow the applicant to make the correction on the spot;
- (4) where the application materials are not complete or not in conformity with the statutory form, it shall, on the spot or within five days, inform the applicant, all at once, of what needs to be supplemented or corrected; and if it fails to do so at the expiration of the time limit, the application shall be deemed to be accepted as of the date it receives the application materials; and
- (5) where the matters for which administrative permission is applied for fall within the scope of its functions and powers,

the application materials are complete and in conformity with the statutory form, or the applicant submits the materials of application which are fully supplemented or corrected as it requires, it shall accept the application for administrative permission.

When the administrative department accepts or refuses to accept an application for administrative permission, it shall produce a written certificate with the special seal of the department affixed and the date clearly marked.

Article 33 Administrative departments shall establish and improve the relevant systems, introduce electronic administration, and publicize at their websites the matters which are subject to administrative permission, in order to make it convenient for the applicants to apply for administrative permission by such means as data cable; and they shall share information about administrative permission among themselves and thus increase their administrative efficiency.

#### Section 2

#### Examination and Decision

Article 34 An administrative department shall examine the materials of application submitted by an applicant.

Where the application materials submitted by an applicant are complete and in conformity with the statutory form, on which the administrative department can make decision on the spot, it shall, on the spot, make the decision on administrative permission in writing.

Where, according to the statutory requirements and procedures, the matters of substance in the application materials need to be verified, the administrative department shall assign two or more of its staff members to conduct such verification.

Article 35 Where, according to law, an application for administrative permission needs to be examined by an administrative department at a lower level before it is submitted to an administrative department at a higher level for decision, the administrative department at a lower level shall, within the statutory time limit, submit its preliminary opinions based on the examination and the complete materials of application directly to the administrative department at a higher level. The administrative department at a higher level shall not ask the applicant to provide application materials again.

Article 36 Where in examining an application for administrative permission an administrative department finds a matter for administrative permission has a direct bearing on the vital interests of another person, it shall inform the interested person of the fact. The applicant and the interested person shall have the right to make their statements and argue their cases. The administrative department shall listen to the opinions of the applicant and the interested person.

Article 37 After examining an application for administrative permission, the administrative department shall, except where



it can make a decision on such permission on the spot, make such a decision within the statutory time limit in adherence to the specified procedures.

Article 38 Where the application of an applicant is in conformity with the statutory requirements and standards, the administrative department shall, according to law, make a decision in writing on approving administrative permission.

Where, according to law, an administrative department makes a decision in writing on refusing to approve administrative permission, it shall state its reasons, and inform the applicant that he has the right, in accordance with law, to apply for administrative reconsideration or to bring an administrative suit.

Article 39 Where the administrative department makes the decision on approving administrative permission, for which a certificate of administrative permission is required to be issued, it shall issue to the applicant one of the following certificates of administrative permission affixed with the seal of the department:

- (1) a permit, license or other certificate of permission;
- (2) a qualification certificate, competence certificate or other certificate of quality;
- (3) approval documents or certifying documents of the administrative department; and
- (4) other certificates of administrative permission stipulated by laws and regulations.

Where the administrative department conducts inspection, test or quarantine, it may paste labels on, or affix the seal of inspection, test or quarantine to, the equipment, facilities, products or goods which pass the inspection, test or quarantine.

Article 40 The administrative department shall make known to the public the decisions it makes on approving administrative permission, and the public shall have the right to consult them.

Article 41 Where no regional restrictions are imposed on the use of administrative permission instituted by laws and administrative regulations, such permission obtained by applicants is effective throughout the country.

### Section 3

#### Time Limit

Article 42 An administrative department shall, except where it can make a decision on administrative permission on the spot, make such a decision within 20 days from the date it accepts an application for administrative permission. Where it cannot do so within 20 days, it may have an extension of 10 days upon approval by the leading member of the department, and

shall inform the applicant of the reasons for extension. However, where laws and regulations provide otherwise, the provisions there shall prevail.

Where, according to the provisions in Article 26 of this Law, applications for administrative permission are handled in a unified manner, jointly, or in a concentrated way, the time for such handling shall not exceed 45 days; and where such handling cannot be wound up within 45 days, an extension of 15 days may be allowed upon approval by the leading member of the people's government at the corresponding level, and the applicant shall be informed of the reasons for extension.

**Article 43** Where, according to law, an application for administrative permission needs to be examined by an administrative department at a lower level before it is submitted to an administrative department at a higher level for decision, the administrative department at a lower level shall wind up the examination within 20 days from the date it accepts the application. However, where laws and regulations provide otherwise, the provisions there shall prevail.

**Article 44** After the administrative department makes the decision on approving administrative permission, it shall, within 10 days from the date the decision is made, issue a certificate of administrative permission to or serve it on the applicant, or paste labels or affix the seal of inspection, test or quarantine.

**Article 45** Where, according to law, a decision on administrative permission to be made by an administrative department requires hearing, public bidding, auction, inspection, test, quarantine, authentication or expert evaluation, the time thus needed shall not be reckoned in the time limit specified by this Section. The administrative department shall inform the applicant in writing of the time needed.

#### *Section 4*

#### **Hearing**

**Article 46** The administrative department shall make known to the general public, and hold hearings on, the matters for the granting of administrative permission which, according to the provisions of laws, regulations or rules, need hearing, or other matters of vital importance involving public interests for the granting of administrative permission which the administrative department believes need hearing.

**Article 47** Where administrative permission directly involves the vital interests between an applicant and another person, the administrative department shall, before making the decision on administrative permission, inform the applicant and the interested person that they have the right to request hearing; and where the applicant and the interested person, within five days from the date they are informed of such right, submit their application for hearing, the administrative department shall

make arrangements for the hearing within 20 days.

The applicant and the interested person shall not bear the expenses for the hearing arranged by the administrative department.

Article 48 A hearing shall be conducted in accordance with the following procedures:

(1) The administrative department shall, seven days before holding the hearing, inform the applicant and the interested person of the time and the venue the hearing is to be held, and when necessary, make the time and venue known to the public;

(2) The hearing shall be held openly;

(3) The administrative department shall appoint a person, other than its staff member who examines the application for administrative permission, to chair the hearing, and where the applicant or the interested person believes that the chairperson has a direct interest in the matter for administrative permission, he shall have the right to apply for the chairperson's withdrawal;

(4) During hearing, the staff member who examines the application for administrative permission shall provide the evidence and reasons for his opinions, and the applicant and the interested person may provide their evidence, and argue their cases and cross-examine the evidence provided by the said staff member; and

(5) A record of the hearing shall be made in writing and be signed by, or affixed with the seals of, the participants at the hearing after they confirm that there are no mistakes in it.

The administrative department shall, on the basis of the record of the hearing, make its decision on administrative permission.

#### Section 5

#### Alteration and Extension

Article 49 Where a person granted the permission asks to alter the matters for which administrative permission is obtained, he shall submit an application to the administrative department that makes the decision on administrative permission; and where the application is in conformity with statutory requirements and standards, the administrative department shall go through the formalities for alteration according to law.

Article 50 Where a person granted the permission needs an extension of the term of validity of the administrative

permission obtained according to law, he shall, 30 days before the expiration of the said term of validity, make an application to the administrative department that makes the decision on administrative permission. However, where laws, regulations and rules provide otherwise, the provisions there shall prevail.

The administrative department shall, on the basis of the application of the person granted the permission, make its decision on whether to approve the extension before the expiration of the term of validity of the administrative permission; and where no such decision is made at the expiration of the time limit, the extension shall be regarded as being approved.

#### Section 6

#### Special Provisions

**Article 51** Where there are provisions in this Section on the procedures for the granting of administrative permission, they shall be applied; and where there are no such provisions in this Section, the relevant provisions in this Chapter shall be applied.

**Article 52** The provisions in relevant laws and administrative regulations shall be applicable to the procedures for the granting of administrative permission by the State Council.

**Article 53** For the granting of administrative permission to the matters specified in Subparagraph 2 of Article 12 of this Law, the administrative department shall make its decision through the forms of fair competition such as public bidding and auction. However, where laws and administrative regulations provide otherwise, the provisions there shall prevail.

The specific procedures for the administrative department to make its decision on administrative permission through such forms as public bidding and auction shall be enacted in accordance with the provisions of relevant laws and administrative regulations.

After the administrative department decides on the winner of a bid or the vendee in accordance with the procedures for public bidding or auction, it shall make the decision on approving administrative permission, and shall issue the certificate of administrative permission to the winner or vendee according to law.

Where the administrative department, in violation of the provisions of this Article, does not adopt public bidding or auction or goes against the procedures for public bidding or auction, thus infringing on the legitimate rights and interests of an applicant, the applicant may, in accordance with law, apply for administrative reconsideration or bring an administrative suit.

**Article 54** For the granting of administrative permission to the matters specified in Subparagraph 3 of Article 12 of this Law, which involves endowing citizens with special qualifications and for which national examinations should be conducted

according to law, the administrative department shall make its decision on administrative permission on the basis of the results of examinations and other statutory requirements; and for the granting of special qualifications and competence of legal persons or other organizations, it shall make its decision on the basis of the result of the appraisal regarding the composition of the professional personnel, the technological qualifications, operational achievements and managerial level of the applicants. However, where laws and administrative regulations provide otherwise, the provisions there shall prevail.

Examinations taken by citizens for special qualifications shall be arranged by administrative departments or organizations of trades according to law, and shall be conducted openly. The administrative departments or the organizations of trades shall, in advance, publicize the qualifications and measures for registration and the subjects and outlines for examination. However, no compulsory pre-examination training for qualification examination shall be arranged and no teaching materials or supplementary materials shall be designated.

Article 55 For the granting of administrative permission to the matters specified in Subparagraph 4 of Article 12 of this Law, which are subject to inspection, test or quarantine according to technical standards and specifications, as is required by law, the administrative department shall, based on the results of the inspection, test or quarantine, make its decision on such permission.

To conduct inspection, test or quarantine, the administrative department shall, within five days from the date it accepts an application, assign two or more of its staff members to do the job in accordance with the technical standards and specifications. Where the administrative department can, dispensing with further technical analysis of the results of inspection, test or quarantine, determine whether the equipment, facilities, products or goods are in conformity with the technical standards and specifications, it shall make its decision on administrative permission on the spot.

Where the administrative department, based on the results of inspection, test or quarantine, decides not to approve administrative permission, it shall state clearly in writing the technical standards and specifications on the basis of which it makes such a decision.

Article 56 For the granting of administrative permission to the matters specified in Subparagraph 5 of Article 12 of this Law, for which the application materials submitted by the applicant are complete and in conformity with the statutory forms, the administrative department shall make an entry of the matters in a register on the spot. Where matters of substance of the application materials need to be verified, the administrative department shall conduct the verification in accordance with the provisions in Subparagraph 3 of Article 34 of this Law.

Article 57 Where the number of matters to which administrative permission can be granted is restricted and the applications submitted by two or more applicants are in conformity with the statutory requirements and standards, the

administrative department shall make its decision on approving administrative permission in sequence of time at which it accepts such applications for administrative permission. However, where laws and administrative regulations provide otherwise, the provisions there shall prevail.

#### *Chapter V*

##### **Fees for Administrative Permission**

**Article 58** Administrative departments shall not collect any fees for the granting of administrative permission or for their supervision over and inspection of the matters to which administrative permission has been granted. However, where laws and administrative regulations provide otherwise, the provisions there shall prevail.

Administrative departments shall not collect fees for the forms of application for administrative permission.

The funds needed by administrative departments for the granting of administrative permission shall be incorporated into their own budgets, which shall be guaranteed by the governments at the corresponding levels, and verified and allocated in accordance with the budgets approved.

**Article 59** Where administrative departments collect fees for the granting of administrative permission in accordance with laws and administrative regulations, they shall do so in conformity with the publicized statutory items and rates; and all the fees they collect shall be turned over to the State Treasury, and no departments or individuals shall, in any form, withhold or misappropriate them, or divide them in private or do so in disguised form. No finance departments shall, in any form, return to the administrative departments the fees collected by them for the granting of administrative permission, or do so in disguised form.

#### *Chapter VI*

##### **Supervision and Inspection**

**Article 60** The administrative department at a higher level shall exercise rigid supervision over and inspection of the granting of administrative permission by the administrative department at a lower level, in order to put to right, in good time, violations of laws committed in the granting of administrative permission.

**Article 61** The administrative department shall establish a sound supervisory system and perform its supervisory duties through checking the materials reflecting the activities conducted by the persons granted the permission in respect of the matters to which administrative permission has been granted.

After exercising, in accordance with law, supervision over and inspection of the activities conducted by the persons granted the permission in respect of the matters to which administrative permission has been granted, the administrative department shall record the supervision and inspection exercised as well as the problems handled, and the record shall be placed on file after the supervisors and inspectors sign it. The public shall have the right to consult the records of supervision and inspection kept by the administrative department.

The administrative department shall create conditions to interconnect with the persons granted the permission and the computer file systems of the relevant administrative departments, in order to check the activities conducted by the persons granted the permission in respect of the matters to which administrative permission has been granted.

**Article 62** The administrative department may, according to law, inspect, examine or test the samples of the products manufactured or dealt in by the persons granted the permission and conduct on-the-spot inspection of the places where the products are manufactured or dealt in. When conducting inspection, the administrative department may, according to law, consult the relevant materials or request the persons granted the permission to submit such materials; and the said persons shall provide relevant information and materials truthfully.

The administrative department shall, in accordance with the provisions of laws and administrative regulations, conduct regular inspection of the important equipment and facilities that have a direct bearing on public security, human health and the safety of people's lives and property. With respect to those that pass the inspection, it shall issue appropriate documents certifying the fact.

**Article 63** When exercising supervision and inspection, the administrative department shall not hinder the normal production and operation of the persons granted the permission, nor ask the said persons for money or things of value, or receive or accept the same, or seek other benefits.

**Article 64** Where a person granted the permission, in violation of law and in an area beyond the jurisdiction of the administrative department that makes the decision on administrative permission, engages in activities in respect of the matters to which administrative permission has been granted, the administrative department in the area where such violation takes place shall, according to law, send a copy of the facts of violation committed by the person granted the permission and the results of its handling of the violation to the administrative department that makes the decision on administrative permission.

**Article 65** Individuals and organizations that find activities conducted, in violation of law, in respect of the matters to which administrative permission has been granted shall have the right to report such activities to administrative departments, which shall, without delay, check the facts and handle the violation.

**Article 66** Where a person granted the permission fails to perform his obligations of developing and utilizing natural

resources according to law or his obligations of utilizing public resources according to law, the administrative department shall instruct him to set it right within a time limit; and if he fails to do so within the specified time limit, the administrative department shall deal with the case in accordance with the provisions of relevant laws and administrative regulations.

Article 67 The person granted the permission that has obtained administrative permission for access to the market of a special trade which has a direct bearing on public interests shall, in compliance with the service standard prescribed and the rates fixed by the State as well as the requirements prescribed by the administrative department according to law, provide to users safe, convenient and steady service at reasonable rates, and shall perform his obligation of providing universal service; and without approval by the administrative department that makes the decision on administrative permission, the said person shall not suspend business or close down.

Where a person granted the permission fails to perform the obligations specified in the preceding paragraph, the administrative department shall instruct him to set it right within a time limit or, according to law, take effective measures to see that he performs the obligations.

Article 68 With respect to the important equipment and facilities that have a direct bearing on public security, human health and the safety of people's lives and property, the administrative department shall see that the units that make the design of, manufacture, install or use such equipment and facilities to establish an appropriate self-inspection system.

Where, in conducting supervision and inspection, the administrative department discovers that in the important equipment and facilities that have a direct bearing on public security, human health and the safety of people's lives and property there exist hidden dangers threatening safety, it shall instruct the units to cease manufacturing, installing and using the same, and shall instruct the units that make the design of, manufacture, install or use the same to rectify immediately.

Article 69 In any of the following cases, the administrative department that makes the decision on administrative permission or its immediate superior may, based on the request of the interested person or on its own functions and powers, revoke such permission:

- (1) where the decision on approving administrative permission is made by staff members of the administrative department who abuse their powers or neglect their duties;
- (2) where the decision on approving administrative permission is made beyond the statutory functions and powers;
- (3) where the decision on approving administrative permission is made in contravention of the statutory procedures;
- (4) where approval of administrative permission is given to an applicant that is not qualified for application or does not



meet the statutory requirements; and

- (5) other cases where administrative permission may be revoked according to law.

The administrative permission obtained by a person by such illegitimate means as deception and bribery shall be revoked.

Where revocation of administrative permission in accordance with the provisions of the preceding two paragraphs may cause great damages to public interests, such permission shall not be revoked.

Where revocation of administrative permission in accordance with the provisions in the first paragraph of this Article causes damages to the legitimate rights and interests of the person granted the permission, compensation shall be made by the administrative department according to law. Where administrative permission is revoked in accordance with the provisions in the second paragraph of this Article, the benefits obtained by the person granted the permission through such permission shall not be protected.

**Article 70** In any of the following cases, the administrative department shall, in accordance with law, go through the formalities for cancelling the relevant administrative permission:

- (1) where the term of validity for administrative permission is not extended at the expiration of the term;
- (2) where the citizen to whom administrative permission for special qualifications is granted dies or loses the disposing capacity;
- (3) where the status of a legal person or other organization is terminated according to law;
- (4) where, in accordance with law, administrative permission is revoked or withdrawn, or the certificate of such permission is revoked;
- (5) where matters for which administrative permission has been obtained cannot be undertaken due to force majeure; and
- (6) other cases where administrative permission should be revoked as provided for by laws and regulations.

#### *Chapter VII*

#### **Legal Responsibility**

**Article 71** Any procedure for administrative permission instituted by a department in violation of the provisions in Article 17 of this Law, the relevant department shall instruct the department that institutes such procedure to rectify, or have the

procedure terminated according to law.

**Article 72** Where an administrative department or its staff member, in violation of the provisions of this Law, does one of the following, its/his immediate superior or the supervisory department shall instruct it/him to rectify, and if the circumstances are serious, the persons directly in charge and the other persons directly responsible shall be given administrative sanctions according to law:

- (1) failing to accept an application for administrative permission that is in conformity with the statutory requirements;
- (2) failing to publicize at the office place the materials which should be publicized according to law;
- (3) in the process of accepting, examining and deciding on administrative permission, failing to perform the statutory obligation of informing the applicant and the interested person of the right to request hearing;
- (4) in the case where the application materials submitted by the applicant are not complete or not in conformity with the statutory form, failing to inform the applicant, all at once, of what needs to be supplemented or corrected;
- (5) failing to state its/his reasons, according to law, for refusing to accept an application for administrative permission or for refusing to approve such permission; and
- (6) failing to hold hearings as is required by law.

**Article 73** Where the staff member of an administrative department, when handling matters of administrative permission or exercising supervision and inspection, asks another person for money or things of value, or receives or accepts the same, or seeks other benefits, which constitutes a crime, he shall be investigated for criminal responsibility according to law; and if the case is not serious enough to constitute a crime, he shall be given administrative sanctions according to law.

**Article 74** Where, in granting administrative permission, an administrative department does one of the following, it shall be instructed by its immediate superior or the supervisory department to rectify, and the persons directly in charge and the other persons directly responsible shall be given administrative sanctions according to law; and if a crime is constituted, criminal responsibility shall be investigated according to law:

- (1) giving approval of administrative permission to an applicant that does not meet the statutory requirements, or making a decision on approving administrative permission beyond its statutory functions and powers;
- (2) refusing to give approval of administrative permission to an applicant that meets the statutory requirements, or failing to

make a decision on approving administrative permission within the statutory time limit; and

(3) failing to make a decision, through public bidding, auction or examination, on approving administrative permission on the basis of the outcome of public bidding and auction or the examination results, as is required by law, or refusing to make the decision on such basis.

**Article 75** Where, when granting administrative permission, an administrative department collects fees without authorization or in contravention of the statutory items and rates, its immediate superior or the supervisory department shall instruct it to return the fees illegally collected; and the persons directly in charge and the other persons directly responsible shall be given administrative sanctions according to law.

Where the fees collected according to law for granting administrative permission are withheld, misappropriated, divided in private or done so in disguised form, such fees shall be recovered; the persons directly in charge and the other persons directly responsible shall be given administrative sanctions according to law; and if a crime is constituted, criminal responsibility shall be investigated according to law.

**Article 76** Where an administrative department grants administrative permission in violation of law and thus causes damages to the rights and interests of the person concerned, it shall make compensation in accordance with the provisions of the Law on State Compensation.

**Article 77** Where an administrative department does not perform its duties of supervision according to law or fails to perform such duties effectively, thus serious consequences ensue, its immediate superior or the supervisory department shall instruct it to rectify, and the persons directly in charge and the other persons directly responsible shall be given administrative sanctions according to law; and if a crime is constituted, criminal responsibility shall be investigated according to law.

**Article 78** Where, when applying for administrative permission, an applicant conceals relevant information or provides false application materials, the administrative department shall refuse to accept the application or to approve such permission, and shall give a disciplinary warning to the applicant; and if the matters for which administrative permission is applied for are ones that have a direct bearing on public security, human health and the safety of people's lives and property, the applicant shall not apply for administrative permission for the same matters again within one year.

**Article 79** Where a person obtains administrative permission by such illegitimate means as deception and bribery, the administrative department shall impose administrative penalties on him; if the matters for which administrative permission is obtained are ones that have a direct bearing on public security, human health and the safety of people's lives and property, the applicant shall not apply for administrative permission for the same matters again within three years, and if a crime is

constituted, the said person shall be investigated for criminal responsibility according to law.

Article 80 Where a person granted the permission does one of the following, the administrative department shall impose administrative penalties on him according to law; and if a crime is constituted, he shall be investigated for criminal responsibility according to law.

(1) aliening, selling, leasing out or lending the certificate of administrative permission, or illegally transferring such permission in other forms;

(2) engaging in activities beyond the limits of administrative permission;

(3) concealing relevant information from, providing false materials to, or refusing to provide truthful materials reflecting its activities to, the administrative department in charge of supervision and inspection; and

(4) committing other illegal acts specified in laws, regulations and rules.

Article 81 Where a citizen, legal person or other organization, without obtaining administrative permission, engages in activities for which administrative permission should be obtained according to law, the administrative department shall, in accordance with law, adopt measures to stop such activities, and impose administrative penalties on the citizen, legal person or other organization according to law; and if a crime is constituted, criminal responsibility shall be investigated according to law.

#### Chapter VIII

#### Supplementary Provisions

Article 82 The time limit for the granting of administrative permission by an administrative department specified in this Law is counted by the working days, excluding the statutory festivals and holidays.

Article 83 This Law shall go into effect as of July 1, 2004.

The provisions on administrative permission formulated prior to implementation of this Law shall be checked up on by the formulating departments in accordance with the provisions of this Law, and beginning from the date this Law goes into effect, implementation of those provisions that are not in conformity with the provisions of this Law shall cease.

## 中华人民共和国行政许可法

(2003年8月27日第十届全国人民代表大会常务委员会第四次会议通过)

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### 第一章 总则

**第一条** 为了规范行政许可的设定和实施,保护公民、法人和其他组织的合法权益,维护公共利益和社会秩序,保障和监督行政机关有效实施行政管理,根据宪法,制定本法。

**第二条** 本法所称行政许可,是指行政机关根据公民、法人或者其他组织的申请,经依法审查,准予其从事特定活动的行为。

**第三条** 行政许可的设定和实施,适用本法。

有关行政机关对其他机关或者对其直接管理的事业单位的人事、财务、外事等事项的审批,不适用本法。

**第四条** 设定和实施行政许可,应当依照法定的权限、范围、条件和程序。

**第五条** 设定和实施行政许可,应当遵循公开、公平、公正的原则。

有关行政许可的规定应当公布;未经公布的,不得作为实施行政许可的依据。行政许可的实施和结果,除涉及国家秘密、商业秘密或者个人隐私的外,应当公开。

符合法定条件、标准的,申请人有依法取得行政许可的平等权利,行政机关不得歧视。

第六条 实施行政许可，应当遵循便民的原则，提高办事效率，提供优质服务。

第七条 公民、法人或者其他组织对行政机关实施行政许可，享有陈述权、申辩权；有权依法申请行政复议或者提起行政诉讼；其合法权益因行政机关违法实施行政许可受到损害的，有权依法要求赔偿。

第八条 公民、法人或者其他组织依法取得的行政许可受法律保护，行政机关不得擅自改变已经生效的行政许可。

行政许可所依据的法律、法规、规章修改或者废止，或者准予行政许可所依据的客观情况发生重大变化的，为了公共利益的需要，行政机关可以依法变更或者撤回已经生效的行政许可。由此给公民、法人或者其他组织造成财产损失的，行政机关应当依法给予补偿。

第九条 依法取得的行政许可，除法律、法规规定依照法定条件和程序可以转让的外，不得转让。

第十条 县级以上人民政府应当建立健全对行政机关实施行政许可的监督制度，加强对行政机关实施行政许可的监督检查。

行政机关应当对公民、法人或者其他组织从事行政许可事项的活动实施有效监督。

## 第二章 行政许可的设定

第十一条 设定行政许可,应当遵循经济和社会发展规律,有利于发挥公民、法人或者其他组织的积极性、主动性,维护公共利益和社会秩序,促进经济、社会和生态环境协调发展。

第十二条 下列事项可以设定行政许可:

(一) 直接涉及国家安全、公共安全、经济宏观调控、生态环境保护以及直接关系人身健康、生命财产安全等特定活动,需要按照法定条件予以批准的事项;

(二) 有限自然资源开发利用、公共资源配置以及直接关系公共利益的特定行业的市场准入等,需要赋予特定权利的事项;

(三) 提供公众服务并且直接关系公共利益的职业、行业,需要确定具备特殊信誉、特殊条件或者特殊技能等资格、资质的事项;

(四) 直接关系公共安全、人身健康、生命财产安全的重要设备、设施、产品、物品,需要按照技术标准、技术规范,通过检验、检测、检疫等方式进行审定的事项;

(五) 企业或者其他组织的设立等,需要确定主体资格的事项;

(六) 法律、行政法规规定可以设定行政许可的其他事项。

第十三条 本法第十二条所列事项,通过下列方式能够予以规范的,可以不设行政许可:

(一) 公民、法人或者其他组织能够自主决定的;



(二) 市场竞争机制能够有效调节的；

(三) 行业组织或者中介机构能够自律管理的；

(四) 行政机关采用事后监督等其他行政管理方式能够解决的。

第十四条 本法第十二条所列事项，法律可以设定行政许可。尚未制定法律的，行政法规可以设定行政许可。

必要时，国务院可以采用发布决定的方式设定行政许可。实施后，除临时性行政许可事项外，国务院应当及时提请全国人民代表大会及其常务委员会制定法律，或者自行制定行政法规。

第十五条 本法第十二条所列事项，尚未制定法律、行政法规的，地方性法规可以设定行政许可；尚未制定法律、行政法规和地方性法规的，因行政管理的需要，确需立即实施行政许可的，省、自治区、直辖市人民政府规章可以设定临时性的行政许可。临时性的行政许可实施满一年需要继续实施的，应当提请本级人民代表大会及其常务委员会制定地方性法规。

地方性法规和省、自治区、直辖市人民政府规章，不得设定应当由国家统一确定的公民、法人或者其他组织的资格、资质的行政许可；不得设定企业或者其他组织的设立登记及其前置性行政许可。其设定的行政许可，不得限制其他地区的个人或者企业到本地区从事生产经营和提供服务，不得限制其他地区的商品进入本地区市场。

第十六条 行政法规可以在法律设定的行政许可事项范围内,对实施该行政许可作出具体规定。

地方性法规可以在法律、行政法规设定的行政许可事项范围内,对实施该行政许可作出具体规定。

规章可以在上位法设定的行政许可事项范围内,对实施该行政许可作出具体规定。

法规、规章对实施上位法设定的行政许可作出的具体规定,不得增设行政许可;对行政许可条件作出的具体规定,不得增设违反上位法的其他条件。

第十七条 除本法第十四条、第十五条规定的外,其他规范性文件一律不得设定行政许可。

第十八条 设定行政许可,应当规定行政许可的实施机关、条件、程序、期限。

第十九条 起草法律草案、法规草案和省、自治区、直辖市人民政府规章草案,拟设定行政许可的,起草单位应当采取听证会、论证会等形式听取意见,并向制定机关说明设定该行政许可的必要性、对经济和社会可能产生的影响以及听取和采纳意见的情况。

第二十条 行政许可的设定机关应当定期对其设定的行政许可进行评价;对已设定的行政许可,认为通过本法第十三条所列方式能够解决的,应当对设定该行政许可的规定及时予以修改或者废止。

行政许可的实施机关可以对已设定的行政许可的实施情况及存在的必要性适时进行评价,并将意见报告该行政许可的设定机关。

公民、法人或者其他组织可以向行政许可的设定机关和实施机关就行政许可的设定和实施提出意见和建议。

第二十一条 省、自治区、直辖市人民政府对行政法规设定的有关经济事务的行政许可,根据本行政区域经济和社会发展的情况,认为通过本法第十三条所列方式能够解决的,报国务院批准后,可以在本行政区域内停止实施该行政许可。

### 第三章 行政许可的实施机关

第二十二条 行政许可由具有行政许可权的行政机关在其法定职权范围内实施。

第二十三条 法律、法规授权的具有管理公共事务职能的组织,在法定授权范围内,以自己的名义实施行政许可。被授权的组织适用本法有关行政机关的规定。

第二十四条 行政机关在其法定职权范围内,依照法律、法规、规章的规定,可以委托其他行政机关实施行政许可。委托机关应当将受委托行政机关和受委托实施行政许可的内容予以公告。

委托行政机关对受委托行政机关实施行政许可的行为应当负责监督,并对该行为的后果承担法律责任。

受委托行政机关在委托范围内,以委托行政机关名义实施行政许可;不得再委托其他组织或者个人实施行政许可。

第二十五条 经国务院批准,省、自治区、直辖市人民政府根据精简、统一、效能的原则,可以决定一个行政机关行使有关行政机关的行政许可权。

第二十六条 行政许可需要行政机关内设的多个机构办理的,该行政机关应当确定一个机构统一受理行政许可申请,统一送达行政许可决定。

行政许可依法由地方人民政府两个以上部门分别实施的,本级人民政府可以确定一个部门受理行政许可申请并转告有关部门分别提出意见后统一办理,或者组织有关部门联合办理、集中办理。

第二十七条 行政机关实施行政许可,不得向申请人提出购买指定商品、接受有偿服务等不正当要求。

行政机关工作人员办理行政许可,不得索取或者收受申请人的财物,不得谋取其他利益。

第二十八条 对直接关系公共安全、人身健康、生命财产安全的设备、设施、产品、物品的检验、检测、检疫,除法律、行政法规规定由行政机关实施的外,应当逐步由符合法定条件的专业技术组织实施。专业技术组织及其有关人员对所实施的检验、检测、检疫结论承担法律责任。

#### 第四章 行政许可的实施程序

## 第一节 申请与受理

第二十九条 公民、法人或者其他组织从事特定活动，依法需要取得行政许可的，应当向行政机关提出申请。申请书需要采用格式文本的，行政机关应当向申请人提供行政许可申请书格式文本。申请书格式文本中不得包含与申请行政许可事项没有直接关系的内容。

申请人可以委托代理人提出行政许可申请。但是，依法应当由申请人到行政机关办公场所提出行政许可申请的除外。

行政许可申请可以通过信函、电报、电传、传真、电子数据交换和电子邮件等方式提出。

第三十条 行政机关应当将法律、法规、规章规定的有关行政许可的事项、依据、条件、数量、程序、期限以及需要提交的全部材料的目录和申请书示范文本等在办公场所公示。

申请人要求行政机关对公示内容予以说明、解释的，行政机关应当说明、解释，提供准确、可靠的信息。

第三十一条 申请人申请行政许可，应当如实向行政机关提交有关材料和反映真实情况，并对其申请材料实质内容的真实性负责。行政机关不得要求申请人提交与其申请的行政许可事项无关的技术资料和其他材料。

第三十二条 行政机关对申请人提出的行政许可申请，应当根据下列情况分别作出处理：

(一) 申请事项依法不需要取得行政许可的,应当即时告知申请人不受理;

(二) 申请事项依法不属于本行政机关职权范围的,应当即时作出不予受理的决定,并告知申请人向有关行政机关申请;

(三) 申请材料存在可以当场更正的错误的,应当允许申请人当场更正;

(四) 申请材料不齐全或者不符合法定形式的,应当当场或者在五日内一次告知申请人需要补正的全部内容,逾期不告知的,自收到申请材料之日起即为受理;

(五) 申请事项属于本行政机关职权范围,申请材料齐全、符合法定形式,或者申请人按照本行政机关的要求提交全部补正申请材料的,应当受理行政许可申请。

行政机关受理或者不予受理行政许可申请,应当出具加盖本行政机关专用印章和注明日期的书面凭证。

第三十三条 行政机关应当建立和完善有关制度,推行电子政务,在行政机关的网站上公布行政许可事项,方便申请人采取数据电文等方式提出行政许可申请;应当与其他行政机关共享有关行政许可信息,提高办事效率。

## 第二节 审查与决定

第三十四条 行政机关应当对申请人提交的申请材料进行审查。

申请人提交的申请材料齐全、符合法定形式,行政机关能够当场作出决定的,应当当场作出书面的行政许可决定。

根据法定条件和程序,需要对申请材料的实质内容进行核实的,行政机关应当指派两名以上工作人员进行核查。

第三十五条 依法应当先经下级行政机关审查后报上级行政机关决定的行政许可,下级行政机关应当在法定期限内将初步审查意见和全部申请材料直接报送上级行政机关。上级行政机关不得要求申请人重复提供申请材料。

第三十六条 行政机关对行政许可申请进行审查时,发现行政许可事项直接关系他人重大利益的,应当告知该利害关系人。申请人、利害关系人有权进行陈述和申辩。行政机关应当听取申请人、利害关系人的意见。

第三十七条 行政机关对行政许可申请进行审查后,除当场作出行政许可决定的外,应当在法定期限内按照规定程序作出行政许可决定。

第三十八条 申请人的申请符合法定条件、标准的,行政机关应当依法作出准予行政许可的书面决定。

行政机关依法作出不予行政许可的书面决定的,应当说明理由,并告知申请人享有依法申请行政复议或者提起行政诉讼的权利。

第三十九条 行政机关作出准予行政许可的决定,需要颁发行政许可证件的,应当向申请人颁发加盖本行政机关印章的下列行政许可证件:

- (一) 许可证、执照或者其他许可证书；
- (二) 资格证、资质证或者其他合格证书；
- (三) 行政机关的批准文件或者证明文件；
- (四) 法律、法规规定的其他行政许可证件。

行政机关实施检验、检测、检疫的，可以在检验、检测、检疫合格的设备、设施、产品、物品上加贴标签或者加盖检验、检测、检疫印章。

第四十条 行政机关作出的准予行政许可决定，应当予以公开，公众有权查阅。

第四十一条 法律、行政法规设定的行政许可，其适用范围没有地域限制的，申请人取得的行政许可在全国范围内有效。

### 第三节 期限

第四十二条 除可以当场作出行政许可决定的外，行政机关应当自受理行政许可申请之日起二十日内作出行政许可决定。二十日内不能作出决定的，经本行政机关负责人批准，可以延长十日，并应当将延长期限的理由告知申请人。但是，法律、法规另有规定的，依照其规定。

依照本法第二十六条的规定，行政许可采取统一办理或者联合办理、集中办理的，办理的时间不得超过四十五日；四十五日内不能办结的，经本级人民政府负责人批准，可以延长十五日，并应当将延长期限的理由告知申请人。



第四十三条 依法应当先经下级行政机关审查后报上级行政机关决定的行政许可,下级行政机关应当自其受理行政许可申请之日起二十日内审查完毕。但是,法律、法规另有规定的,依照其规定。

第四十四条 行政机关作出准予行政许可的决定,应当自作出决定之日起十日内向申请人颁发、送达行政许可证件,或者加贴标签、加盖检验、检测、检疫印章。

第四十五条 行政机关作出行政许可决定,依法需要听证、招标、拍卖、检验、检测、检疫、鉴定和专家评审的,所需时间不计算在本节规定的期限内。行政机关应当将所需时间书面告知申请人。

#### 第四节 听证

第四十六条 法律、法规、规章规定实施行政许可应当听证的事项,或者行政机关认为需要听证的其他涉及公共利益的重大行政许可事项,行政机关应当向社会公告,并举行听证。

第四十七条 行政许可直接涉及申请人与他人之间重大利益关系的,行政机关在作出行政许可决定前,应当告知申请人、利害关系人享有要求听证的权利;申请人、利害关系人在被告知听证权利之日起五日内提出听证申请的,行政机关应当在二十日内组织听证。

申请人、利害关系人不承担行政机关组织听证的费用。

第四十八条 听证按照下列程序进行:

(一) 行政机关应当于举行听证的七日前将举行听证的时间、地点通知申请人、利害关系人，必要时予以公告；

(二) 听证应当公开举行；

(三) 行政机关应当指定审查该行政许可申请的工作人员以外的人员为听证主持人，申请人、利害关系人认为主持人与该行政许可事项有直接利害关系的，有权申请回避；

(四) 举行听证时，审查该行政许可申请的工作人员应当提供审查意见的证据、理由，申请人、利害关系人可以提出证据，并进行申辩和质证；

(五) 听证应当制作笔录，听证笔录应当交听证参加人确认无误后签字或者盖章。

行政机关应当根据听证笔录，作出行政许可决定。

#### 第五节 变更与延续

第四十九条 被许可人要求变更行政许可事项的，应当向作出行政许可决定的行政机关提出申请；符合法定条件、标准的，行政机关应当依法办理变更手续。

第五十条 被许可人需要延续依法取得的行政许可的有效期的，应当在该行政许可有效期届满三十日前向作出行政许可决定的行政机关提出申请。但是，法律、法规、规章另有规定的，依照其规定。

行政机关应当根据被许可人的申请,在该行政许可有效期届满前作出是否准予延续的决定;逾期未作决定的,视为准予延续。

#### 第六节 特别规定

第五十一条 实施行政许可的程序,本节有规定的,适用本节规定;本节没有规定的,适用本章其他有关规定。

第五十二条 国务院实施行政许可的程序,适用有关法律、行政法规的规定。

第五十三条 实施本法第十二条第二项所列事项的行政许可的,行政机关应当通过招标、拍卖等公平竞争的方式作出决定。但是,法律、行政法规另有规定的,依照其规定。

行政机关通过招标、拍卖等方式作出行政许可决定的具体程序,依照有关法律、行政法规的规定。

行政机关按照招标、拍卖程序确定中标人、买受人后,应当作出准予行政许可的决定,并依法向中标人、买受人颁发行政许可证件。

行政机关违反本条规定,不采用招标、拍卖方式,或者违反招标、拍卖程序,损害申请人合法权益的,申请人可以依法申请行政复议或者提起行政诉讼。

第五十四条 实施本法第十二条第三项所列事项的行政许可,赋予公民特定资格,依法应当举行国家考试的,行政机关根据考试成绩和其他法定条件作出行政许可决定;赋予法人或者其他组织特定的资格、资质的,行政机关根据申请人

的专业技术人员构成、技术条件、经营业绩和管理水平等的考核结果作出行政许可决定。但是，法律、行政法规另有规定的，依照其规定。

公民特定资格的考试依法由行政机关或者行业组织实施，公开举行。行政机关或者行业组织应当事先公布资格考试的报名条件、报考办法、考试科目以及考试大纲。但是，不得组织强制性的资格考试的考前培训，不得指定教材或者其他助考材料。

第五十五条 实施本法第十二条第四项所列事项的行政许可的，应当按照技术标准、技术规范依法进行检验、检测、检疫，行政机关根据检验、检测、检疫的结果作出行政许可决定。

行政机关实施检验、检测、检疫，应当自受理申请之日起五日内指派两名以上工作人员按照技术标准、技术规范进行检验、检测、检疫。不需要对检验、检测、检疫结果作进一步技术分析即可认定设备、设施、产品、物品是否符合技术标准、技术规范的，行政机关应当当场作出行政许可决定。

行政机关根据检验、检测、检疫结果，作出不予行政许可决定的，应当书面说明不予行政许可所依据的技术标准、技术规范。

第五十六条 实施本法第十二条第五项所列事项的行政许可，申请人提交的申请材料齐全、符合法定形式的，行政机关应当当场予以登记。需要对申请材料的实质内容进行核实的，行政机关依照本法第三十四条第三款的规定办理。

第五十七条 有数量限制的行政许可，两个或者两个以上申请人的申请均符合法定条件、标准的，行政机关应当根据受理行政许可申请的先后顺序作出准予行政许可的决定。但是，法律、行政法规另有规定的，依照其规定。

## 第五章 行政许可的费用

第五十八条 行政机关实施行政许可和对行政许可事项进行监督检查，不得收取任何费用。但是，法律、行政法规另有规定的，依照其规定。

行政机关提供行政许可申请书格式文本，不得收费。

行政机关实施行政许可所需经费应当列入本行政机关的预算，由本级财政予以保障，按照批准的预算予以核拨。

第五十九条 行政机关实施行政许可，依照法律、行政法规收取费用的，应当按照公布的法定项目和标准收费；所收取的费用必须全部上缴国库，任何机关或者个人不得以任何形式截留、挪用、私分或者变相私分。财政部门不得以任何形式向行政机关返还或者变相返还实施行政许可所收取的费用。

## 第六章 监督检查

第六十条 上级行政机关应当加强对下级行政机关实施行政许可的监督检查，及时纠正行政许可实施中的违法行为。

第六十一条 行政机关应当建立健全监督制度，通过核查反映被许可人从事行政许可事项活动情况的有关材料，履行监督责任。

行政机关依法对被许可人从事行政许可事项的活动进行监督检查时,应当将监督检查的情况和处理结果予以记录,由监督检查人员签字后归档。公众有权查阅行政机关监督检查记录。

行政机关应当创造条件,实现与被许可人、其他有关行政机关的计算机档案系统互联,核查被许可人从事行政许可事项活动情况。

第六十二条 行政机关可以对被许可人生产经营的产品依法进行抽样检查、检验、检测,对其生产经营场所依法进行实地检查。检查时,行政机关可以依法查阅或者要求被许可人报送有关材料;被许可人应当如实提供有关情况和材料。

行政机关根据法律、行政法规的规定,对直接关系公共安全、人身健康、生命财产安全的重要设备、设施进行定期检验。对检验合格的,行政机关应当发给相应的证明文件。

第六十三条 行政机关实施监督检查,不得妨碍被许可人正常的生产经营活动,不得索取或者收受被许可人的财物,不得谋取其他利益。

第六十四条 被许可人在作出行政许可决定的行政机关管辖区域外违法从事行政许可事项活动的,违法行为发生地的行政机关应当依法将被许可人的违法事实、处理结果抄告作出行政许可决定的行政机关。

第六十五条 个人和组织发现违法从事行政许可事项的活动,有权向行政机关举报,行政机关应当及时核实、处理。

第六十六条 被许可人未依法履行开发利用自然资源义务或者未依法履行利用公共资源义务的，行政机关应当责令限期改正；被许可人在规定期限内不改正的，行政机关应当依照有关法律、行政法规的规定予以处理。

第六十七条 取得直接关系公共利益的特定行业的市场准入行政许可的被许可人，应当按照国家规定的服务标准、资费标准和行政机关依法规定的条件，向用户提供安全、方便、稳定和价格合理的服务，并履行普遍服务的义务；未经作出行政许可决定的行政机关批准，不得擅自停业、歇业。

被许可人不履行前款规定的义务的，行政机关应当责令限期改正，或者依法采取有效措施督促其履行义务。

第六十八条 对直接关系公共安全、人身健康、生命财产安全的重要设备、设施，行政机关应当督促设计、建造、安装和使用单位建立相应的自检制度。

行政机关在监督检查时，发现直接关系公共安全、人身健康、生命财产安全的重要设备、设施存在安全隐患的，应当责令停止建造、安装和使用，并责令设计、建造、安装和使用单位立即改正。

第六十九条 有下列情形之一的，作出行政许可决定的行政机关或者其上级行政机关，根据利害关系人的请求或者依据职权，可以撤销行政许可：

- (一) 行政机关工作人员滥用职权、玩忽职守作出准予行政许可决定的；
- (二) 超越法定职权作出准予行政许可决定的；

(三) 违反法定程序作出准予行政许可决定的；

(四) 对不具备申请资格或者不符合法定条件的申请人准予行政许可的；

(五) 依法可以撤销行政许可的其他情形。

被许可人以欺骗、贿赂等不正当手段取得行政许可的，应当予以撤销。

依照前两款的规定撤销行政许可，可能对公共利益造成重大损害的，不予撤销。

依照本条第一款的规定撤销行政许可，被许可人的合法权益受到损害的，行政机关应当依法给予赔偿。依照本条第二款的规定撤销行政许可的，被许可人基于行政许可取得的利益不受保护。

第七十条 有下列情形之一的，行政机关应当依法办理有关行政许可的注销手续：

(一) 行政许可有效期届满未延续的；

(二) 赋予公民特定资格的行政许可，该公民死亡或者丧失行为能力的；

(三) 法人或者其他组织依法终止的；

(四) 行政许可依法被撤销、撤回，或者行政许可证件依法被吊销的；

(五) 因不可抗力导致行政许可事项无法实施的；

(六) 法律、法规规定的应当注销行政许可的其他情形。



## 第七章 法律责任

第七十一条 违反本法第十七条规定设定的行政许可，有关机关应当责令设定该行政许可的机关改正，或者依法予以撤销。

第七十二条 行政机关及其工作人员违反本法的规定，有下列情形之一的，由其上级行政机关或者监察机关责令改正；情节严重的，对直接负责的主管人员和其他直接责任人员依法给予行政处分：

- (一) 对符合法定条件的行政许可申请不予受理的；
- (二) 不在办公场所公示依法应当公示的材料的；
- (三) 在受理、审查、决定行政许可过程中，未向申请人、利害关系人履行法定告知义务的；
- (四) 申请人提交的申请材料不齐全、不符合法定形式，不一次告知申请人必须补正的全部内容的；
- (五) 未依法说明不受理行政许可申请或者不予行政许可的理由的；
- (六) 依法应当举行听证而不举行听证的。

第七十三条 行政机关工作人员办理行政许可、实施监督检查，索取或者收受他人财物或者谋取其他利益，构成犯罪的，依法追究刑事责任；尚不构成犯罪的，依法给予行政处分。

第七十四条 行政机关实施行政许可，有下列情形之一的，由其上级行政机关或者监察机关责令改正，对直接负责的主管人员和其他直接责任人员依法给予行政处分；构成犯罪的，依法追究刑事责任：

(一)对不符合法定条件的申请人准予行政许可或者超越法定职权作出准予行政许可决定的；

(二)对符合法定条件的申请人不予行政许可或者不在法定期限内作出准予行政许可决定的；

(三)依法应当根据招标、拍卖结果或者考试成绩择优作出准予行政许可决定，未经招标、拍卖或者考试，或者不根据招标、拍卖结果或者考试成绩择优作出准予行政许可决定的。

第七十五条 行政机关实施行政许可，擅自收费或者不按照法定项目和标准收费的，由其上级行政机关或者监察机关责令退还非法收取的费用；对直接负责的主管人员和其他直接责任人员依法给予行政处分。

截留、挪用、私分或者变相私分实施行政许可依法收取的费用的，予以追缴；对直接负责的主管人员和其他直接责任人员依法给予行政处分；构成犯罪的，依法追究刑事责任。

第七十六条 行政机关违法实施行政许可，给当事人的合法权益造成损害的，应当依照国家赔偿法的规定给予赔偿。

第七十七条 行政机关不依法履行监督职责或者监督不力,造成严重后果的,由其上级行政机关或者监察机关责令改正,对直接负责的主管人员和其他直接责任人员依法给予行政处分;构成犯罪的,依法追究刑事责任。

第七十八条 行政许可申请人隐瞒有关情况或者提供虚假材料申请行政许可的,行政机关不予受理或者不予行政许可,并给予警告;行政许可申请属于直接关系公共安全、人身健康、生命财产安全事项的,申请人在一年内不得再次申请该行政许可。

第七十九条 被许可人以欺骗、贿赂等不正当手段取得行政许可的,行政机关应当依法给予行政处罚;取得的行政许可属于直接关系公共安全、人身健康、生命财产安全事项的,申请人在三年内不得再次申请该行政许可;构成犯罪的,依法追究刑事责任。

第八十条 被许可人有下列行为之一的,行政机关应当依法给予行政处罚;构成犯罪的,依法追究刑事责任:

- (一)涂改、倒卖、出租、出借行政许可证件,或者以其他形式非法转让行政许可的;
- (二)超越行政许可范围进行活动的;
- (三)向负责监督检查的行政机关隐瞒有关情况、提供虚假材料或者拒绝提供反映其活动情况的真实材料的;
- (四)法律、法规、规章规定的其他违法行为。

第八十一条 公民、法人或者其他组织未经行政许可，擅自从事依法应当取得行政许可的活动的，行政机关应当依法采取措施予以制止，并依法给予行政处罚；构成犯罪的，依法追究刑事责任。

#### 第八章 附则

第八十二条 本法规定的行政机关实施行政许可的期限以工作日计算，不含法定节假日。

第八十三条 本法自2004年7月1日起施行。

本法施行前有关行政许可的规定，制定机关应当依照本法规定予以清理；不符合本法规定的，自本法施行之日起停止执行。（完）

**Interim Measures for the Administration of Comprehensive Performance Evaluation of Central Enterprises**

Order of the State-owned Assets Supervision and Administration Commission of the State Council  
(No.14)

The Interim Measures for the Administration of Comprehensive Performance Evaluation of Central Enterprises, which were adopted through discussion at the 38th executive meeting of the director of State-owned Assets Supervision and Administration Commission of the State Council, are hereby promulgated, and shall come into force as of May 7, 2006.

Director of the State-owned Assets Supervision and Administration Commission of the State Council: Li Rongrong

April 7, 2006

**Interim Measures for the Administration of Comprehensive Performance Evaluation of Central Enterprises****Chapter I General Provisions**

Article 1 With a view to strengthening financial supervision over the enterprises (hereinafter referred to as enterprises) whose investment contribution duties are preformed by the State-owned Assets Supervision and Administration Commission of the State Council (hereinafter referred to as the SASAC), regulating the work for comprehensive performance evaluation of enterprises, and comprehensively reflecting the operating quality of enterprise assets, promoting to improve the level of capital returns, and correctly guiding the operation acts of enterprises, the present Measures are formulated in accordance with the Interim Regulations on the Supervision and Administration of State-owned Assets of Enterprises and the relevant state provisions.

Article 2 Comprehensive Performance Evaluation, as mentioned in the present Measures, shall refer to the comprehensive judgment on profit-earning abilities of an enterprise in special operation period, on assets quality, risk of debts, operation increase, and management conditions thereof by the basic method of analysis on input and output and through establishing a comprehensive evaluation index system, and comparing corresponding industrial evaluation standard.

Article 3 The comprehensive performance evaluation on enterprises shall include tenure performance evaluation and annual performance evaluation upon the need of audit on economic liability and financial supervision work.

1. Tenure performance evaluation shall refer to the comprehensive judgment conducted on the person in charge of an enterprise for his business achievement and management status during his tenure.
2. Annual performance evaluation shall refer to the comprehensive judgment conducted on the business achievement of an enterprise in a fiscal year.

Article 4 With a view to ensuring that the work for comprehensive performance evaluation be objective, just, and fair, and effectively bringing into play the overall judgment, management diagnosis, and behavior guide to enterprises, the work for comprehensive performance evaluation shall be carried out on the basis of the financial statements audited by social intermediary institutions.

As to any enterprise that does not make auditing by social intermediary institutions as required, its work for comprehensive performance evaluation shall be carried out on the basis of the financial statements audited by the internal auditing institution of the enterprise.

Article 5 The following principles shall be followed for carrying out the work for comprehensive performance evaluation on enterprises:

1. Overall principle. Comprehensive performance evaluation on enterprises shall be conducted on the various factors that may affect enterprise performance level by making multi-level and multi-angle analysis and comprehensive judgment through establishing a comprehensive index system.
2. Objectivity principle. Comprehensive performance evaluation on enterprises shall sufficiently embody the characteristics of market competition environment, and judge the business achievement and management status of the enterprises in an objective and just manner on the basis of the domestic industrial standard or international industrial standard that are measured uniformly in the same period.
3. Benefit principle. Comprehensive performance evaluation on enterprises shall focus on the examination of the level of return on investment, and apply the basic method of analysis on input and output, and truly reflect the assets operation efficiency of enterprises and capital maintenance and appreciation.
4. Development principle. Comprehensive performance evaluation on enterprises shall, on the basis of comprehensively reflecting the annual financial status and business achievements of enterprises, objectively analyze the increase and development level of the enterprises among the years, and predict the future development ability of the enterprises in a scientific way.

Article 6 The SASAC shall organize to carry out the work for comprehensive performance evaluation on enterprises according to the present Measures, and make guidance and supervision over the work for internal performance evaluation on enterprises.

## Chapter II Contents of Evaluation and Evaluation Indexes

Article 7 Comprehensive performance evaluation on enterprises shall consist of two parts: quantitative evaluation on financial performance and qualitative evaluation on management performance.

Article 8 Quantitative evaluation on financial performance shall refer to quantitative comparative analysis and judgment on profit-earning ability, assets quality, risk of debts, and business increase of an enterprise in a certain period.

1. The analysis and judgment on profit-earning ability of an enterprise shall comprehensively reflect the level of input and output of the enterprise and the profit earning-quality and cash

guarantee through capital and assets remuneration level, level of cost and expense control, and operational cash flow status, and other financial indexes.

2. The analysis and judgment on assets quality of an enterprise shall comprehensively reflect the efficiency of the use of economic resources possessed by the enterprise, assets management level and the security of the assets of the enterprise through assets turnover, assets running status, assets structure, and the efficiency of assets, and other financial indicators.

3. The analysis and judgment on the debt risk of an enterprise shall comprehensively reflect the level of debts of the enterprise, solvency, and the debt risk faced by it through the level of debt burden, structure of assets and liabilities, contingent liabilities, and cash solvency.

4. The analysis and judgment on the business increase of an enterprise shall comprehensively reflect the business increase level and the strength for future development of the enterprise through sales increase, capital accumulation, change of benefit, technical input, and other financial indexes.

Article 9 The quantitative evaluation indexes of financial performance shall be divided into basic index and modified index according to the functions and roles of the various indexes.

1. Basic index reflects the major aspects of financial performance of an enterprise in a certain period, and draws a conclusion of the quantitative evaluation on financial performance of the enterprise.

2. Modified index makes up and corrects the evaluation result of basic index according to the differences and complementariness of financial indexes.

Article 10 Qualitative evaluation on management performance shall refer to the qualitative analysis and comprehensive judgment on the operation and management level of an enterprise in a certain period through expert review on the basis of quantitative evaluation on financial performance of the enterprise.

Article 11 Qualitative evaluation index of management performance shall include the establishment and execution of enterprise development strategy, business decision making, development innovation, risk control, base management, human resources, industrial impact, and social contributions, and other aspects.

Article 12 The quantitative evaluation index of financial performance and the qualitative evaluation index of management performance of an enterprise constitute the system of comprehensive performance evaluation index of the enterprise. The weight of each index shall be determined through referring to the consultant expert's opinions and organizing necessary test on the basis of the importance of the evaluation indexes and the guiding functions of each index.

#### Chapter III Evaluation Standard and Evaluation Method

Article 13 The standard of comprehensive performance evaluation on an enterprise shall include the standard for quantitative evaluation on financial performance and the standard for qualitative evaluation on management performance.

Article 14 The standard for quantitative evaluation on financial performance shall include domestic

industrial standard and international industrial standard.

1. Domestic industrial standard shall be measured uniformly on the basis of the statistical data for annual finance and operation and management by adopting the method of mathematical statistics and promulgated by year, industry, and scale.

2. International industrial standard shall be measured and promulgated on the basis of the actual value of the relevant financial indexes of large enterprises that rank leading internationally in the industry, or on the basis of the advanced value of the relevant financial indexes of the same type of enterprises after getting rid of the difference of business accounting.

Article 15 The classification on the industries subject to the standard of quantitative evaluation on financial performance shall be made in accordance with the industrial classification for national economic activities as promulgated by the state uniformly in combination with the reality of the enterprises.

Article 16 The standard of quantitative evaluation on financial performance may measure out five levels respectively: excellent value, good value, average value, lower value, and worse value on the basis of different industries, different scales and types of indexes.

Article 17 A large enterprise group shall, when making evaluation by adopting domestic standards, make evaluation by adopting international standard positively, and make pairwise comparison on international advanced levels.

Article 18 The standard of qualitative evaluation on management performance shall be formulated and promulgated uniformly through combining the actual level of operation and management of the enterprises and the supervision requirements of capital contributors on the basis of the evaluation contents, and divided into such five levels as superior, good, medium, low, and bad. The standard of qualitative evaluation on management performance shall not be divided by industry, and shall be provided only to the evaluation experts for reference.

Article 19 The actual value of the relevant financial indexes of the quantitative evaluation on financial performance of an enterprise shall be based on the audited financial statements of the enterprise, and shall make reasonable elimination on the difference of accounting policies, acquisition and reorganization of the enterprise, and other objective factors as required, so as to ensure the comparability of the evaluation result.

Article 20 The score of quantitative evaluation on financial performance shall be measured on the basis of the actual value of the evaluation index of an enterprise by comparing the industry and scale standard the enterprise lies in and by using prescribed scoring model.

The score of qualitative evaluation on management performance shall be determined on the basis of the actual conditions of the relevant factors of management performance of the enterprise during the period of evaluation by referring to the standard of qualitative evaluation on management performance.

Article 21 The score of quantitative evaluation on tenure financial performance of an enterprise shall be made on the basis of financial auditing result of the economic liabilities by using the evaluation standard of each year during the tenure, and the score of quantitative evaluation on



tenure financial performance of the enterprise shall be reckoned by using arithmetic average method.

#### Chapter IV Organization of the Evaluation Work

Article 22 The work of comprehensive performance evaluation on enterprises shall be organized and implemented in light of the principle of "Unifying the method, unifying the standard, and implementing through classification".

1. The work for tenure performance evaluation is an important component of the work for economic liability audit of enterprises, and shall be organized and implemented in accordance with the procedures of SASAC for the work for audit of economic liabilities.
2. The work for annual performance evaluation is an important content of the work for annual financial supervision carried out by SASAC, and shall be organized and implemented in light of the working procedures for settlement of annual financial accounts and the requirements for financial supervision work of SASAC.

Article 23 SASAC shall undertake the following duties in the work for comprehensive performance evaluation on enterprises:

1. Formulating systems and policies of comprehensive performance evaluation on enterprises;
2. Establishing and improving comprehensive performance evaluation index system of enterprises and evaluation methods;
3. Formulating and promulgating the standard for comprehensive performance evaluation on enterprises;
4. Organizing the implementation of the work for tenure and annual comprehensive performance evaluation on enterprises, and circulating a report on the evaluation result; and
5. Guiding and supervising over the work for internal performance evaluation on enterprises.

Article 24 The work for tenure performance evaluation may be carried out upon the need of the work for audit on economic liabilities of enterprises by engaging social intermediary institutions to give assistance and cooperation. The social intermediary institution that gives cooperation upon entrustment shall undertake the following functions in the work for comprehensive performance evaluation on enterprises:

1. Carrying out the work for auditing on financial bases of each year during the tenure upon entrustment;
2. Assisting in the examination and adjustment on basic data of evaluation each year during the tenure;
3. Assisting in measuring the result of quantitative evaluation on financial performance during the tenure
4. Assisting in gathering and collecting the materials of qualitative evaluation on management performance; and

5. Assisting in the implementation of the work for qualitative evaluation on management performance.

Article 25 The work for qualitative evaluation on management performance shall be organized and implemented on the basis of the work for quantitative evaluation on financial performance by engaging senior experts in the departments of supervision, industrial associations, research institutions, and social agencies. The experts of management performance evaluation shall undertake the following work functions:

1. Issuing expert opinions on the result of quantitative evaluation on financial performance of enterprises;
2. Making analysis and judgment on the actual conditions of the management performance of enterprises;
3. Making review on the management performance conditions of enterprises and issuing consultation and advisory opinions; and
4. Determining the score of qualitative evaluation index of management performance of enterprises.

Article 26 An enterprise shall undertake the following functions in the work for comprehensive performance evaluation:

1. Providing the relevant annual final statements and audit report;
2. Providing the relevant materials needed for qualitative evaluation on management performance; and
3. Organizing to carry out the work for comprehensive performance evaluation on its subsidiaries.

#### Chapter V Evaluation Result and Evaluation Report

Article 27 The evaluation result shall refer to the evaluation conclusions drawn on the basis of the scores of and analysis on comprehensive performance evaluation.

Article 28 The scores of comprehensive performance evaluation shall be expressed by hundred mark system, and include such five grades as superior, good, medium, low, and bad.

Article 29 In the comprehensive performance evaluation on enterprises, comparison and analysis shall be made on the change of performance in different years, so as to evaluate the extent of improvement on the business achievement and management level of the enterprises.

1. Tenure performance evaluation uses the evaluation result in the last year during the tenure to compare with the evaluation result of the last year in the previous tenure.
2. Annual performance evaluation uses the evaluation result of the current year to compare with the evaluation result of the last year.

Article 30 Tenure performance evaluation result is an important basis for evaluating the fulfillment of duties by the person in charge of an enterprise during his tenure and for determining the tenure economic liabilities in the work for audit of economic liabilities, and

provides reference for the work of tenure examination on the person in charge of the enterprise.

Article 31 The result of annual performance evaluation is an important basis for carrying out financial supervision work, and provides reference for the work of annual examination on the persons in charge of the enterprises.

Article 32 The report of comprehensive performance evaluation on enterprises is the document which is compiled on the basis of evaluation result, and reflects the performance status of the enterprises under evaluation, and consists of the main body of the report and the attachment.

1. The main body of the report of comprehensive performance evaluation on enterprises shall specify the basis of evaluation, process of evaluation, evaluation result, and the major matters need to be stated.
2. The attachment of the report of comprehensive performance evaluation on enterprises shall include: analysis report on management performance, evaluation scoring form, analysis on the result of questionnaire, expert consultation and advisory opinions, and etc., of which: the analysis report on management performance shall make analysis and diagnosis on the management performance status of enterprises, factors affecting management performance thereof, and the existing problems, and bring forward relevant management suggestions.

Article 33 The problems revealed and reflected in the comprehensive performance evaluation on enterprises shall be fed back to enterprises in a timely manner, and the enterprises shall be required to pay attention to them.

1. Any problem reflected in the tenure performance evaluation shall be clarified in the handling opinions on the audit of economic liabilities transferred to the enterprises, and the enterprises shall be required to pay attention to it and make correction.
2. Any problem reflected in the annual performance evaluation shall be clarified in the reply of annual final statements, and the enterprises shall be required to pay attention to it and make correction.

#### Chapter VI Work Liabilities

Article 34 An enterprise shall provide real and overall basic data materials of performance evaluation, and the main person in charge of the enterprise, the general accountant, or the person in charge of financial and accounting work shall be responsible for the truthfulness of the annual financial statements and the relevant basic evaluation materials.

Article 35 The institutions that carry out the business of comprehensive performance evaluation on enterprises upon entrustment and the relevant working staff thereof shall strictly implement the provisions on the work of comprehensive performance evaluation on enterprises, regulate technical operations, ensure the independence, objectiveness and justness of evaluation process, and the properness of evaluation conclusions, and shall strictly keep business secrets of the enterprises. If any institution or personnel participate in making false evaluation, violating procedures and work rules, and resulting in the inconsistency of the evaluation conclusions with the facts and revealing of business secrets of enterprises, SASAC shall no longer entrust it/him to undertake the business of comprehensive performance evaluation on enterprises, and shall

circulate a report on the relevant information to the organ in charge of the industry, and suggest giving it/him corresponding punishment.

Article 36 The relevant staff members of the SASAC shall, when organizing to carry out the work for comprehensive performance evaluation on enterprises, earnestly abide by their duties, regulate the procedures, and strengthen guidance. Any of them who fails to fulfill his duty or plays favoritism and commits irregularities during the process of comprehensive performance evaluation, which results in grave negligence in the work shall be given disciplinary punishment.

Article 37 The engaged review experts shall know of and analyze the management performance conditions of the enterprises carefully, and make review and scoring objectively and justly, and bring forward reasonable consulting opinions. If any expert is careless and unjust in the process of management performance evaluation, which results in the inconsistency of the evaluation result or consulting opinions with the actual conditions of the enterprises, and has a detrimental impact on the evaluation work, SASAC shall no longer engage him as the review expert.

#### Chapter VII Supplementary Provisions

Article 38 The Detailed Rules for the Implementation of Comprehensive Performance Evaluation on Central Enterprises and the evaluation standards formulated in accordance with the present Measures shall be promulgated additionally.

Article 39 An enterprise may formulate concrete working rules on the basis of the present Measures for carrying out the work for internal comprehensive performance evaluation.

Article 40 The present Measures shall be referred to for carrying out the work of comprehensive performance evaluation by state-owned assets supervision and administration organs at each locality.

Article 41 The present Measures shall be implemented as of May 7, 2006.

国务院国有资产监督管理委员会令

第 14 号

《中央企业综合绩效评价管理暂行办法》已经国务院国有资产监督管理委员会第 38 次主任办公会议审议通过，现予公布，自 2006 年 5 月 7 日起施行。

国务院国有资产监督管理委员会主任 李荣融

二〇〇六年四月七日

中央企业综合绩效评价管理暂行办法

第一章 总 则

第一条 为加强对国务院国有资产监督管理委员会（以下简称国资委）履行出资人职责企业（以下简称企业）的财务监督，规范企业综合绩效评价工作，综合反映企业资产运营质量，促进提高资本回报水平，正确引导企业经营行为，根据《企业国有资产监督管理暂行条例》和国家有关规定，制定本办法。

第二条 本办法所称综合绩效评价，是指以投入产出分析为基本方法，通过建立综合评价指标体系，对照相应行业评价标准，对企业特定经营期间的盈利能力、资产质量、债务风险、经营增长以及管理状况等进行的综合评判。

第三条 企业综合绩效评价根据经济责任审计及财务监督工作需要，分为任期绩效评价和年度绩效评价。

（一）任期绩效评价是指对企业负责人任职期间的经营成果及管理状况进行综合评判。

（二）年度绩效评价是指对企业一个会计年度的经营成果进行综合评判。

第四条 为确保综合绩效评价工作的客观、公正与公平，有效发挥对企业的全面评判、管理诊断和行为引导作用，开展综合绩效评价工作应当以经社会中介机构审计后的财务会计报告为基础。

按规定不进行社会中介机构审计的企业，其综合绩效评价工作以经企业内部审计机构审计后的财务会计报告为基础。

第五条 开展企业综合绩效评价工作应当遵循以下原则：

（一）全面性原则。企业综合绩效评价应当通过建立综合的指标体系，对影响企业绩效水平的各种因素进行多层次、多角度的分析和综合评判。

（二）客观性原则。企业综合绩效评价应当充分体现市场竞争环境特征，依据统一测算的、同一期间的国内行业标准或者国际行业标准，客观公正地评判企业经营成果及管理状况。

（三）效益性原则。企业综合绩效评价应当以考察投资回报水平为重点，运用投入产出分析基本方法，真实反映企业资产运营效率和资本保值增值水平。

（四）发展性原则。企业综合绩效评价应当在综合反映企业年度财务状况和经营成果的基础上，客观分析企业年度之间的增长状况及发展水平，科学预测企业的未来发展能力。

第六条 国资委依据本办法组织实施企业综合绩效评价工作，并对企业内部绩效评价工作进行指导和监督。

## 第二章 评价内容与评价指标

第七条 企业综合绩效评价由财务绩效定量评价和管理绩效定性评价两部分组成。

第八条 财务绩效定量评价是指对企业一定期间的盈利能力、资产质量、债务风险和经营增长四个方面进行定量对比分析和评判。

（一）企业盈利能力分析与评判主要通过资本及资产报酬水平、成本费用控制水平和经营现金流量状况等方面的财务指标，综合反映企业的投入产出水平以及盈利质量和现金保障

状况。

(二) 企业资产质量分析与评判主要通过资产周转速度、资产运行状态、资产结构以及资产有效性等方面的财务指标,综合反映企业所占用经济资源的利用效率、资产管理水平与资产的安全性。

(三) 企业债务风险分析与评判主要通过债务负担水平、资产负债结构、或有负债情况、现金偿债能力等方面的财务指标,综合反映企业的债务水平、偿债能力及其面临的债务风险。

(四) 企业经营增长分析与评判主要通过销售增长、资本积累、效益变化以及技术投入等方面的财务指标,综合反映企业的经营增长水平及发展后劲。

第九条 财务绩效定量评价指标依据各项指标的功能作用划分为基本指标和修正指标。

(一) 基本指标反映企业一定期间财务绩效的主要方面,并得出企业财务绩效定量评价的基本结果。

(二) 修正指标是根据财务指标的差异性和互补性,对基本指标的评价结果作进一步的补充和矫正。

第十条 管理绩效定性评价是指在企业财务绩效定量评价的基础上,通过采取专家评议的方式,对企业一定期间的经营管理水平进行定性分析与综合评判。

第十一条 管理绩效定性评价指标包括企业发展战略的确立与执行、经营决策、发展创新、风险控制、基础管理、人力资源、行业影响、社会贡献等方面。

第十二条 企业财务绩效定量评价指标和管理绩效定性评价指标构成企业综合绩效评价指标体系。各指标的权重,依据评价指标的重要性和各指标的引导功能,通过参照咨询专家意见和组织必要测试进行确定。

### 第三章 评价标准与评价方法

第十三条 企业综合绩效评价标准分为财务绩效定量评价标准和管理绩效定性评价标

准。

**第十四条** 财务绩效定量评价标准包括国内行业标准和国际行业标准。

(一) 国内行业标准根据国内企业年度财务和经营数据统计数据,运用数理统计方法,分年度、分行业、分规模统一测算并发布。

(二) 国际行业标准根据居于行业国际领先地位的大型企业相关财务指标实际值,或者根据同类型企业组相关财务指标的先进值,在剔除会计核算差异后统一测算并发布。

**第十五条** 财务绩效定量评价标准的行业分类,按照国家统一颁布的国民经济行业分类标准结合企业实际情况进行划分。

**第十六条** 财务绩效定量评价标准按照不同行业、不同规模及指标类别,分别测算出优秀值、良好值、平均值、较低值和较差值五个档次。

**第十七条** 大型企业集团在采取国内标准进行评价的同时,应当积极采用国际标准进行评价,开展国际先进水平的对标活动。

**第十八条** 管理绩效定性评价标准根据评价内容,结合企业经营管理的实际水平和出资人监管要求,统一制定和发布,并划分为优、良、中、低、差五个档次。管理绩效定性评价标准不进行行业划分,仅提供给评议专家参考。

**第十九条** 企业财务绩效定量评价有关财务指标实际值应当以经审计的企业财务会计报告为依据,并按照规定对会计政策差异、企业并购重组等客观因素进行合理剔除,以保证评价结果的可比性。

**第二十条** 财务绩效定量评价计分以企业评价指标实际值对照企业所处行业、规模标准,运用规定的计分模型进行定量测算。

管理绩效定性评价计分由专家组根据评价期间企业管理绩效相关因素的实际情况,参考管理绩效定性评价标准,确定分值。



第二十一条 对企业任期财务绩效定量评价计分应当依据经济责任财务审计结果,运用各年度评价标准对任期各年度的财务绩效进行分别评价,并运用算术平均法计算出企业任期财务绩效定量评价分数。

#### 第四章 评价工作组织

第二十二条 企业综合绩效评价工作按照“统一方法、统一标准、分类实施”的原则组织实施。

(一)任期绩效评价工作,是企业经济责任审计工作的重要组成部分,依据国资委经济责任审计工作程序和要求组织实施。

(二)年度绩效评价工作,是国资委开展企业年度财务监督工作的主要内容,依据国资委年度财务决算工作程序和财务监督工作要求组织实施。

第二十三条 国资委在企业综合绩效评价工作中承担以下职责:

- (一)制定企业综合绩效评价制度与政策;
- (二)建立和完善企业综合绩效评价指标体系与评价方法;
- (三)制定和公布企业综合绩效评价标准;
- (四)组织实施企业任期和年度综合绩效评价工作,通报评价结果;
- (五)对企业内部绩效评价工作进行指导和监督。

第二十四条 任期绩效评价工作可以根据企业经济责任审计工作需要,聘请社会中介机构协助配合开展。受托配合的社会中介机构在企业综合绩效评价工作中承担以下职责:

- (一)受托开展任期各年度财务基础审计工作;

(二) 协助审核调整任期各年度评价基础数据;

(三) 协助测算任期财务绩效定量评价结果;

(四) 协助收集整理管理绩效定性评价资料;

(五) 协助实施管理绩效定性评价工作。

第二十五条 管理绩效定性评价工作应当在财务绩效定量评价工作的基础上,聘请监管部门、行业协会、研究机构、社会中介等方面的资深专家组织实施。管理绩效评价专家承担以下工作职责:

(一) 对企业财务绩效定量评价结果发表专家意见;

(二) 对企业管理绩效实际状况进行分析和判断;

(三) 对企业管理绩效状况进行评议,并发表咨询意见;

(四) 确定企业管理绩效定性评价指标分值。

第二十六条 企业在综合绩效评价工作中承担以下职责:

(一) 提供有关年度财务决算报表和审计报告;

(二) 提供管理绩效定性评价所需的有关资料;

(三) 组织开展子企业的综合绩效评价工作。

第五章 评价结果与评价报告

第二十七条 评价结果是指根据综合绩效评价分数及分析得出的评价结论。

第二十八条 综合绩效评价分数用百分制表示，并分为优、良、中、低、差五个等级。

第二十九条 企业综合绩效评价应当进行年度之间绩效变化的比较分析，客观评价企业经营成果与管理水平的提高程度。

(一)任期绩效评价运用任期最后年度评价结果与上一任期最后年度评价结果进行对比。

(二)年度绩效评价运用当年评价结果与上年评价结果进行对比。

第三十条 任期绩效评价结果是经济责任审计工作中评估企业负责人任期履行职责情况和认定任期经济责任的重要依据，并为企业负责人任期考核工作提供参考。

第三十一条 年度绩效评价结果是开展财务监督工作的重要依据，并为企业负责人年度考核工作提供参考。

第三十二条 企业综合绩效评价报告是根据评价结果编制、反映被评价企业绩效状况的文件，由报告正文和附件构成。

(一)企业综合绩效评价报告正文应当说明评价依据、评价过程、评价结果，以及需要说明的重大事项。

(二)企业综合绩效评价报告附件包括经营绩效分析报告、评价计分表、问卷调查结果分析、专家咨询意见等，其中：经营绩效分析报告应当对企业经营绩效状况、影响因素、存在的问题等进行分析 and 诊断，并提出相关管理建议。

第三十三条 对企业综合绩效评价揭示和反映的问题，应当及时反馈企业，并要求企业予以关注。

(一)对于任期绩效评价反映的问题，应当在下达企业的经济责任审计处理意见书中明确指出，并要求企业予以关注和整改。

(二) 对于年度绩效评价结果反映的问题, 应当在年度财务决算批复中明确指出, 并要求企业予以关注和整改。

## 第六章 工作责任

第三十四条 企业应当提供真实、全面的绩效评价基础数据资料, 企业主要负责人、总会计师或主管财务会计工作的负责人应当对提供的年度财务会计报表和相关评价基础资料的真实性负责。

第三十五条 受托开展企业综合绩效评价业务的机构及其相关工作人员应严格执行企业综合绩效评价工作的规定, 规范技术操作, 确保评价过程独立、客观、公正, 评价结论适当, 并严守企业的商业秘密。对参与造假、违反程序和工作规定, 导致评价结论失实以及泄露企业商业秘密的, 国资委将不再委托其承担企业综合绩效评价业务, 并将有关情况通报其行业主管机关, 建议给予相应处罚。

第三十六条 国资委的相关工作人员组织开展企业综合绩效评价工作应当恪尽职守、规范程序、加强指导。对于在综合绩效评价过程中不尽职或者徇私舞弊, 造成重大工作过失的, 给予纪律处分。

第三十七条 所聘请的评议专家应当认真了解和分析企业的管理绩效状况, 客观公正地进行评议打分, 并提出合理的咨询意见。对于在管理绩效评价过程中不认真、不公正, 出现评议结果或者咨询意见不符合企业实际情况, 对评价工作造成不利影响的, 国资委将不再继续聘请其为评议专家。

## 第七章 附 则

第三十八条 根据本办法制定的《中央企业综合绩效评价实施细则》和评价标准另行公布。

第三十九条 企业开展内部综合绩效评价工作, 可依据本办法制定具体的工作规范。

第四十条 各地区国有资产监督管理机构开展综合绩效评价工作, 可参照本办法执行。

第四十一条 本办法自 2006 年 5 月 7 日起施行。

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**Interim Regulation on the Board of Supervisors of State-owned Enterprises  
(Excerpt)**

Article1 For purpose of improving the supervisory mechanism of state-owned enterprises and strengthening supervision over state-owned enterprises (SOE), this regulation is formulated.

Article2 Board of supervisors of major large-sized SOEs (hereinafter "the board of supervisors") are dispatched by and responsible to the State Council, and are in charge of supervising maintenance and appreciation in state-owned asset value of the major large-sized SOEs.

Regarding candidate name list of major large-sized SOEs to which the State Council dispatches a board of supervisors, the governing institution of the board of supervisors may propose and submit one to the State Council for decision.

Article 3 The board of supervisors shall focus on supervision of financial record, and conduct supervision over the financial activities of the enterprises and the business management acts of persons-in-charge of the enterprises so as to ensure no encroachment on the state-owned assets and the relevant rights and interests attached to the assets under the relevant laws, regulations, as well as the relevant provisions of the Ministry of Finance.

The relationship between the board of supervisors and the enterprises shall be that between the supervisor and the supervised. The board of supervisors shall not involve in nor interfere with the business decision-making and business management activities of the enterprises.

Article4 (omitted)

Article5 The board of supervisors perform the following functions:

- (1) to check the enterprises' implementation of the relevant laws, regulations, and rules;
- (2) to check the financial record of the enterprises, consult their financial and accounting materials as well as materials relating to its other business operations respectively, verify truthfulness and legality of the financial statements;
- (3) to check the financial performance, profit distribution, state-owned asset value maintenance and appreciation, capital flow of the enterprises; and

(4) to check business management activities of persons-in-charge of the enterprises, to evaluate the business management performances, and to put forward proposals of award, punishment, appointment and dismissal.

Article6 (omitted)

Article7 The board of supervisors may carry out supervision and inspection by way of:

(1) listening to reports by the persons-in-charge of the enterprises about the relevant status of financial affairs, assets, and business management, to hold meetings in enterprises in regard to the relevant matters under supervision and inspection;

(2) consulting the financial reports, accounting vouchers, accounting books and other financial and accounting materials as well as other materials relevant to the business management activities of the enterprises;

(3) checking the financial affairs and status of assets of the enterprises, inquiring the personnel thereof about the relevant information and listening to their opinions, and demanding the persons-in-charge of the enterprises to make explanations where necessary; and

(4) inquiring the departments of public finance, industry and commerce, tax, audit, customs, etc. about the financial status and business management of the enterprises.

The Chairman of the board of supervisors may, in light of the needs of supervision and inspection, attend, as a nonvoting delegate or, authorize other members to attend as non-voting delegates, the relevant meetings.

Article8 (omitted)

Article9 (omitted)

Article10 (omitted)

Article11 (omitted)

Article12 (omitted)

Article13 (omitted)

Article14 The board of supervisors consists one Chairman and a number of supervisors.

The supervisors are classified into full-time supervisors and part-time supervisors. Those selected from the relevant departments and entities are full-time supervisors, the delegates dispatched from the relevant departments of the State Council or entities and personnel representatives are part-time supervisors.

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The board of supervisors may hire staff where necessary.

Article15 (omitted)

Article16 (omitted)

Article17 (omitted)

Article18 A supervisor of the board of supervisors shall satisfy the following conditions:

- (1)being familiar with and able to practice the relevant laws, regulations, and rules;
- (2) having professional knowledge of finance, accounting, auditing or economic and being familiar with the business management of the enterprises;
- (3) adhering to the principle, being uncorrupt, honest, self-disciplined and loyal, and
- (4) being able to make comprehensive analyses and judgments, having strong writing ability and being able to work independently.

Article19 The Chairman, full-time supervisors, dispatched supervisors and expert supervisors of the board of supervisors shall be governed by the principle of avoidance of conflict of interest. None of them may assume a position in the board of supervisors of the enterprises, in which he ever managed, worked or his close relative takes up a position of senior management.

Article20 (omitted)

Article21 (omitted)

Article22 The members of the board of supervisors shall keep the inspection reports confidential. None of them may divulge any business secret of the enterprises.

Article23 (omitted)

Article24 (omitted)

Article25 (omitted)

Article26 (omitted)

Article27 (omitted)

Article28 (omitted)

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Article 29 This Regulation shall come into effect as of the promulgation date. "The Regulation on Supervision and Management of Property of the State-owned Enterprise" issued by the State Council on July 24, 1994 shall be abolished simultaneously.



**Notice Concerning Printing and Distributing the Implementation Measures of  
Commending and/or Awarding to Industrial Enterprises of Guangxi Zhuang  
Autonomous Region Whose Products are Famous or Well-known by the General  
Office of Guangxi Zhuang Autonomous Region**

Gui Zheng Ban Fa [2007] No.42

The governments at city and county levels, bureau of agricultural reclamation of the Guangxi Zhuang Autonomous Region (hereinafter refer to as "Guangxi"), and various commissions, offices, and bureaus of directly subordinated departments:

Having been permitted by the government of Guangxi, the General Office of Guangxi prints and distributes *the Implementation Measures of Commending and/or Awarding to Industrial Enterprises of Guangxi Zhuang Autonomous Region Whose Products are Famous or Well-known* for your reference.

April 9, 2007

**The Implementation Measures of Commending and/or Awarding to Industrial  
Enterprises of Guangxi Zhuang Autonomous Region Whose products qualify for  
titles of Famous trademarks or Well-known brands**

In order to support the industrial enterprises of Guangxi to develop the establishment of self-initiated brands, to speed up the cultivation and development of corporate brands in Guangxi, to strengthen the market competition of the enterprises, *The Implementation Measures of Commending and/or Awarding to Industrial Enterprises of Guangxi Zhuang Autonomous Region Whose Products are Famous or Well-known* has been formulated, according to the spirit of the *Decision Concerning Accelerating the Development of the Private Economy by the Party Committee and the Government of Guangxi Zhang Autonomous Region* (Gui Fa [2004] No. 16).

I. the subject of the commendation and award

- (1) Industrial enterprises which register by law in Guangxi, or which do not have legal personality and do not register in Guangxi but do have independent qualification for tax purpose in Guangxi, and which have been titled with "China Worldwide famous brand", "China famous brand", "well-known trademark (China well-known trademark)", "State products of exemption from check", "famous products of Guangxi", or "famous trademark of Guangxi", and which operate their business and pay their tax by law.
- (2) The products with the title of "China Worldwide Famous Brand" and "China Famous Brand" are identified as those products which have been assessed and decided annually by the committee of China famous brand development strategy with the authority of the General Administration of Quality Supervision, Inspection and Quarantine. The title has been awarded to the qualified enterprises in the name of the General Administration of Quality Supervision, Inspection and Quarantine. "Famous trademark (China famous trademark)" is identified according to the Trademark Law of the People's Republic of China with the verification and approval by the Bureau of Trademark under the State Administration for Industry and Commerce, assessment commission of the trademarks and the People's courts. "The state products of exemption from check" is identified those products which have been assessed and decided annually by the General Administration of Quality Supervision, Inspection and Quarantine and been awarded annually to qualified enterprises in the name of the General Administration of Quality Supervision, Inspection and Quarantine.
- (3) "Guangxi well-known brand" is referred to the title which has been assessed and decided annually by the committee of Guangxi famous brand development strategy, and been awarded with a certificate and medal by the committee of Guangxi famous brand development strategy and Administration of Quality Supervision, Inspection and Quarantine of Guangxi. "Guangxi famous trademark"

is referred to the title which has been assessed and published annually by the Administration of Industry and Commerce of Guangxi.

II. the criteria of the commendation and award

- (1) The government of Guangxi has commended to the enterprises which win the title of "China Worldwide Famous Brand" and also awarded them a one-time reward of RMB 1 million Yuan; a commendation and a one-time reward of RMB 0.5 million Yuan to the enterprises with the title of "China well-known brand" and/or "China famous trademark"; a commendation and a one-time reward of RMB 0.3 million Yuan to the enterprises with the title of "state products with exemption from check"; and a commendation to the enterprises with the title of "Guangxi well-known brand" and/or "Guangxi famous trademark".
- (2) As to those commended and/or awarded enterprises, the governments at prefecture levels can consider to award one-time monetary reward given individual situation.
- (3) As to those commended and/or awarded enterprises which have achieved more than one national titles, the reward should be awarded once and counted according to the highest one; to the enterprises which have received a reward for one title and achieved another better one(s) later in the same year, difference of the reward should be supplemented.

III. procedures of the commendation and award for report and examination

- (1) at the end of January of each year, the Administration of Quality Supervision, Inspection and Quarantine of Guangxi and Administration of Industry and Commerce of Guangxi should nominate enterprise candidates to the Economic Commission of Guangxi for the "China Worldwide famous brand", "China famous brand", "well-known trademark (China well-known trademark)", "State products of exemption from check", "famous products of Guangxi", or "famous trademark of Guangxi" for last year. The enterprises candidates which own a

"Famous trademark" approved by the People's Court can submit their application directly to the Economic Commission of Guangxi with legal basis of famous trademark provided by the court.

- (2) The Economic Commission of Guangxi is in charge of summarizing and examining all applications and reporting to the government of Guangxi for examination and approval. Having been approved by the government of Guangxi, the qualified enterprises will be published, commended and awarded accordingly. All award funds will be arranged by the Financial Bureau of Guangxi.

#### IV. supervision and management of the commendation and award

- (1) Within the during of the title of the "China Worldwide famous brand", "China famous brand", "well-known trademark (China well-known trademark)", "State products of exemption from check", "famous products of Guangxi", or "famous trademark of Guangxi", where the enterprises have been cancelled their titles due to the poor quality of their products or other reasonable reasons, the award should not be rewarded; if the award has been rewarded, the enterprises must return the award with full amount.
- (2) The monetary award of the enterprises is suggested to use for technology development and innovation and brand publicity.

The measure will become effective since the publishing date. It will apply to the enterprises which win the title(s) identified above in the measure in the period of validity of the title(s) and have not awarded any reward or commendation defined in the measure since July of 2004.

The Economic Commission of Guangxi is responsible for the explanation of the measure and reserves all rights.

April 10, 2007

1019

电子公文打印
打印单位
打印人
年 月

广西壮族自治区人民政府

# 办公厅文件

桂政办发（2007）42号

## 广西壮族自治区人民政府办公厅关于印发 广西壮族自治区工业企业品牌表彰奖励 实施办法的通知

各市、县人民政府，自治区农垦局，区直各委、办、厅、局：

经自治区人民政府同意，现将《广西壮族自治区工业企业品牌表彰奖励实施办法》印发你们，请遵照执行。

二〇〇七年四月九日

— 1 —

## 广西壮族自治区工业企业 品牌表彰奖励实施办法

为支持我区工业企业开展自主品牌建设,加快全区企业品牌的培育发展,不断增强企业的市场竞争力,结合《自治区党委、自治区人民政府关于加快民营经济发展的决定》(桂发〔2004〕16号)的有关精神,制定本实施办法。

### 一、表彰奖励对象

(一)在广西壮族自治区境内依法注册的法人企业和企业法人注册地不在广西境内但具备独立纳税条件的非法人企业,并依法纳税、依法生产经营,获得中国世界名牌产品、中国名牌产品、驰名商标(中国驰名商标)、国家免检产品和广西名牌产品、广西著名商标称号的工业企业。

(二)“中国世界名牌产品”、“中国名牌产品”是指由国家质量监督检验检疫总局授权,中国名牌战略推进委员会年度统一组织评定,以国家质量监督检验检疫总局的名义授予“中国世界名牌产品”、“中国名牌产品”称号的产品;“驰名商标”(中国驰名商标)是根据《中华人民共和国商标法》,由国家工商行政管理总局商标局、商标评审委员会、人民法院依法认定生效的驰名商标;“国家免检产品”是指由国家质量监督检验检疫总局年度统一组织评定,以国家质量监督检验检疫总局的名义授予“国

家免检产品”称号的产品。

(三) “广西名牌产品”是指由广西名牌战略推进委员会年度统一组织评定并由广西名牌战略推进委员会与广西壮族自治区质量技术监督局颁发“广西名牌产品”证书及授予奖牌的产品。

“广西著名商标”是指由广西壮族自治区工商行政管理局年度定公布的广西著名商标。

## 二、表彰奖励标准

(一) 自治区人民政府对获得中国世界名牌产品称号的企业进行表彰, 并一次性给予 100 万元的奖励; 对获得中国名牌产品、驰名商标(中国驰名商标)称号的企业进行表彰, 并一次性给予 50 万元的奖励; 对获得国家免检产品称号的企业进行表彰, 并一次性给予 30 万元奖励; 对获得广西名牌产品、广西著名商标称号的企业进行表彰。

(二) 对获得中国世界名牌产品、中国名牌产品、驰名商标(中国驰名商标)和广西名牌产品、广西著名商标称号的企业, 其所在地的地市级人民政府可酌情给予一次性现金奖励。

(三) 对获得多个国家级品牌称号的企业, 只给予其中一个最高奖项的奖励; 对获得品牌奖励后又获得更高级别品牌称号的企业, 除表彰外, 按最高奖励标准补足差额。

## 三、表彰奖励报审程序

(一) 每年 1 月底前, 自治区质量技术监督局、自治区工商行政管理局向自治区经济委员会提供上年度获得中国世界名牌产品、中国名牌产品、驰名商标(中国驰名商标)、国家免检产品

和广西名牌产品、广西著名商标称号的企业名单。经人民法院认定的驰名商标，由驰名商标使用企业直接向自治区经济委员会申报，并提供人民法院认定驰名商标的生效依据。

(二) 自治区经济委员会汇总审查，报自治区人民政府审定后予以表彰奖励。所需奖励经费由自治区财政厅负责安排。

#### 四、表彰奖励监督管理

(一) 企业在获得中国世界名牌产品、中国名牌产品、驰名商标(中国驰名商标)、国家免检产品和广西名牌产品、广西著名商标称号的有效期内，因产品质量问题或其它原因被撤销荣誉称号的不予奖励；已予奖励的，追回全部奖金，并上缴财政。

(二) 企业获得表彰奖励的奖金用于技术开发和品牌宣传。

本实施办法自印发之日起施行，同时适用于2004年7月起获得上述称号并在有效期内的、尚未给予同类奖励的企业。

本实施办法由自治区经济委员会负责解释。

主题词：经济管理 品牌△ 奖励 通知

抄送：自治区党委各部门，广西军区，驻桂部队，武警广西总队，各人民团体。

自治区人大常委会办公厅，自治区政协办公厅，自治区高级人民法院，自治区检察院。

各民主党派广西区委会，自治区工商联。

广西壮族自治区人民政府办公厅

2007年4月10日印发

(共印285份)



**Notice of the Office of People's Government of Huzhou on Accreditation Standard Regarding Star Enterprise, High-quality Enterprise and Major Backbone Enterprise of Huzhou City in 2008**

Huzhengbanfa [2008] No.18

People's Governments of all counties and districts, all departments of the People's Government of Huzhou, all units directly under the People's Government of Huzhou:

Accreditation Standard Regarding Star Enterprise, High-quality Enterprise and Major Backbone Enterprise of Huzhou City in 2008 is hereby issued as follows:

**I. The accreditation standard regarding Star Enterprise**

**1. The output scale of enterprises should meet one of the following conditions:**

- (1) The revenue exceeding 3.5 billion RMB and the sales turnover of manufacturing enterprises within Huzhou City exceeding 2 billion RMB;
- (2) The sales turnover of manufacturing enterprise within Huzhou City exceeding 2.5 billion RMB;
- (3) The sales turnover of manufacturing enterprise within Huzhou City should exceed 1.5 billion RMB, and the increase of sales turnovers of 2007 and 2008 remain above 30%, the newly increased taxes of 2007 and 2008 should be more than 10 million RMB.
- (4) The export revenue should be more than 150 million US dollars.

**2. The accumulative industrial investment from 2006 to 2008 should be more than 150 million RMB.**

3. The enterprise should make profit, the total amount of actually paid value-added taxes, consumption taxes, income taxes, sales taxes, city construction taxes, extra charges of education funds should be more than 30 million RMB;

4. There is no environmental and safety accidents (caused the death of one person or seriously injured three persons) or other illegal affairs ever happened, the energy saving and consumption reduction meet relevant standard.

5. The party organizations of non-public owned enterprises shall pass the appraisal of "Five-good Party Organization of Enterprise" conducted by each county or district.

**6. Explanations:**

- (1). The abovementioned income refers to taxable income.
- (2). If there are mutual investments between Star Enterprises, only the controlling shareholder will be subject to the accreditation.

**II. The accreditation standard regarding High-quality Enterprise**

**1. Basic conditions**

(1) Industrial enterprise that is registered within the administrative region of our city, pay taxes and has the independent legal person status, meet the accreditation standard of Major Backbone Enterprise.

(2) The enterprise should make profit, the total amount of actually paid taxes should be more than 3 million RMB;

(3). There is no environmental and safety accidents (causing the death of one person or seriously injuring three persons) or other illegal affairs ever happened, the energy saving and consumption reduction meet relevant standard.

(4). The party organizations of non-public owned enterprises shall pass the appraisal of "Five-good Party Organization of Enterprise" conducted by each county or district.

## 2. Accreditation indexes

There are 10 accreditation indexes, which are determined according to science development and social harmony. The total score is 100 points.

### (1) Science development (55 points)

#### a. Industrial-added value per mu (15 points)

Calculation formula: Industrial-added value per mu (10,000 RMB/mu)= industrial added value (10,000 RMB) / occupied area (mu).

The highest industrial-added value per mu among all enterprises that are under the accreditation will be regarded as the benchmark (15 points), the scores of other enterprises = Industrial-added value per mu of certain enterprise / benchmark  $\times 15$ ;

The source of data: the Statistic Bureau and the Bureau of Land and Resources

#### b. The average increase of tax paid of two years (10 points)

Calculation formula: The average increase of tax paid of two years (%)= (the increase of tax paid of the year when the accreditation is conducted + the increase of tax paid of previous year) / 2.

The highest average increase among all enterprises that are under the accreditation will be regarded as the benchmark (10 points), the scores of other enterprises = average increase of tax paid of two years / benchmark  $\times 10$ ;

The source of data: the Statistic Bureau

#### c. Profit rate of sales (10 points)

Calculation formula: Profit rate of sales (%) = Total profit of sales (10,000 RMB) / Sales turnover (10,000 RMB).

The highest profit rate of sales among all enterprises that are under the accreditation will be regarded as the benchmark (10 points), the scores of other enterprises = profit rate of sales of certain enterprise / benchmark  $\times 10$ .

The source of data: the Statistic Bureau.

d. Innovation capability (15 points)

The enterprise with specialized research and development institute (including the research and development institute, technical center or research center above-municipal level jointly-established with universities and science and research institutes) at the provincial level will get 5 points. The enterprise with specialized research and development institute at the municipal level will get 3 points.

The proportion of technology expense in the sales turnover: The highest proportion among all the enterprises that are under the accreditation will be regarded as the benchmark (2 points), the points of other enterprises = the proportion of certain enterprise / benchmark  $\times 2$ .

The patents applied and the patent right received: The full score is 5 points. Each invention patent application will get 1 point, each received invention patent right will get 2 points. Other patent application will get 0.5 point, and the received patent right will get 1 point.

As for the new product developed, each new product with the provincial accreditation will get 1 point. The full score is 3 points.

The source of data: the Economic Committee, the Science Bureau and the Statistic Bureau.

e. The brand construction (5 points)

The China Famous Brand Product or the China Well-known Trademark will get 5 points. The State Inspection Exemption Product will get 2 points. The Provincial Famous Brand Product or the Provincial Outstanding Trademark will get 2 points. The full score is 5 points.

The source of data: the Economic Committee.

(2) Social harmony (45 points)

a. Actually tax-paid (20 points)

Calculation formula = Actually tax-paid per mu (10,000 RMB / mu) = Actually paid tax (10,000 RMB0 / Occupied area (mu)).

The highest tax-paid per mu will be regarded as the benchmark (20 points), the score of other enterprises = the tax-paid of certain enterprise / benchmark  $\times 20$ .

The source of data: the State Administration of Taxation, the Finance Bureau, the Bureau of Land and Resources.

b. The reduction rate of the comprehensive energy consumption per 10,000 RMB industrial added value (12 points)

Calculation formula:

The reduction rate of the comprehensive energy consumption per 10,000 RMB industrial added value (%) =  $(1 - \text{comprehensive energy consumption per 10,000 RMB industrial added value of current year} / \text{comprehensive energy consumption per 10,000 RMB industrial added value of previous year}) \times 100\%$ .

comprehensive energy consumption per 10,000 RMB industrial added value (tone standard coal / 10,000 RMB) = comprehensive energy consumption (tone standard coal) / industrial added value (10,000 RMB).

The highest rate will be regarded as the benchmark (12 points), the score of other enterprises = the rate of certain enterprise / benchmark  $\times 12$ .

If the comprehensive energy consumption of certain enterprise is zero or does not exist, 3 points of that enterprise will be deducted.

The source of data: the Statistic Bureau.

c. Major pollutant discharge intensity per 10,000 RMB industrial added value (8 points)

Calculation formula:

COD discharge amount per 10,000 RMB industrial added value = chemical oxygen demand discharge amount (kg) / industrial added value (10,000 RMB). The full score is 4 points.

SO<sub>2</sub> discharge amount per industrial added value (10,000 RMB) = SO<sub>2</sub> discharge amount (kg) / industrial added value (10,000 RMB). The full score is 4 points.

The average amount of all the enterprises under the accreditation will be regarded as the benchmark. The score of certain enterprise =  $(2 - \text{the amount of certain enterprise} / \text{benchmark}) \times 2$ . If the amount of certain enterprise  $\geq 2 \times$  benchmark, the score of that enterprise should be 0.

If the reported amount of COD and SO<sub>2</sub> is 0 or less than the actual discharging amount, the discharging enterprise will be deducted 3 points.

The source of data: the Bureau of Environmental Protection.

d. The average salary increase of employees (5 points)

If the employee's salary increase is above the average salary increase of the manufacturing industry, the enterprise will get 5 points. Otherwise, the score of certain enterprise will be deducted according to different proportion.

The source of data: the Statistic Bureau.

### 3. Explanations

(1) As for the enterprises that are already accredited as Star Enterprises and its subordinate enterprise, they should not be accredited as High-quality Enterprises.

(2) The group enterprises should include its affiliated industrial enterprises, do not include the affiliated enterprises related with the first industry or the third industry. The name, institutional code and tax number should be reported.

(3) All the data should be reported based on industrial data, which should not include the data related with the first industry or the third industry.

(4) The occupied area of enterprise refers to the area of the land as for which certain enterprise has received the land use right, includes the area of land on which production and non-production facilities have been constructed, on construction or on continuing construction, except the lands that are approved by corresponding department for the construction of factory buildings for the purpose of rent.

(5) The science and technology expenses refer to the internal expenses of science and technology, basic construction of science and technology, external expenses, the expenses for purchasing domestic technology, importing patent, technical drawings and composition etc.

(6) The actually paid taxes refer to 6 kinds of taxes, they are value added tax, consumption tax, income taxes, sales taxes, city construction taxes, extra charges of education funds.

(7) Comprehensive energy consumption includes the consumption of primary energy, such as coal, petroleum and natural gas etc., and the secondary energy, such as petroleum product, steam, electricity, coke, coal gas, calcium carbide, hydrogen, as well as water, oxygen and compressed air, etc., When calculating the comprehensive energy consumption, all kinds of energies should be converted to the universal unit (ton standard coal) applied to the primary energy.

**潮州市人民政府办公室关于公布 2008 年度市明星企业、市优质企业和市重点骨干企业认定标准的通知**  
**(潮政办发〔2008〕18 号)**

各县区人民政府，市府各部门，市直各单位：

现将 2008 年度市明星企业、市优质企业和市重点骨干企业认定标准公布如下：

**一、市明星企业认定标准**

(一) 产出规模符合以下条件之一的工业企业：

1. 当年营业收入 35 亿元并且市内制造业销售收入 20 亿元以上；
2. 当年市内制造业销售收入 25 亿元以上；
3. 当年市内制造业销售收入 15 亿元以上，且 2007、2008 年销售收入连续保持 30% 以上的增幅，2007、2008 年每年实缴税金新增 1000 万元以上；
4. 当年产品自营出口创汇 1.5 亿美元以上。

(二) 企业 2006-2008 年三年累计工业性投入 1.5 亿元以上。

(三) 企业当年盈利，当年实缴增值税、消费税、所得税、营业税、城建税、教育费附加等六税（收付实现制）3000 万元以上。

(四) 企业当年未发生环保、生产安全事故（造成一人死亡或三人以上重伤的事故）或其他违法事件，节能降耗减排达标。

(五) 非公有制企业党组织通过县区“五好企业党组织”评估。

(六) 相关说明：

1. 上述收入均指纳税收入；

2. 明星企业之间互相投资参股的，考核指标只计算属地控股一方。

## 二、市优质企业认定标准

(一) 基本条件

1. 在我市行政区域内注册登记、依法纳税具有独立法人资格，且达到市重点骨干企业认定标准的工业企业；

2.企业当年盈利,当年实缴税金 300 万元以上;

3.企业当年未发生环保、生产安全事故(造成一人死亡或三人以上重伤的事故)或其他违法事件,节能降耗减排达标;

4.非公有制企业党组织通过县区“五星级企业党组织”评估。

## (二) 认定指标

认定指标按科学发展和社会和谐两大范畴设定,共 10 项指标,合计 100 分。

### 1.科学发展(55 分)

#### (1) 亩均工业增加值(15 分)

计算公式:亩均工业增加值(万元/亩) = 企业工业增加值(万元)/企业占地面积(亩)。

以参评企业中的最高数为基准值(得满分),其他参评企业得分 = 企业指标值/基准值×15;

数据来源:市统计局、市国土资源局。



(2) 两年利税平均增幅 (10分)

计算公式：两年利税平均增幅 (%) = (企业评价年度利税增幅 + 企业上年利税增幅) / 2。

以参评企业中的最高数为基准值 (得满分)，其他参评企业得分 = 企业指标值 / 基准值 × 10。

数据来源：市统计局。

(3) 销售利润率 (10分)

计算公式：销售利润率 (%) = 销售利润总额 (万元) / 销售收入 (万元)。

以参评企业中的最高数为基准值 (得满分)，其他参评企业得分 = 企业指标值 / 基准值 × 10。

数据来源：市统计局。

(4) 创新能力 (15分)

有专门的研究开发机构 (包括与高校、科研机构共建的研究开发机构、市级

以上技术中心或研发中心等), 省级以上得 5 分, 市级得 3 分。

科技经费投入占企业销售收入比重, 以参评企业中的最高数为基准值( 得满分), 其他参评企业得分 = 企业指标值/基准值 $\times$ 2, 最高分为 2 分。

专利申请及授权数, 本年度发明专利每申报受理 1 项得 1 分, 每授权 1 项得 2 分, 其余每申请受理 1 项 0.5 分, 每授权 1 项得 1 分, 满分 5 分, 加满为止。

新产品开发数, 本年度获省级以上新产品认定的每 1 项得 1 分, 满分 3 分, 加满为止。

数据来源: 市经委、市科技局、市统计局。

#### ( 5 ) 品牌建设 ( 5 分 )

获中国名牌产品或中国驰名商标的 ( 司法认定除外 ), 得 5 分; 获国家免检产品的, 得 2 分; 获省名牌产品或省著名商标的, 得 2 分。满分 5 分。

数据来源: 市经委。

#### 2. 社会和谐 ( 45 分 )

(1) 亩均实缴税金 (20 分)

计算公式：亩均实缴税金 (万元/亩) = 企业实缴税金 (万元) / 企业占地面积 (亩)。

以参评企业中的最高数为基准值 (得满分)，其他参评企业得分 = 企业指标值 / 基准值 × 20。

数据来源：市国税局、市财政 (地税) 局、市国土资源局。

(2) 万元工业增加值综合能耗下降率 (12 分)

计算公式：

万元工业增加值综合能耗下降率 (%) = (1 - 本年度万元工业增加值综合能耗 / 上年度万元工业增加值综合能耗) × 100%；

万元工业增加值综合能耗 (吨标煤/万元) = 企业综合能耗 (吨标煤) / 企业工业增加值 (万元)。

以参评企业中的最高数为基准值 (得满分)，其他参评企业得分 = 企业指标值 / 基准值 × 12。

若企业申报的综合能耗数据为零或没有数据的，得分倒扣 3 分。

数据来源：市统计局。

(3) 万元工业增加值主要污染物排放强度 (8 分)

计算公式：

万元工业增加值 COD 排放量 = 企业化学需氧量 COD 排放量 (kg) / 企业工业增加值 (万元)，满分为 4 分。

万元工业增加值 SO<sub>2</sub> 排放量 = 企业 SO<sub>2</sub> 排放量 (kg) / 企业工业增加值 (万元)，满分为 4 分。

以参评企业平均值为基准值，参评企业得分 = (2 - 企业指标值/基准值) × 2。

若参评企业指标值 ≥ 2 × 基准值，则为零分。

有排放的企业，若申报的 COD、SO<sub>2</sub> 两项数据为零的或少报的，经查实，得分倒扣 3 分。

数据来源：市环保局。

( 4 ) 职工平均工资增长 ( 5 分 )

高于全市城镇以上制造业单位职工平均工资增幅的得满分 5 分 ; 低于全市城镇以上制造业单位职工平均工资增幅的按比例减分。

数据来源 : 市统计局。

( 三 ) 相关说明

1. 已被认定为明星企业及其下属企业 , 不再列入优质企业认定范围。

2. 集团企业申报的包括下属工业企业 , 不包括一产、三产企业 , 申报时需注明下属企业名称、企业组织机构代码和税号。

3. 企业所申报的所有数据以工业数据申报 , 不包括企业经营的一产、三产数据。

4. 工业企业用地面积 : 是指企业已获得土地使用权证的土地面积 , 包括已建成、在建和续建的生产性和非生产性配套设施的占地面积 , 但不包括经有关部门批准的企业专门用于厂房建设并出租的占地面积。

5.科技经费投入指科技内部支出、科技基建、外部支出、购买国内技术、引进专利、图纸、配方等经费支出。

6.实缴税金(收付实现制)指六个税种:增值税、消费税、营业税、所得税、城建税、教育费附加。

7.综合能耗:包括一次能源(如煤炭、石油、天然气等)和二次能源(如石油制品、蒸汽、电力、焦炭、煤气、电石、氢气等),以及耗能工质(如水、氧气、压缩空气等)所消耗的能源。计算综合能耗时,各种能源应折算为一次能源规定的统一单位(吨标准煤)。

Assessing and Rewarding Measures of Star Enterprise and High-Quality  
Enterprise

In accordance with *Several Opinions of Office of CPC Committee of Huzhou City and Office of Government of Huzhou City Concerning Accelerating Industrial Economy Development (Huweiban[2008] No 3)* and in order to steadily propel industry expansion project, namely to guide enterprises to develop in a new industrialization road, to encourage enterprises to expand and upgrade, to quicken industrial innovation and to build an innovative manufacturing base, this measures is formulated.

1. Objectives

By year 2011, it is strived to have a batch of Star Enterprises with annual revenue more than 10 billion or 5 billion Yuan. And also, it is strived to have a batch of High-quality Enterprises which are highly-profitable, innovative, competitive, cost-efficient and energy-saving.

2. Principles  
Dynamic management with selection and competitiveness.

3. Criterion

The criterion of Star Enterprises and High-quality Enterprises shall be updated every year and announced at the beginning of each year.

4. Assessing measures

(1) Municipal Star Enterprises: after application of certain enterprises which meet the criterion, assessment of municipal assessment committee and approval of assessment leader group, the final list shall be announced by the municipal government.

(2) Municipal High-quality Enterprises: after application of certain enterprises which meet the criterion, the competent authority in charge of industrial economy of each district or county shall carry out pre-assessment and report the first 10 enterprises to the Economic and Trade Commission. In June every year, a assessment group composed of Economic and Trade

Commission, Statistic Bureau, Environmental Protection Bureau, Taxation Bureau, Finance Bureau(Local Tax Bureau), Bureau Of Land And Resources, Technology Bureau, Work Safety Supervision Bureau and other relevant departments shall assess and provide score accordingly. About 30 enterprises shall be shortlisted according to the score and reported to the municipal government.

The assessing and approval of Municipal High-quality Enterprises shall be conducted in a shift of every three years; in very year, there are about 30 enterprises to be selected. Meanwhile, if there is any environmental or safety accident (one death or three seriously injured) happened during the three-year valid term of the title or other illegal conduct like not meet the requirement of energy-efficiency and pollution-reducing, the title of Municipal High-quality Enterprises shall be cancelled.

#### 4. Awarding measures

##### (1) Municipal Star Enterprises

1) Awards to enterprise management: the major management shall be granted the title of Municipal Star Entrepreneur; meanwhile, the major management who received the title for the first time shall be awarded for 300,000 Yuan.

2) Award for sales revenue: the sales revenue shall be referred to sales revenue within the city after assessment by municipal assessment team. If the sales revenue amounts to 3 billion, the award is 500,000 Yuan; another 500,000 Yuan shall be awarded for each 500,000,000 Yuan "step"; cumulative award shall be granted if the sales revenue exceeds more than two "steps"; if the sales revenue reached 5 billion, an extra award of 1 million shall be granted.

3) Awards on contribution of VAT and income tax of manufacturing industry to the fiscal revenue. Award amount of the Star Enterprise on contribution to the fiscal revenue = VAT & income tax of the Star Enterprise of the year / VAT & income tax of all the Star Enterprise of the year X awarded



amount ( Unit: 10,000 Yuan).

(2) Municipal High-quality enterprises: the major management of the enterprises shall be granted with the title of Excellent Entrepreneur; meanwhile, the major management who received the title for the first time shall be awarded for 100,000 Yuan

(3) the award expenses to enterprises within the city shall be covered by the municipal fiscal budget; the award expenses to enterprises within the county level shall be covered by the county fiscal budget.

#### 5. Miscellaneous

(1) During the assessment process of Municipal Star Enterprise and High-quality Enterprise, the enterprises shall provide relevant materials based on facts. In case of any fraud, the qualification of the enterprises shall be cancelled.

(2) The statistics and relevant analysis of municipal Star Enterprises and High-quality Enterprises shall be preserved and reported timely and accurately.

This assessing and rewarding measures shall be explained by economic commission of Huzhou city.

## 湖州市明星企业和优质企业考核奖励办法

根据《中共湖州市委办公室、湖州市人民政府办公室关于加快工业经济发展的若干意见》(湖委办〔2008〕3号),为进一步扎实推进工业培大育强工程,引导企业走新型工业化道路,鼓励企业做大做强做优,加快工业创新创业步伐,着力打造先进制造业基地,特制定本考核奖励办法。

### 一、培育目标

到2011年,力争培育一批年营业收入超100亿元和年营业收入超50亿元的明星企业;着力培育一批效益好、创新能力强、市场竞争力强、资源占用少、节能降耗减排显著、社会贡献度高的优质企业。

### 二、培育原则

有进有出、动态管理、择优培育、促进竞争。

### 三、认定标准

每年对市明星企业和优质企业认定标准作修订完善,并在年初公布。

### 四、考核办法

(一)市明星企业:由符合认定标准的企业申报,经市明星企业考核组考核评定,市明星企业评定确认领导小组通过,报经市政府公布。

(二)市优质企业:由符合认定标准的企业申报,经各县区工业经济主管部门初审后,将各县区前十名企业报市经

委；每年6月，由市经委会同市统计局、环保局、国税局、财政（地税）局、国土资源局、科技局、安监局等有关部门组成考核组进行审核评分，并按得分多少为序认定30家左右企业，报经市政府公布。

市优质企业考核确认以三年为一个周期，每年认定30家左右，三年共计90家左右。同时，经认定的优质企业在三年有效期内若发生环保、生产安全事故（造成一人死亡或三人以上重伤的事故）或其他违法事件，以及节能减排未达标的，取消其市优质企业称号。

#### 四、奖励措施

##### （一）市明星企业：

1、企业主要经营者奖励：授予市明星企业家称号，对首次获得市明星企业家称号的企业主要经营者奖励30万元。

2、销售收入规模奖励：销售收入规模指经市考核组考核认定的市内营业收入，当年达到30亿元的奖励50万元；每上一个逢5亿元台阶的再奖励50万元，超过两个及以上台阶可累计奖励；达到50亿元的再加奖100万元。

3、制造业增值税、所得税对当年财政新增贡献的奖励：  
某明星企业财政贡献增长奖励额=该明星企业当年制造业新增上缴的增值税和所得税÷市本级明星企业当年新增上缴的增值税和所得税之和×可奖励总额（单位：万元）。

（二）市优质企业：授予市优质企业主要经营者市优秀企业家称号，对首次获得市优秀企业家称号的企业主要经营者

奖励 10 万元。

(三)市区企业的奖励经费，由市财政列支；各县企业的奖励经费，由县财政列支。

#### 五、其他事项

(一)企业在参与市明星企业和优质企业考核中，应实事求是、如实申报并提供相关资料，如弄虚作假、虚报数据，一经查实，则取消其资格。

(二)市明星企业和优质企业必须认真做好统计工作，及时、准确地上报统计数据和分析。

本考核奖励办法由湖州市经济委员会负责解释。

ATTACHMENT 122

934

Circular of Chongqing People's Government Office on Temporary Administration  
Measures on Venture Investment Fund of Hi-tech Industry in Chongqing

08-26-2005

Related departments and units of municipal government:

"The temporary administration measures on venture investment fund of hi-tech industry in Chongqing" has been approved by municipal government. Now print and distribute it to you, please implement according to it.

March 31st, 2005

The temporary administration measures on venture investment fund of hi-tech industry in Chongqing

Chapter One General Provisions

Article One With the purpose of standardizing the management of venture investment fund of important high-tech industry (hereinafter referred as venture investment fund), promote the fund utilization rate and accelerate the development of high and new technology industry, this measure is made under such condition.

Article two The venture investment fund referred here is the investment fund that are used to pilot, support and develop high and new tech industry, determined by city government and raised by city development and reform committee, hi-tech zone administrative committee and city development investment Co. Ltd.

Article Three Initial capital resources: From 2005 to 2007, the high-tech zone committee invests 60 million RMB annually, city development investment Co., Ltd 50 million RMB annually and city development and reform committee 10 million RMB annually. That sums to 0.36 billion RMB during the 3 years.

Article Four The management condition of venture investment fund invested by city development investment Co., Ltd will not be taken into account for the assessment of annual business result by municipal administrative committee of state property.

Article Five Establish scientific management system of venture investment fund and democratic decision-making mechanism, standardize the utilization of venture investment fund, lower down investment risk and promote investment efficiency.

#### Chapter Two Utilizing Scope of Venture Investment Fund

Article Six Establish individual management of account for venture investment fund, embark this fund for its specified purpose only and make individual business accounting.

Article Seven The investment orientation of venture investment fund should conform to the principle of leading by government, stressing the key program and developing collectively.

Article Eight In principle, the important high-tech program of venture investment fund should locate in high-tech zone or the high-tech park of northern new district. Meanwhile, the program should be in accordance with the following terms:

1. This program should have leading technology position in the trade and field, which is also mature enough to enter into the phase of industrialization development. Give prior support to the industrialization program with proprietary intellectual property rights.
2. The product has broad market outlook, with evident fast growth quality and good economic benefit. The program should have leading function in the collective development of Chongqing high-tech industry zone.
3. The unit-sponsoring program should have good credit and faith, dynamic operation mechanism, strong innovation ability. The corporate person of this unit should have good morality.

4. The actual total investment should be in principle around 0.1 billion RMB.

Article Nine The venture investment fund can be used in the national high-tech industry development program's local government counterpart fund.

Article Ten The proportion of venture investment fund to the investment amount of each program should not exceed 30% in principle, and not exceed 50% of the project capital in principle.

Article Eleven For the important introduced project of venture investment fund, the project sponsoring unit should have proprietary capital or tangible assets investment matching actual total investment of the project besides the intangible assets such as technology. In principle, there should have one local enterprise participate in the investment.

#### Chapter Three Operation and Management Mode of Venture Investment Fund

Article Twelve Establishing joint meeting system on the management of Chongqing venture investment fund. The joint meeting is convoked by city government office, participated by municipal development and reform committee, municipal science and technology committee, municipal economic committee, municipal financial bureau, municipal information industry bureau, municipal state asset committee, management committee of northern new district, management committee of high-tech zone and city development investment Co. Ltd. The joint meeting can temporarily inform related unit to participate the meeting according the necessity of negotiating item.

Article Thirteen The main negotiating items of joint meeting:

1. to decide the macro investment orientation of venture investment fund;
2. to examine and approve important venture investment project and investment amount;
3. to decide the capital exit mechanism of venture investment fund;
4. to supervise and inspect the utilization of venture investment fund;

5. to coordinate and solve related important problems;

6. to negotiate items of other joint meetings.

Article Fourteen The joint meeting should be leaded by vice secretary-general of city government who is responsible for the development and reform of science and technology. The items negotiated on the meeting should be confirmed by meeting minutes before implementation. The important items haven't decided by the joint meeting should be reported to city official who is responsible for the development and reform of science and technology. Implement it after approved. The items with particular importance should be approved by mayor's working meeting.

Article Fifteen Found Chongqing hi-tech industry venture investment Co., Ltd (hereinafter referred as venture investment Co., Ltd). The register capital of venture investment Co., Ltd is 0.36 billion RMB, which will be fully funded in three years.

The investment capital of municipal development and reform committee entrusts city development investment Co., Ltd as financial contributor representative. The investment capital of hi-tech zone entrusts innovation service center of hi-tech zone as financial contributor representative.

Article Sixteen Venture investment Co., Ltd. works together with innovation service center of hi-tech zone, and city development investment Co., Ltd. sends personnel to participate in the management of company. Venture investment capital is separately calculated within individual account of venture investment fund. The venture investment Co., Ltd is responsible for the joint meeting and each financial contributor.

#### Chapter Four Investment instruction of venture investment fund

Article Fourteen The application of venture investment fund project should be completed after putting on record or being approved at entitled department. Then, the project-undertaking unit can submit fund application to venture investment Co., Ltd., or be recommended to venture investment Co., Ltd by project superintending



department.

Article Eighteen Venture investment Co., Ltd firstly examines the submitted project, and entrusts the selected projects to experts for consultation and evaluation on investment feasibility.

Article Nineteen For the projects pass the experts' evaluation, venture investment Co., Ltd makes investment proposal , and submit it to joint meeting for approval.

Article Twenty For the investment project confirmed by joint meeting, venture investment Co., Ltd should timely pay capital according to the project construction schedule, and supervise and urge project owner make the matching capital forthcoming.

Article Twenty-one Venture investment Co., Ltd should summarize and analyze the operation condition of investment project regularly, evaluate metaphase and anaphase of project and report to joint meeting.

Article Twenty-two After the investment project completes and starts operation, venture investment fund can exit in the way laws and regulations are allowed such as corporate purchasing, transference or counter-purchase of stock right, listing etc. The exit mode is presented by venture investment Co., Ltd, and submitted to joint meeting for decision and execution.

Article Twenty-three The calling-back and added value of venture investment and the retention of added value of taxability are accumulated into separate fund account of venture investment Co., Ltd. The actual paid local tax of investment project in hi-tech zone and northern new district should be invested into venture investment Co., Ltd. as public accumulation fund in principle.

Article Twenty-four The losses occurs in the investment project should be handled after venture investment Co., Ltd. submits treatment deliverance to joint meeting for approval.

Chapter Five Obligation and Responsibility of Project Undertaking Units

Article Twenty-five To strictly perform project contract, strengthen project management, enable the project proceed according to schedule.

Article Twenty-six Establish separate financial account, ensure special fund for its exclusive use. Embezzlement at any excuse is not allowed.

Article Twenty-seven Send financial statements and related financial materials to venture investment Co., Ltd each month, accept the supervision and inspection of venture investment Co., Ltd. or other entrusted agency on the financial condition of project, accounting credence, the utilization condition of venture investment fund etc. report important status to venture investment in time.

Article Twenty-eight Other obligations and responsibilities stipulated in national law and code.

Chapter Six Management Activation Mechanism

Article Twenty-nine The operation cost of venture investment Co., Ltd. is supported by the financial budget of hi-tech zone. Venture investment Co., Ltd. is not allowed to receive any cost from the owner of investment project.

Article Thirty For those managerial personnel have made great contribution; a proper proportion of money can be taken out to from the added value of investment fund to reward them.

Article Thirty-one If the managerial personnel of venture investment Co., Ltd break any law, code or other related requirements, shall be ascertained where the responsibility lies.

Chapter Seven Supplementary Articles

Article Thirty-two The municipal science and technology venture investment fund, municipal new-type industrialization special fund and municipal information industry development special fund work together to support the important projects of venture

investment fund. Municipal science and technology venture investment fund should allocate at least 10 million RMB. Municipal new-type industrialization special fund should dispend some capital on the loan discount interest for important projects.

Article Thirty-three Venture investment Co., Ltd formulates its administration rules according to this temporary implementing measures. Implement after being examined by joint meeting.

Article Thirty-four This temporary measures shall be executed from the date of print and distribution.

## 重庆市人民政府办公厅关于印发重庆市重大高新技术产业创业 投资资金管理暂行办法的通知

—重庆市人民政府办公厅关于印发重庆市重大高新技术产业创业投资资金管理暂行办法的通知

2007-10-21 08:00:00 来源: cys360 作者: 阅读: 4

市政府有关部门，有关单位：

《重庆市重大高新技术产业创业投资资金管理暂行办法》已经市政府同意，  
现印发给你们，请遵照执行。

二〇〇七年三月三十一日

### 重庆市重大高新技术产业创业投资资金管理暂行办法

#### 第一章 总 则

第一条 为规范重庆市重大高新技术产业创业投资资金（以下简称创业投资资金）管理，提高资金使用效率，促进我市高新技术产业发展，特制定本暂行办法。

第二条 本办法所称创业投资资金，指按市政府决定，由市发展改革委、高新区管委会、市开发投资有限公司共同筹资设立的引导、扶持高新技术产业创业和发展的投资资金。

**第三条** 首期资金来源：从 2005 年到 2007 年，高新区管委会每年安排 0.6 亿元，市开发投资有限公司每年安排 0.5 亿元，市发展改革委每年安排 0.1 亿元。3 年合计安排 3.6 亿元。

**第四条** 市开发投资有限公司投入的创业投资资金的经营情况不纳入市国资委对市开发投资有限公司的年度经营业绩的考核范围。

**第五条** 建立创业投资资金的科学管理体系和民主决策机制，规范创业投资资金使用行为，减低投资风险，提高投资效率。

## **第二章 创业投资资金使用范围**

**第六条** 创业投资资金设立专户管理，专款专用，单独核算。

**第七条** 创业投资资金的投向应符合政府引导、突出重点、聚集发展的原则。

**第八条** 创业投资资金投资的重大高新技术产业化项目原则上应在高新区或北部新区高新园內，项目应同时符合以下条件：

（一）在同行业、同领域中技术具有领先水平、成熟且已进入产业化发展阶段。对具有自主知识产权的产业化项目给予优先支持。

（二）产品市场前景广阔，具有明显的高成长性，经济效益好，对重庆市高新技术产业区域聚集发展具有较强的带动作用。

（三）项目承担单位资信高，运作机制灵活，有较强的创新能力，法人代表品行好。

（四）项目实际总投资原则上应在 1 亿元左右。

**第九条** 创业投资资金可以用于国家高新技术产业发展项目地方配套。

**第十条** 创业投资资金对每个项目的投资额占项目总投资比例原则上不超过30%，占项目资本金比例原则上不超过50%。

**第十一条** 创业投资资金投资的重大引进项目，要求项目承担单位有除技术等无形资产外的与项目实际总投资相匹配的自有资金或有形资产投资，原则上应有一家市内企业参与投资。

### 第三章 创业投资资金运作管理模式

**第十二条** 建立重庆市创业投资资金管理联席会议制度。联席会议由市政府办公厅召集，市发展改革委、市科委、市经委、市财政局、市信息产业局、市国资委、北部新区管委会、高新区管委会、市开发投资有限公司为成员单位。联席会议按议定事项，也可临时通知有关单位参加。

**第十三条** 联席会议议定的主要事项：

- (一) 研究确定创业投资资金的宏观投向；
- (二) 审定重大创业投资项目及投资额度；
- (三) 决策创业投资资金退出方案；
- (四) 监督、检查创业投资资金的使用情况；
- (五) 协调解决有关重大问题；
- (六) 其他需联席会议议定事项。

**第十四条** 联席会议由分管科技和发展改革工作的市政府副秘书长牵头，会议议定事项，以会议纪要形式明确后执行。联席会议审议未决的重大事项，报请主管科技和发展改革工作的市领导审定后执行。特别重要的事项提请市长办公会

议审定。

**第十五条** 成立重庆市重大高新技术产业创业投资有限公司（以下简称创业投资公司）。创业投资公司以投入的 3.6 亿元创业投资资金作为注册资本金，分三年到位。

市发展改革委的投入资金委托市开发投资有限公司作为出资人代表，高新区的投入资金委托高新区创新服务中心作为出资人代表。

**第十六条** 创业投资公司与高新区创新服务中心合署办公，市开发投资有限公司派出专人参与公司管理。创业投资资金在创业投资资金专户内单独核算。创业投资公司对联席会议和各出资人负责。

#### **第四章 创业投资资金投资规程**

**第十七条** 申请创业投资资金的项目必须完成在有权部门的备案或核准后，方可由项目承担单位向创业投资公司提出资金申请，或由项目主管部门推荐给创业投资公司。

**第十八条** 创业投资公司对申报项目进行初步审查，将中选项目委托专家咨询、评估投资可行性。

**第十九条** 对于专家评估通过的项目，创业投资公司拟定投资建议方案，报联席会议审定。

**第二十条** 联席会议确定的投资项目，创业投资公司应及时根据项目建设进度拨付资金，并督促项目业主及时使匹配资金到位。

**第二十一条** 创业投资公司应定期汇总分析投资项目的运行情况，做好项目

的中期和后期评估，向联席会议报告。

第二十二条 在投资项目建成运营后，创业投资资金可通过企业并购、股权转让或回购、上市以及其他法律法规容许的方式退出。退出方式由创业投资公司提出，报联席会议决策后执行。

第二十三条 创业投资资金回收及增值部分和增值部分应纳税收本级留存应滚入创业投资公司资金专户。投资于高新区或北部新区高新园的项目实际缴纳的地方税收，原则上全部作为资本公积金投入创业投资公司。

第二十四条 投资项目出现投资损失，由创业投资公司提出处理意见报联席会议审定后执行。

## 第五章 项目承担单位的义务和责任

第二十五条 严格履行项目合同，加强项目管理，推进项目按计划建设。

第二十六条 设立专门财务科目，保证资金专款专用，不得以任何借口挪作他用。

第二十七条 按月向创业投资公司报送财务报表及有关财务资料，接受创业投资公司或其委托的中介机构对项目财务状况、会计凭证、创业投资资金使用等情况等方面的监督检查。及时向创业投资公司报告有关重大情况。

第二十八条 国家法律法规规定的其他义务和责任。

## 第六章 管理激励机制

第二十九条 创业投资公司的运行费用，由高新区财政预算安排。创业投资



公司不得向投资项目的业主单位收取任何费用。

**第三十条** 对做出突出贡献的管理人员，可从创业投资资金投资增值部分拿出适当比例资金进行奖励。

**第三十一条** 创业投资公司管理人员在执业过程中有违反法律、法规以及其它有关规定行为的，一经查实，将按有关规定追究相应责任。

## **第七章 附 则**

**第三十二条** 市科技风险投资资金、市新型工业化专项资金、市信息产业发  
展专项资金要配合支持创业投资资金投资的重大项目。市科技风险投资资金每年  
安排应不少于 1000 万元。市新型工业化专项资金应安排部分资金用于重大项目  
贷款贴息。

**第三十三条** 创业投资公司根据本暂行办法制定管理细则，报联席会议审查  
批准后执行。

**第三十四条** 本暂行办法自印发之日起施行。

### **Work Implementation Scheme of Zhejiang Province on Setting up Innovative Enterprises**

In order to earnestly and consistently fulfill the spirit of comprehensively reinforcing independent innovation proposed by the 12<sup>th</sup> provincial congress of party representatives, and accelerate to build innovative enterprises and a robust technology province, the implementation scheme is hereby worked out in accordance with the requirements in "Implementation Scheme for Innovative Enterprise Pilot Work" worked out by the Ministry of Science and Technology, State Property Management Commission, and All-China Federation of Labor and with regard to the actual status of enterprises' independent innovation in our province.

#### **I. Work Objectives**

By setting up innovative enterprises, foster and build some enterprises with independent intellectual property rights, constant innovation competence and international competitiveness, shape pretty mature independent innovative experience with extending value, promote and drive enterprises to actively carry out independent innovation, break through some pivotal and common technology, drastically advance enterprises' independent innovation competence, institute and perfect an open regional innovation system which is dominated by enterprises, led by markets, and combined with production, study and research, and facilitate the economic development mode transformation so as to boost good and fast development of our province's economy.

#### **II. Pilot program content**

Lay special emphasis on setting up some innovation demonstration enterprises, some innovation pilot enterprise to provide impetus for more enterprises to vigorously carry out independent innovation. Innovation pilot enterprises take it as the core to improve their independent innovation competence, work out pilot program work schemes, identify objectives, directions, tasks, measures, work progress and annual plan of the independent innovation, and conduct pilot programs particularly in aspects below:

1. Explore and build the enterprise system in favor of independent innovation: build and perfect the modern company system and modern enterprise property rights system to promote innovation, and set up and consummate internal system and mechanism conducive to innovation of product, manufacture, organization and marketing.
2. Strengthen enterprise innovation competence development: set up and perfect enterprises R & D organizations, improve enterprises' R & D capabilities to pivotal and common technology, boost enterprises' abilities in understanding, absorbing and re-innovating of introduced technology, and advance enterprises' abilities in industrialization of technical achievements.
3. Reinforce enterprises' innovative talented person team development: institute and perfect enterprises' innovation incentive mechanism, take it as the core to deepen the participation of technical elements in income distribution, actively explore option incentive and other measures, perfect enterprises' incentive policies, such as personnel,

distribution and awards for enterprises' independent innovation, introduce and cultivate leading talents and R & D backbones for innovation, foster enterprisers and enterprise operation & management teams with innovation consciousness, and shape the R & D and management teams suitable for enterprises' independent innovation.

4. Enlarge enterprises' technical input: set up and perfect enterprises' financial system and statistics calculation system, make good use of policies about encouraging enterprises to increase technical input, and earnestly increase R & D expenditure input. The R & D expenditure of pilot enterprises should account for more than 5% of their sales income. Enterprises are expected to be the main subject for innovation decision making, input, execution, benefits and risks.

5. Institute and set up enterprises' intellectual property protection mechanism: implement intellectual property rights, technical standards and brand strategy, and speed up to build and perfect the enterprise technology standard system, quality assurance system and brand building system. Further raise intellectual property consciousness, reinforce enterprises' intellectual property rights management organization and management system construction, foster intellectual property rights management personnel, and strengthen intellectual property rights protection.

6. Build the enterprise culture in favor of independent innovation: further carry forward enterprisers' innovation spirit of daring to be first, taking a risk and constantly striving forward, further highlight on scientific spirit, advocate scientific approaches, popularize scientific knowledge, raise staff's scientific quality and innovation consciousness, actively create conditions to encourage and lead all staff to innovation; further advocate the down-to-earth spirit, encourage innovation and bear with failures, protect the enthusiasm for independent innovation, and build the enterprise culture propitious to independent innovation.

### III. Work approaches

Carry out the campaign to build innovative enterprises through some demonstration enterprises and some pilot enterprises to motivate some enterprises.

Highlight on some innovation demonstration enterprises: select some enterprises with remarkable performance in building innovative mechanism, exploring innovation mechanism, fostering innovative talents, creating innovative environment, carrying forward innovative culture, boosting innovative competence, etc. and sum up experience for extending and demonstration.

Particularly stress on some innovative pilot enterprises: select some enterprises with innovation foundation, fairly good economic benefits and growth to carry out innovative enterprise pilot work and foster some innovative enterprises.

Motivate lots of enterprises to implement independent innovation: publicize achievements accomplished by innovation demonstration enterprises and pilot enterprises in various forms via new media, hold various training classes, organize a wide variety of study and review activities, and especially show the experience of demonstration enterprises on independent innovation and reinforce the urgency for

independent innovation to raise enterprises' consciousness and initiative for independent innovation for the purpose of pushing enterprises' independent innovation in an all-round way.

#### IV. Work Steps

1. Identify the first group of innovation demonstration and pilot enterprises before the end of July 2007. In principal national level innovation pilot enterprises are our province's innovation demonstration enterprises, and 50 enterprises with prominent innovation achievements and quite much innovation potential in product, manufacture, marketing, organization, etc. will be selected out of provincial or above new and high-tech enterprises, small and medium technology enterprises, agriculture technology enterprises, key and backbone enterprises, patent demonstration enterprises, and research institutes transforming to enterprises to be the first group of innovation pilot enterprises. They should conform to basic conditions below:

(1) The enterprise is an independent economic entity, which has reasonable asset-liability ratio, continuous three-year earnings and quite good overall financial status, and its sales income and total profit shows a rising trend with big market share and a promising prospect.

(2) The enterprise owns quite perfect conditions for research, development and tests. The enterprise has provincial enterprise technology center or new and high-tech technology enterprise R & D center available. Among similar enterprises, the enterprise's investment accounts for as quite large proportion in annual sales income as more than 5%. The enterprise has established long and quite stable cooperation relationship with colleges and scientific research institutes at home and abroad, and its innovation capacity and level takes the leading role in the domestic industry. Its major products are in possession of independent intellectual property rights. The enterprise has technology achievements, such as being awarded the second prize of provincial or ministerial award for science and technology progress, or important invention patents.

(3) The enterprise has had quite strong consciousness for technology innovation, formulated pretty complete innovation strategies or innovation planning with fairly good mechanism to foster and introduce talented persons, and encourage innovation. The enterprise has set up quite perfect intellectual property management system, technical standard system and quality assurance system, actively carried out enterprise technical standard strategic pilots, and taken part in formulation work of international, national or industrial technology standards.

Based on that the enterprise voluntarily applies and fills in *Innovation Pilot Enterprise Scheme of Zhejiang Province* (See annex 1), after preliminary review conducted by the municipal Science and Technology Bureau, Economic and Trade Commissions, Finance Bureau, State Property Management Commission, Financial Affairs Office, Quality and Technology Supervision Bureau, and General Trade Union, the *Innovation Pilot Enterprise Scheme of Zhejiang Province* will be submitted to provincial Science and Technology Department, which will carry out review on pilot enterprises jointly with departments above and related experts, screen and select pilot enterprises and jointly release documents for announcement.

2. Determine and announce the second group of innovation pilot enterprises (100 enterprises) in 2008.
3. Conduct assessment & evaluation (See annex 2 for assessment & evaluation content) to the first group of innovation pilot enterprises in terms of capability, input, performance, potential, etc. of innovation in 2009, determine the first group of innovation enterprises of our province according to the assessment & evaluation results, award the title of "Zhejiang Province Innovative Enterprise", then implement assessment & evaluation annually and certify new innovative enterprises. Award "Provincial May 1<sup>st</sup> Labor Certificate of Merits" to pilot enterprises with outstanding achievements and in compliance with conditions.

Conduct assessment & evaluation about enterprises awarded with the title of "Zhejiang Province Innovative Enterprise". Yellow card warning will be imposed to enterprises with one unqualified assessment & evaluation and the provincial innovation enterprise title will be canceled in case of unqualified assessment & evaluation for successively two times.

4. Conclude, publicize, exchange, and extend innovation experience on time during the pilot program process.

#### V. Work Measures

1. Further guide and encourage enterprises to increase technology development investment: further fulfill related preferential policies for technology development expenditure. Enterprises may set up a financial department for technology development expenditure, or establish the account system for enterprise technology development, sum up technology development expense correctly and on time, and enjoy the policy of 150% technology development expense reducing enterprise income tax payable. If the staff education expenditure withdrawn by the enterprise is within 2.5% of the plan duty salary, it can be deducted before enterprises pay their income tax, and more than 70% expenditure should be used for education of staff on their posts. Provided that the unit value of instruments and equipment of the enterprise for R & D is less than RMB 300 thousand, the expenditure of instruments and equipment may be amortized into management fee in one time or several times; in case of unit value more than RMB 300 thousand, after taxation authority puts it on file, the depreciation year of fixed assets may be approximately shortened or depreciation may be accelerated. The directory of independent innovation products for the acquisition of our provincial government will be worked out according to the independent innovation product scope assessed by the country, and independent innovation products will be put in top priority for the acquisition of national authorities, public institutions, and organizations at all levels with financial fund. In the major projects with governmental investment, the acquisition proportions of home manufactured equipment and core parts should not be lower than 60% and 50% respectively. After the first set of major technology equipment with independent property rights, which is produced by the enterprise in our province, is certified and reviewed according to related methods, rewards will be provided in line with related

provisions of the provincial government.

Give preference support to demonstration and pilot enterprises' technology programs, and preferentially approve their program initializing for technology programs applied by these enterprises, such as tackling hard-nut problems in science and technology, industrialization, introduction, and absorbing of technology achievements, under the same conditions. Enterprises should rigorously implement the policy provisions about technology investment, and the R & D expenditure of new and high-tech enterprises, technology enterprises higher than provincial level should not be lower than 5% of their sales income.

2. Further reinforce enterprises' independent innovation capacity development: organize some public technology basic condition platforms, some industrial professional innovation platforms, some regional innovation platforms, and some inspection & testing public service platforms, all of which center on enterprises' R & D centers, technology centers, engineering centers, rely on key labs and laboratory bases of colleges and scientific institutes, and are supported by technology enterprise incubators, regional innovation service centers, inspection & testing organizations and technology agents in the forms of councils, stockholding system, membership system, etc., to promote the forming of production, study and research alliance, and improve enterprises' independent innovation capabilities. In principle the industry innovation platform will be built mainly by demonstration and pilot enterprises.

Demonstration and pilot enterprises will enjoy priority to build new and high-tech enterprises' R & D centers and more support will be given for their R & D organization construction and development. Demonstration and pilot enterprises with favorable conditions will enjoy principal support to build provincial key labs and testing bases. Key labs and testing bases located in colleges and scientific institutes are supposed to attract demonstration and pilot enterprises with conformity conditions. These enterprises will enjoy top priority in the millions of talents cultivation plan and be supported to foster leading talents and form innovation teams.

3. Further reinforce protection over enterprises' independent innovation. Further intensify law executing force to intellectual property protection, bring the self-discipline function role of industrial association into full play for intellectual property protection, constantly perfect intellectual property protection system with a combination of government supervision, enterprise self-discipline and public opinion monitoring, and create the legal system environment to respect and protect intellectual property rights to arouse enterprises' innovation vitality.

Further strengthen enterprise technical standard innovation system construction and implement the standardization strategy. Encourage and support demonstration and pilot enterprises to actively take part in formulation of international, national and industrial standards, substantially adopt international and overseas advanced standards, and speed up to reach international and overseas advanced standards. Put related work into associate technology plans of all levels, such as expanding internationally and overseas advanced standards in key areas, and shaping patents with independent intellectual property rights into technical standards. Expedite national and provincial

professional standardization technology committee construction, and perfect the technology standard platform. Encourage and support demonstration and pilot enterprises to become secretariat units of national and provincial professional standardization committees.

4. Increase the financial support for enterprises' independent innovation. Encourage and guide financial support to enlarge the credit loan support for enterprises' independent innovation, and associated departments should actively expand financing channels for this purpose. Encourage guarantee institutions to increase their support for enterprises' independent innovation, and credit guarantee institutions that provide credit guarantee to new and high-tech enterprises and private-owned technology enterprises higher than 70% of their cumulative guarantee amount may enjoy preferential policies related with new and high-tech enterprises. Encourage insurance organizations to develop insurances for new and high-tech R & D, such as new and high-tech enterprises' product R & D responsibility insurance, pivotal R & D equipment insurance, business interruption insurance, export credit insurance, health insurance and accident insurance for executives and key R & D teams, and the premium will be listed in technology development expense. Support enterprises to set venture investment companies or funds, enjoy the preferential policy, such as reducing or exempting investment income tax, or the investment volume deducting taxable income according to proportion.

Financial organizations should give top priority to offer credit loan support and insurance services to independent innovation programs of demonstration and pilot enterprises. Listed departments in charge should highlight on cultivating and supporting demonstration and pilot enterprises for listing and financing at domestic and overseas stock markets; vigorously strive to carry out property rights and equity stake trades of demonstration and pilot enterprises.

5. Strengthen the leadership of innovation enterprise work development: provincial and municipal departments and municipal and county governments concerned should work together to jointly drive the pilot work during creating innovation enterprise activities. Provincial and municipal level pilot spots carry out pilot programs with collectively support. All cities may identify their demonstration and pilot enterprises according to their actual status respectively, and select pilot enterprises among these to recommend to the provincial level. The regional and industrial representativeness of enterprises should be taken into full account for selection and identification of pilot enterprises, and target-oriented backup measures should be actively explored according to characteristics of different types of enterprises to sum up and extend the independent innovation experience.

Science and Technology Department of Zhejiang Province

Economic & Trade Commission of Zhejiang Province

Department of Finance of Zhejiang Province State-Owned Assets Supervision and

Administration Commission of the People's Government of Zhejiang Province

Financial Work Leading Group Office of the People's Government of Zhejiang

Province  
Quality and Technology Supervision Bureau of Zhejiang Province  
Zhejiang Provincial General Trade Union  
July 20, 2007

Innovative Pilot Enterprise Scheme

Applying date:

Enterprise name					
Address				Postal code	
Legal representative		Contact telephone		Fax	
Contact person		Contact telephone		E-mail	
Total staff number (persons)	Number of technicians with higher than associate degrees (Persons)		Number of technicians engaged in research & development (Persons)		
Status about provincial technology awards of the enterprise					
National and provincial technology planning undertaking status					
R & D organization set or not Yes    No		Number of people in the R & D organization (Persons)		Establishment time:	
Valid invention and patent number owned					
Valid product registered trademark number owned					
Expenditure input for technology development of last year (RMB 10,000)			Proportion of technology development expenditure of last year in the sales volume %		
Financial status of the enterprise in the last year (Appended with duplicate copies of <i>Balance Sheet and Profit and Loss</i> )	Gross industrial output value (RMB 10,000)		Sales income (RMB 10,000)		Enterprise credit grade
	Total taxpaying amount (RMB 10,000)		After-tax profit (RMB 10,000)		Per capita sales income (RMB 10,000)



Statement )	Total assets (RMB 10,000)	Fixed assets (RMB 10,000)	Assets liabilities ratio (%)
Business scope and major products of the enterprise:			
Developmental course and main business performance of the enterprise:			
Current status about enterprise innovation and experience summary:			
Pilot program content: (Highlight on building the enterprise system favor for independent innovation, setting up and perfecting enterprise technical development system, improving enterprise innovation incentive mechanism, accelerating to shape the input system for enterprise independent innovation, instituting and perfecting enterprise intellectual property protection mechanism and setting up enterprise culture conducive to independent innovation, etc. )			
Safeguard measures:			

Schedule and stage objectives:

Recommendation opinions from Municipal Science and Technology Bureau:

### 浙江省建设创新型企业工作实施方案

为认真贯彻落实省第十二次党代会提出的关于全面加强自主创新的精神,加快建设创新型省份和科技强省,根据科技部、国资委、全国总工会制定的“创新型企业试点工作实施方案”的要求,结合我省企业自主创新的实际情况,制定本实施方案。

#### 一、工作目标

通过建设创新型企业工作,培育和建设一批拥有自主知识产权、持续创新能力和国际竞争力的企业,形成比较成熟的、有推广价值的自主创新经验,促进和推动广大企业积极开展自主创新,突破一批关键、共性技术,大幅度提高企业的自主创新能力,建立健全以企业为主体,市场为导向,产学研结合的开放型区域创新体系,推动经济发展方式转变,促进我省经济又好又快发展。

#### 二、试点内容

重点抓好一批创新型示范企业,一批创新型试点企业,带动一大批企业积极开展自主创新。创新型试点企业以提高企业自主创新能力为核心,制定试点工作方案,明确自主创新的目标和方向、任务和措施、工作进度和年度计划,重点在以下几个方面进行试点:

1. 探索建立有利于自主创新的企业制度。建立和完善推动创新的现代公司制度和现代企业产权制度;建立和完善有利于产品创新、工艺创新、组织创新、营销创新的内部体制机制。
2. 加强企业创新能力建设。建立和完善企业研发机构,提高企业对关键、共性技术的研发能力,提高企业对引进技术消化、吸收和再创新的能力,提高企业科技成果产业化的能力。
3. 加强企业创新人才队伍建设。健全企业创新激励机制,以深化技术要素参与收益分配为核心,积极探索期权激励等措施,完善企业自主创新的人事、分配和奖励等激励政策,引进和培养创新领军人才、研发骨干,培养具有创新意识的企业家和企业经营管理队伍,形成与企业自主创新相适应的研发和管理团队。
4. 加大企业科技投入的力度。建立健全有利于自主创新的企业财务制度和统计核算体系。把鼓励企业增加科技投入的政策用足用好,切实增加研发经费的投入。试点企业的研发经费必须占销售收入的 5%以上。企业要成为创新决策的主体、投入的主体、执行的主体、受益和风险承担的主体。
5. 建立健全企业知识产权保护机制。实施知识产权、技术标准和品牌战略,加快建立和完善企业技术标准体系、质量保证体系、品牌建设体系。进一步提高知识产权意识,加强企业知识产权管理机构和管理制度建设,培养知识产权管理人员,加强知识产权保护。
6. 建设有利于自主创新的企业文化。进一步弘扬企业家敢为人先、敢冒风险、自强不息的创新精神;进一步弘扬科学精神、倡导科学方法、普及科学知识,提高企业职工的科技素养和创新意识,积极创造条件,鼓励和引导全员创新;进一步提倡求真务实的精神,鼓励创新,宽容失败,保护自主创新的积极性,建设有利于自主创新的企业文化。

#### 三、工作方法

通过示范一批、试点一批、带动一批的方式开展建设创新型企业活动。

抓好一批创新型示范企业。选择一批在构建创新体制、探索创新机制、培养创新人才、营造创新环境、弘扬创新文化、提高创新能力等方面业绩显著的企业,总结经验,进行推广示范。

抓好一批创新型试点企业。选择一批创新基础、经济效益和成长性较好的企业,开展创新型企业试点工作,培育一批创新型企业。

带动一大批企业开展自主创新。通过新闻媒体,以多种形式宣传创新型示范和试点企业开展自主创新取得的成效;举办各类培训班,组织各类学习考察活动,重点传授示范企业开展自主创新的经验,增强自主创新的紧迫感,提高企业自主创新的意识和主动性,从总体上推动企业的自主创新。

#### 四、工作步骤

1. 2007年7月底前确定我省第一批创新型示范、试点企业。国家级创新型试点企业原则上作为我省的创新型示范企业。在省级以上高新技术企业、科技型中小企业、农业科技企业、重点骨干企业、专利示范企业、已转制为企业的科研院所中选择50家在产品、工艺、营销和组织等方面创新成效明显、创新潜力较大的企业作为首批创新型试点企业。创新型试点企业必须符合以下基本条件:

(1) 企业是独立的经济实体,企业的资产负债率合理,近三年连续盈利,整体财务状况良好,销售收入和利润总额呈稳定上升势头,市场占有率高,发展前景好。

(2) 企业具有较完善的研究、开发、试验条件,企业建有省级企业技术中心或高新技术企业研究开发中心。在同类企业中,研发投入占年销售收入比例较高,达到5%以上。与国内外高校、科研机构建立了长期稳定的合作关系,创新能力和水平处于国内同行领先水平。主导产品拥有自主知识产权。企业拥有获得省部级科学技术进步奖二等奖以上的科技成果或者重要发明专利。

(3) 企业具有较强的技术创新意识,制订了较为完善的创新战略或创新规划,具有良好的培养、引进人才的机制,激励创新的机制。企业建立了比较完善的知识产权管理体系、技术标准体系和质量保证体系,积极开展企业技术标准战略试点,参与国际、国家或行业技术标准的制定工作。

在企业自愿申报并填写《浙江省创新型试点企业方案》(见附件1)的基础上,经试点企业所在市科技局会经委(经贸委)、财政局、国资委、金融办、质量技术监督局、总工会初审后,上报省科技厅。省科技厅会同上述部门和有关专家开展试点企业的评审工作,择优选择试点企业,联合发文公布。

2. 2008年确定和公布第二批创新型试点企业(100家)。

3. 2009年对第一批创新型试点企业从创新能力、创新投入、创新绩效和创新潜力等方面进行考核评估(考核评价内容见附件2),根据考核评估的结果确定我省第一批创新型企业,授予“浙江省创新型企业”称号,以后逐年考核评估,并认定新的创新型企业。对成绩特别突出且符合条件的试点企业授予“省五一劳动奖状”。

对获得“浙江省创新型企业”称号的企业每两年考核一次,一次考核不合格的给予黄牌警告,连续两次考核不合格的,取消其省级创新型企业称号。

4. 在试点过程中及时总结、宣传、交流和推广创新经验。

#### 五、工作措施

1. 进一步引导和鼓励企业增加技术开发投入。进一步落实技术开发费有关税收优惠政策,企业可以设立技术开发费财务科目,或建立企业技术开发费台帐制度,及时准确地汇总技术开发费,足额享受技术开发费150%抵扣企业应纳税所得额

的政策。企业提取的职工教育经费在计税工资 2.5% 以内的,可在企业所得税前扣除,70% 以上的经费必须用于一线职工的教育。企业用于研究开发的仪器和设备,单位价值在 30 万元以下的,可一次或分次摊入管理费,单位价值在 30 万元以上的,经税务部门备案后,可适当缩短固定资产折旧年限或加速折旧。根据国家认定的自主创新产品范围制定我省政府采购自主创新产品的目录,各级国家机关、事业单位和团体组织使用财政性资金进行的采购必须优先购买自主创新产品。在政府投资的重点工程中国产设备的采购比例不低于 60%,国产核心部件的采购比例不低于 50%。对省内企业生产的具有自主知识产权的首台重大技术装备按相关办法评审界定后,按省政府的有关规定给予奖励。

优先支持示范、试点企业实施科技项目,对示范、试点企业申报的科技攻关、科技成果产业化和引进消化吸收等各类科技项目,在同等条件下予以优先立项支持。企业要严格执行有关科技投入的政策规定,省级以上高新技术企业、科技型企业的研发经费占销售收入的比例不低于 5%。

2. 进一步加强企业自主创新能力的建设。以企业研发中心、技术中心、工程中心为核心,以高校、科研院所的重点实验室、试验基地为依托,以科技企业孵化器、区域创新服务中心、检验检测技术机构和科技中介机构等为支撑,采取理事会、股份制、会员制等形式,组建一批公共科技基础条件平台、一批行业专业创新平台、一批区域创新平台、一批检验检测公共服务平台,促进产学研联盟的形成,提高企业的自主创新能力。行业创新平台的建设原则上要以示范、试点企业为骨干。

高新技术企业研发中心建设计划优先向示范、试点企业倾斜,加大对示范、试点企业研发机构建设和发展的支持力度。重点支持有条件的示范、试点企业建立省级重点实验室、试验基地。建在高校和科研院所的重点实验室、试验基地要吸收具备条件的示范、试点企业参加。百千万人才培养计划重点向示范、试点企业倾斜,支持示范、试点企业培养领军人才和形成创新团队。

3. 进一步加强对企业自主知识产权的保护。进一步加大保护知识产权的执法力度,充分发挥行业协会在知识产权保护中的自律作用,不断完善政府监管、企业自律和舆论监督相结合的知识产权保护体系,营造尊重和保护知识产权的法制环境,激发企业的创新活力。

进一步加强企业技术标准创新体系建设,实施标准化战略。鼓励和支持示范、试点企业积极参与国际、国家、行业标准制定,实质性采用国际、国外先进标准,加快与国际、国外先进标准接轨。将重点领域国际、国外先进标准的推广,具有自主知识产权的专利形成技术标准等工作纳入各级相关科技计划。加快国家、省专业标准化技术委员会建设,完善技术标准平台。鼓励和支持示范、试点企业成为国家、省专业标准化委员会秘书处单位。

4. 加强对企业自主创新的金融支持。鼓励和引导金融机构加大对企业自主创新的信贷支持,相关部门要积极为企业自主创新拓宽融资渠道。鼓励担保机构加大对企业自主创新活动的支持,向高新技术企业和民营科技企业提供信用担保超过其累计担保额 70% 以上的信用担保机构,可享受高新技术企业的有关优惠政策。鼓励保险机构开发高新科技研发保险险种,如高新技术企业产品研发责任保险、关键研发设备保险、营业中断保险、出口信用保险、高管人才和关键研发人员团队健康保险和意外保险等险种,保费列入技术开发费。支持以企业为主体设立创业风险投资公司或基金,享受投资收益税收减免或投资额按比例抵扣应纳税所得额的优惠政策。

金融机构要优先对示范、试点企业的自主创新项目给予信贷支持、提供保险服务。上市主管部门要重点培育和支持示范、试点企业在境内外证券市场上市融资；积极争取开展示范、试点企业的产权、股权交易。

5. 加强对建设创新型企业工作的领导。在建设创新型企业活动中，省市有关部门和市县府上下联动，合力推进试点工作。省市分级试点，共同支持试点工作，各市可根据本地的实际情况，确定本地区的示范和试点企业，并从中选择向省推荐的试点企业。试点企业的选择、确定应充分注意企业的区域和行业代表性，根据不同类型企业的特点积极探索具有针对性的支持措施，总结推广自主创新的经验。

浙江省科学技术厅  
浙江省经济贸易委员会  
浙江省财政厅  
浙江省人民政府国有资产监督管理委员会  
浙江省人民政府金融工作领导小组办公室  
浙江省质量技术监督局  
浙江省总工会  
二〇〇七年七月二十日

#### 创新型试点企业方案

填报时间：

企业名称					
地 址				邮 编	
法人代表		联系电话		传 真	
联系人		联系电话		E-mail	
职 工 总 数 (人)	大专以上学历的科技人员数 (人)	从事研究开发的科技人员数 (人)			
企业获省级科技奖励情况					
承担国家、省科技计划情况					
是否设立研发机构 是 否	研发机构人数： (人)		建立时间：		
拥有有效发明专利数					

拥有有效产品注册商标数			
上一年度技术开发经费投入 (万元)		上一年度技术开发经费占销售额的比例 %	
企业上一年财务状况 (附《资产负债表》、《损益表》复印件)	工业总产值 (万元)	销售收入 (万元)	企业信用等级
	交税总额 (万元)	税后利润 (万元)	人均销售收入 (万元)
	资产总额 (万元)	固定资产 (万元)	资产负债率 (%)
企业经营范围、主导产品:			
企业发展沿革、主要经营业绩:			
企业创新的现状及经验总结:			
试点内容:(重点突出建立有利于自主创新的企业制度,建立和完善企业技术开发体系,健全企业创新激励机制,加快形成企业自主创新的投入机制,建立健全企业知识产权保护机制,建设有利于自主创新的企业文化等方面)			
保障措施:			

计划进度及阶段目标:

市科技局推荐意见:



ATTACHMENT 120

Public  
File 136

Application form of project implementation of the international  
market developing funds of small-and medium-sized enterprises  
(in duplicate)

Application unit:

Filling date:

Filler:

Tel:

Fax:

Explanation of project implementation:

Circumstances of enterprises participated in project:

Application for project implementation				
Name of project				
Application unit				
Contact information		Telephone	Fax	
Date for implementation				
Content for support				
	Content	Total amount	Ratio apply to be supported	Amount apply to be supported
1、				
2、				
3、				
4、				
<p>Signature of legal representative:      Seal of application entity:</p> <p style="text-align: right;">Year    Month    Day</p>				

Opinion of undertaking units 办单位意见			
	Cotent	Ratio to support	Amount to support
1、			
2、			
3、			
Total approved amount (RMB):			
Opinion of undertaking units:		Opinion of foreign trade department:	
<p>principal:    seal of undertaking units:</p> <p style="text-align: right;">Year    Month    Day</p>		<p>Seal of foreign trade department:</p> <p style="text-align: right;">Year    Month    Day</p>	

Explanation for project implementation

Added pages are acceptable

附件 3

中小企业国际市场开拓资金项目实施申请表

(一式两份)

申请单位:

填表日期:

填表人:

电话:

传真:

项目实施说明:

参加项目企业情况:

项目实施申请			
项目名称			
申请单位			
联系人		电话	传真
项目执行时间			
申请支持内容			
	支持内容	分项金额	申请支持比例
1、			
2、			
3、			
4、			
<p>申请单位法人代表签字：                      申请单位盖章：</p> <p style="text-align: right;">年    月    日</p>			

办单位意见			
	支持内容	支持比例	支持金额
1、			
2、			
3、			
审核支持金额合计（大写人民币）：			
<p>承办单位意见：</p> <p>负责人：              承办单位盖章：</p> <p style="text-align: right;">年    月    日</p>		<p>外经贸部门意见：</p> <p>外经贸部门盖章：</p> <p style="text-align: right;">年    月    日</p>	

项目实施说明
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本页如填写不下，可另附加页。

ATTACHMENT 119

Public  
File 130

Application form of project fund plan of the international  
market developing funds of small-and medium-sized enterprises

(In triplicate )

Applying unit :

Date of filling the form :

People filling the form:      Tel:

Fax:

### **Form Instruction**

I. Enterprises or units organizing the project applying to use the fund of international market exploring should fill the form according to the regulations. The form includes basic situation of applying unit, applying report and basic situation of applied project.

II. Please filling the form with computer, the writing should be careful and neat; alternation or paste are invalid.

III. Associated documents including the copy of management qualification certificate, the copy of business license and the copy of the tax registration card Etc. should be enclosed when enterprises or units organizing the project send the form.

IV. In the form of basic situation of units organizing the project, please choose the nature of units among enterprises, institutions and social organizations or scientific research institutions.

V. In the form of basic situation of Small and medium-sized enterprises, please choose Enterprises Character among state-owned, collective-owned, share, private or foreign investment.

VI. In the form of basic situation of enterprises, Date and code of management qualification registration are refer to the date and code of the enterprise obtained the right to engage in import and export trade, the right of foreign project contracting and management or operating qualification of foreign economic cooperation.

VII. When filling the basic situation of projects, please choose filling Corresponding form depend on the content of applying project.

VIII. Total fund and detailed fund, the amount of detailed fund which is same with total fund should be filled when applying for supporting fund.

IX. Every form should be sealed, otherwise will invalid.



### Application Report

The application report should include the reason, the total fund of applying project, detailed fund and the range of applying for supporting. Added pages are acceptable.

# Basic Situation of Application Projects

(Products advertisement, Trademark or Patent registration)

Project name				
Location of project				
Name of product				
AD <input type="checkbox"/> Trademark registration <input type="checkbox"/> Patent registration <input type="checkbox"/>				
AD Type	TV <input type="checkbox"/> Newspaper <input type="checkbox"/> Guidepost <input type="checkbox"/>			
Date				
Content apply to be supported				
	Content	Total Amount	Ratio apply to be supported	Amount apply to be supported
1				
2				
3				
4				
Amount apply to be supported (RMB):				
Whether apply to other institutions for support				

## Introduction of project

# 国际市场开拓资金项目

## 资金计划申请表

(一式三份)

申请单位:

填表日期:

填表人:          电话:          传真:

## 填 表 说 明

- 1、 申请使用国际市场开拓资金的企业或项目组织单位，必须按规定填写本表。本表包括申请单位基本情况、申请报告、申请项目基本情况。
- 2、 本表请用**计算机**填写，字迹工整，涂改或粘贴无效。
- 3、 企业或项目组织单位在报送本表的同时，一并附上相关文件，包括：**经营资格证明复印件、营业执照复印件、税务登记证复印件等。**
- 4、 项目组织单位基本情况表中，单位性质请选择：企业、社会团体、事业单位或科研院所。
- 5、 中小企业基本情况表中，企业性质请选择：**国有、集体、股份、私营、外商投资。**
- 6、 企业基本情况表中，经营资格登记日期及文号是指企业获得进出口经营权、对外工程承包经营权或对外经济合作资格的日期及文号。
- 7、 填写项目基本情况时，请按申请项目内容选择相应表格填写。
- 8、 申请支持金额，应分别填写总额和分项金额，分项金额之和应与总额一致。
- 9、 每张表均应盖章，否则无效。

## 申请报告

本申请报告请说明申请理由、申请项目总额、分项金额和申请支持的范围。本页如填写不下，可另附加页。

## 申请项目基本情况

(产品广告、商标注册或专利注册)

项目名称				
项目所在国				
产品名称				
产品广告宣传 <input type="radio"/>	产品商标注册 <input type="radio"/>	专利注册 <input type="radio"/>		
广告类型	影视广告 <input type="radio"/> 报刊广告 <input type="radio"/> 路牌广告 <input type="radio"/>			
计划执行时间				
申请支持内容				
	支持内容	分项金额	申请支持比例	申请支持金额
1				
2				
3				
4				
申请支持金额合计 (大写人民币):				
是否向其它机构申请				
项目情况简介				

请按申请项目具体内容将○涂●。



Measures for Administration of International Market Developing Funds of Small and Medium Sized Enterprises (CAIQI [2010] No.87)

Chapter1 General Provision

Article1 In order to strengthen the administration of international market developing funds of small-and medium sized enterprises (hereinafter referred to as "market developing funds") and support small-and medium sized enterprises to open up and expand international market, these Measures are formulated.

Article2 "Market developing funds" in these Measures refer to the specific governmental funds of the central treasury that are used to help the small-and medium-sized enterprises open up the international markets.

Article3 The management and use of the "market developing funds" shall follow the principles of open and transparency, emphasizing key points, directional use, actual-effect-driven.

Article4 The commercial departments and financial departments jointly administrate market developing funds.

The commercial departments are responsible for the administration of the operation of the market developing funds, including proposing the key support points, giving suggestions on the annual project fund plan and fund allocation, and organizing project application, examining and proving the projects using the funds jointly with the financial departments.

The financial departments are responsible for the budgeting administration of the market developing funds, including examining and approving the key support points and annual project fund plan, determination of fund allocation plan, appropriating the market developing funds, supervising and examining the use of the fund jointly with the commercial departments.

Chapter2 Supported Targets

Article5 International markets opening up projects launched by small-and medium sized enterprises independently are enterprise projects; international markets opening up projects organized by enterprises and institutions and the social organizations are organization projects.

Article6 The small-and medium sized-enterprises meeting the following requirements may apply for enterprise projects:

1. Enterprise legal person registered within the territory of China, processing import-export operations qualification or having been registered and filed as foreign trade dealers according the laws, and the Customs statistics volume of exports of the last year is 45,000,000 dollars or below;
2. Having not committed any offenses in the aspects of foreign business and economic operational control, financial management, tax administration, foreign exchange control, and custom supervision in the last two years;
3. Possessing professionals who specialize in international market developing, having definite work arrangement and market development plans for developing international markets;

4. No default on financial funds that need to be repaid.

Article7 Project organizing entities meeting the following requirements may apply for the organization projects:

1. Processing qualification for organizing national, industrial or regional enterprises to participate or hold economic and trade exhibition overseas;
2. Processing qualification for organizing small-and medium sized enterprises training after examination and review by administrative authorities.
3. For the purpose of helping the small-and medium-sized enterprises open up international markets and of improving the international competition capabilities of small and medium-sized enterprises;
4. No default on financial funds that need to be repaid.

Article8 Enterprises taking part in the organization project that have has approved shall not apply for the market opening up funds for the same project or the project shares the same content by applying for an enterprise project.

### Chapter3 Supported Areas

Article 9 The market developing funds are to support: overseas exhibitions, certification of enterprise administrative system, certification of various products; publicity and recommendation to international markets; electronic business; overseas advertisement and trademark registration; the international market investigation; overseas bidding (bid negotiation); enterprise training; acquisition of technology and brands, etc.

Article10 The market developing funds give priority to the following activities:

1. Activities facing the new and emerging international markets of Latin America, Africa, Middle East, East Europe and South-East Asia, etc;
2. Activities to get quality administrative system certification, environment administrative system certification and product certification;

### Chapter4 Funds Administration

Article11 The market developing funds shall be allocated by "factor method" or other methods by Ministry of Finance together with Ministry of Commerce. Local financial departments and commercial departments determine key support points and support limit of amount in light of the actuality of their own jurisdictions.

Article12 The market developing funds support projects that conform to Article9 of these Measures and expenditure of which is beyond 10,000 CNY, and support amount in principle shall not exceed 50% of the amount essential for the supported project. For the small-and medium-sized enterprises located in central, western regions and Northeast Old Industrial Base and that conform to item 1 Article 10 of these Measures, the support proportion can be raised to

70%.

Article13 Ministry of Finance appropriates the market developing funds to the provincial financial departments.

Article14 Central project organizing entities that organize the small-and medium-sized enterprises of provincial level (autonomous region, municipality directly under the Central Government, city specifically designated in the state plan) or above to participate overseas economic and trade exhibition or participate in training may apply to Ministry of Commerce and Ministry of Finance in accordance with provisions. After review by Ministry of Commerce and Ministry of Finance in accordance with provisions, the Ministry of Finance appropriates funds in accordance with Treasury management requirements.

Article15 Organizing entities of enterprise projects and local projects that organize the small-and medium-sized enterprises of their own regions to participate overseas economic and trade exhibition or participate in training may apply to local commercial departments and financial departments in accordance with provisions. After review by local commercial departments and financial departments in accordance with provisions, the financial departments appropriate funds in accordance with Treasury management requirements.

Article16 The projects funds obtained by the small-and medium-sized enterprises shall be subject to financial arrangement in accordance with relevant provisions.

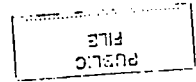
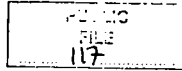
Article17 According to the needs of administration of the market developing funds, administration expenditure can be listed in the market developing funds expenditure, which are used to employ project undertaking organizations, evaluation and appraisal of projects, accounting etc. However, the expenditure proportion shall not exceed 3% of total fund amount and shall be strictly controlled and used in an economical way.

Article18 No entity or individual can defraud, withhold or misappropriate the market developing funds in any way; those violate the provisions shall be addressed in accordance with " Regulations on punishment and sanctions of illegal financial conducts" (Order of the State Council, No. 427).

#### Chapter5 Supplementary Provisions

Article19 The small-and medium-sized enterprises or project organizing entities organizing small-and medium-sized enterprises to open up Hong Kong, Macau or Taiwan market shall refer to these Measures.

Article20 Provincial financial departments and commercial departments may formulate detailed implementation rules of the market developing funds for their own regions in light of work actuality and report to and file with Ministry of Finance and Ministry of Commerce. Provincial financial departments and commercial departments shall annually conduct summary and effectiveness evaluation of the implementation of international market developing funds of small-and medium sized enterprises and report the summary reports to Ministry of Finance and Ministry of Commerce in the end of March of next year. The administrative authorities of each level shall retain the written application documents submitted by small-and medium sized



enterprises and project organizing entities.

Article21 The power to interpret these Measures shall remain with Ministry of Finance jointly with Ministry of Commerce.

Article22 These Measures shall come into force on the date of promulgation. "Circular of the Ministry of Finance, the Ministry of Foreign Trade and Economic Cooperation Concerning Issuing the Measures for the Administration of International Market Developing Funds of Small-and Medium-Sized Enterprises (for Trial Implementation)" (CAIQI [2000] No.467) promulgated by Ministry of Finance and former Ministry of Foreign Economy and Trade and "Detailed Rules for the Implementation of the Measures for Administration of International Market Developing Funds of Small-and Medium-Sized Enterprises (for provisional implementation)" ( WAIJINGMAOJICAIFA [2001] No. 270) promulgated by Ministry of Finance and former Ministry of Foreign Economy and Trade shall be terminated at the same time.

## 中小企业国际市场开拓资金管理办法

财企[2010]87号

### 第一章 总则

第一条 为加强对中小企业开拓国际市场开拓资金（以下简称市场开拓资金）的管理，支持中小企业开拓国际市场，制定本办法。

第二条 本办法所称市场开拓资金是指中央财政设立的用于支持中小企业开拓国际市场各项业务的专项资金。

第三条 市场开拓资金的管理遵循公开透明、突出重点、专款专用、注重实效的原则。

第四条 市场开拓资金由财政部门 and 商务部门共同管理。

商务部门负责市场开拓资金的业务管理，提出市场开拓资金的支持重点、年度预算及资金安排建议，会同财政部门组织项目的申报和评审。

财政部门负责市场开拓资金的预算管理，审核资金的支持重点和年度预算建议，确定资金安排方案，办理资金拨付，会同商务部门对市场开拓资金的使用情况进行监督检查。

### 第二章 支持对象

第五条 中小企业独立开拓国际市场的项目为企业项目；企、事业单位和社会团体（以下简称项目组织单位）组织中小企业开拓国际市场的项目为团体项目。

第六条 申请企业项目的中小企业应符合下列条件：

- 1、在中华人民共和国境内注册，依法取得进出口经营资格的或依法办理对外贸易经营者备案登记的企业法人，上年度海关统计进出口额在4500万美元以下；
- 2、近三年在外经贸业务管理、财务管理、税收管理、外汇管理、海关管理等方面无违法、违规行为；
- 3、具有从事国际市场开拓的专业人员，对开拓国际市场有明确的工作安排和市场开拓计划；
- 4、未拖欠应缴还的财政性资金。

第七条 申请团体项目的项目组织单位应符合下列条件：

- 1、具有组织全国、行业或地方企业赴境外参加或举办经济贸易展览会资格；
- 2、通过管理部门审核具有组织中小企业培训资格；
- 3、申请的团体项目应以支持中小企业开拓国际市场和提高中小企业国际竞争力为目的；
- 4、未拖欠应缴还的财政性资金。

第八条 已批准支持的团体项目，参加该项目的中小企业不得以企业项目名义重复申请同一项目或内容的市场开拓资金支持。

### 第三章 支持内容

第九条 市场开拓资金主要支持内容包括：境外展览会；企业管理体系认证；各类产品认证；境外专利申请；国际市场宣传推介；电子商务；境外广告和商标注册；国际市场考察；境外投（议）标；企业培训；境外收购技术和品牌等。

第十条 市场开拓资金优先支持下列活动：

- 1、面向拉美、非洲、中东、东欧、东南亚、中亚等新兴国际市场的拓展；
- 2、取得质量管理体系认证、环境管理体系认证和产品认证等国际认证；

### 第四章 资金管理

第十一条 市场开拓资金由财政部会同商务部采取因素法等方式进行分配。地方财政、商务部门结合本地区实际情况，研究确定支持重点和支持额度。

第十二条 市场开拓资金对符合本办法第九条规定且支出不低于1万元的项目予以支持，支持金额原则上不超过项目支持内容所需金额的50%。对中、西部地区和东北老工业基地的中小企业，以及符合本办法第十条第一项的支持比例可提高到70%。

第十三条 财政部将市场开拓资金拨付至省级财政部门。

第十四条 中央项目组织单位组织3省（自治区、直辖市、计划单列市）及以上的中小企业参加境外经济贸易展览会或进行培训，可按规定向商务部和财政部提出项目申请。商务部、财政部按规定审核后，由财政部按照国库管理要求拨付资金。

第十五条 企业项目及地方项目组织单位组织本地区中小企业参加境外经济贸易展览会或进行培训，按规定向地方商务和财政部门提出项目申请。地方商务、财政部门按规定审核后，由地方财政部门按照国库管理要求拨付资金。

第十六条 中小企业获得的项目资金，应按国家相关规定进行财务处理。

第十七条 根据市场开拓资金管理工作需要，可在市场开拓资金中列支相关管理性支出，用于聘请承办单位、项目的评审、论证、审计等，支出比例不超过资金总额的3%，并予严格控制，厉行节约。

第十八条 任何单位和个人不得以任何形式骗取、挪用和截留市场开拓资金，对违反规定的，按照《财政违法行为处罚处分条例》（国务院令427号）予以处理。

### 第五章 附则

第十九条 中小企业或项目组织单位组织中小企业开拓香港、澳门、台湾地区市场参照本办法执行。

第二十条 省级财政部门 and 商务部门可根据本办法，结合工作实际制定本地区市场开拓资金的具体实施办法，报财政部和商务部备案。省级财政部门 and 商务部门每年应对中小企业国际市场开拓资金的执行情况进行总结和效益评价分析，并于

次年的 3 月底将总结报告联合上报财政部、商务部。各级管理部门对中小企业和项目组织单位申报的书面材料，保存期限不少于 3 年。

第二十一条 本办法由财政部会同商务部解释。

第二十二条 本办法自发布之日起实施。财政部、原外经贸部《关于印发〈中小企业国际市场开拓资金管理(试行)办法〉的通知》(财企[2000]467 号)，原外经贸部、财政部《关于印发〈中小企业国际市场开拓资金管理办法实施细则(暂行)〉的通知》(外经贸计财发[2001]270 号)同时废止。

## ATTACHMENT 117

### Detailed Rules for the Implementation of the Measures for Administration of International Market Developing Funds of Small-and Medium-Sized Enterprises (for provisional implementation)

(July 1, 2001)

#### Chapter 1 General Provisions

Article 1 In order to strengthen the administration of international market developing funds of small-and medium-sized enterprises (hereinafter referred to as "market developing funds") and to improve the use of the fund, the Detailed Rules for the Implementation of the Measures for Administration of International Market Developing Funds of Small-and Medium-Sized Enterprises (for provisional implementation) (hereinafter referred to as "Detailed Rules for Implementation") are hereby formulated according to the Measures for Administration of International Market Developing Funds of Small-and Medium-Sized Enterprises (for provisional implementation) [No.467 (2000) of the Enterprise Department of the Ministry of Finance, hereinafter referred as "Measures for Administration"]

Article 2 Market developing funds referred to in these Detailed Rules for Implementation include the governmental funds of the central treasury used to help the businesses and small-and medium-sized enterprises open up the international markets, and the special funds independently arranged by the treasuries.

Article 3 The market developing funds are divided into two parts, one for central use and the other for local use, and adopt two-level administration, central administration and local administration. The part for local use is composed of the special funds appropriated by the central financial budget and the special funds independently arranged by the local treasuries.

Article 4 The administration and use of the market developing funds shall abide by the principles of open and transparency, directional use, scientific administration and strengthened supervision.

#### Chapter 2 Administrative Departments and their Functions and Responsibilities

Article 5 Foreign trade and economic departments and financial departments at all levels are the departments in charge of the market developing funds, and shall jointly administrate the use of the market developing funds and the implementation of the projects.

The foreign trade and economic departments are responsible for the administration of the operation of the market developing funds, including determining the support direction and the scope of use of the market developing funds, proposing the annual project fund plan, and examining and proving the projects using the funds.

The financial departments are responsible for the budgeting and financial administration of the market developing funds, including examining and approving the annual project fund plan,



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appropriating the market developing funds, drawing up supervising requirements for the market developing funds, and shall follow and administrate the projects and the use of the fund jointly with the foreign trade and economic departments.

Article 6 Upon the approval of the foreign trade and economic departments and the financial departments at all levels, the undertaking units may be entrusted to be responsible for the specific administration of the operation of the market developing funds.

The part for central use shall be undertaken by the Administrative Office of the International Market Developing Funds of Small-and Medium-Sized Enterprises (hereinafter referred to as the "Small-and Medium-Sized Enterprise Office") that is entrusted by the Ministry of Foreign Trade and Economic Cooperation and the Ministry of Finance; and the part for local use may be undertaken by the local undertaking units entrusted by local foreign trade and economic departments and financial departments, and shall be reported to the Ministry of Foreign Trade and Economic Cooperation and the Ministry of Finance for record.

Relevant work of the Small-and Medium-Sized Enterprise Office and local undertaking departments shall be under the supervision and guidance of the foreign trade and economic departments and financial departments.

Article 7 The Small-and Medium-Sized Enterprise Office and local undertaking departments entrusted by the foreign trade and economic departments and the financial departments shall undertake the following tasks:

1. being responsible for accepting the application for project fund plans, the application of project implementation and the application for project fund appropriation, and making the initial examination;
2. drafting the annual project fund plans according to the applications for project fund plans;
- 3; being responsible for the arrangement, collection, statistics and analysis of the material of applications for project fund plans, applications for project implementation and applications for project fund appropriation;
4. helping the foreign trade and economic departments and the financial departments follow and inspect the use of the market developing funds;
5. drafting reports of the implementation of the annual project fund plan;
6. being responsible for the publicity and training of the relevant administrative provisions on the market developing funds.

Chapter 3 Use of the Funds

Article 8 The market developing funds are used to help the small-and medium-sized enterprises open up the international markets, and help the enterprises, social organizations, institutions serving the small-and medium-sized enterprises (hereinafter referred to as the "project organizing units") organize the small-and medium-sized enterprises.

Article 9 The market developing funds are to support: holding or participating in overseas exhibitions; certification of quality administrative system, environment administrative system, software export enterprises and all kinds of products; publicity and recommendation to international markets; opening up new and emerging markets; organizing trainings and seminars; overseas bidding (bid negotiation) and other aspects (see attachment 1 for the specific support contents and standards).

Article 10 The market developing funds are to priority support the following activities:

1. carrying out the strategy of market diversity, supporting the developing activities facing the new and emerging international markets of Latin America, Africa, Middle East, East Europe and South-East Asia, etc;
2. carrying out the strategy of winning by good quality and developing trade by science and technology, supporting the international market developing activities of the mechanical and electrical products, high-and new-tech products, the products of which more than 70% components are home-made or the products possessing independent intellectual property, etc;
3. supporting the activities of small-and medium-sized enterprises to get quality administrative system certification, environment administrative system certification and product certification; and
4. supporting the international market developing activities of small-and medium-sized enterprises that have already obtained the quality administrative system certification, environment administrative system certification and product certification.

#### Chapter 4 Targets of the Fund Use

Article 11 Applications of small-and medium sized-enterprises for opening up the international markets independently are enterprise project applications; applications of project organizing units for organizing small-and medium sized-enterprises to open up the international markets are organization project applications.

Article 12 The small-and medium sized-enterprises meeting the following requirements may apply for enterprise projects:

1. possessing the qualification for enterprise as legal person, owning import-export operations right or foreign economic cooperation operation qualification, and the Customs statistics volume

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of exports of the last year is 15,000,000 dollars or below ;

2 . Having not committed any offenses in the aspects of foreign business and economic operational control, financial management, tax administration, foreign exchange control, and custom supervision in the last two years;

3 . Possessing professionals who specialize in international market developing ,

having definite work arrangement and market development plans for developing international markets.

Article 13 Project organizing units meeting the following requirements may apply for the organization projects :

1.the organized activities are for the purpose of helping the small-and medium-sized enterprises open up international markets and of improving the international competition capabilities of small and medium-sized enterprises;

2.there are 10 or more enterprises taking part in the activities , and more than 70% of the enterprises meeting the application requirements for small-and medium-sized enterprises provided in Article 12 of these Detailed Rules for Implementation;

3.the funds applied for directly benefit the enterprises taking part in the activities , so as to reduce the expenses and the risks of market development of those enterprises , and to increase the enterprise's efficiency.

Article 14 Enterprises taking part in the organization projects may not apply for the market pioneering funds for the same project separately.

#### Chapter 5 Administration of and Standards for the Use of Funds

Article 15 The market developing funds arranged by the central treasury are divided into two parts, one for central use and the other for local use. The funds directly used by the central authorities shall occupy 30% of the fund plan of that year, and the funds used by localities shall occupy 70% of the fund plan of that year.

Article 16 In principle, the support proportion of market developing funds shall not exceed 50% of the amount the supported project needs. For small-and medium-sized enterprises of the western regions, and for the market developing activities carried out in accordance with the strategy of market diversity listed in paragraph 1, Article 10 of these Detailed Rules for Implementation, the support proportion of funds may be raised to 70%.

Article 17 Expenses paid in foreign currencies shall be converted into Renminbi (RMB) according to the foreign exchange quotation promulgated by China People's Bank of the day on which the expense voucher is issued.

#### Chapter 6 Administration of the Project Fund Plan

Article 18 The Ministry of Foreign Trade and Economic Cooperation and the Ministry of Finance shall jointly negotiate with each other and decide about the fund quota of the part for central use and the part for local use of next year according to the arrangements of the annual market developing fund plan.

The Ministry of Foreign Trade and Economic Cooperation and the Ministry of Finance shall make the fund quota for local use known to the local foreign trade and economic departments and financial departments before July 1 of each year.

Article 19 The Ministry of Foreign Trade and Economic Cooperation and the local foreign trade and economic departments are responsible for proposing the annual project fund plan of the part for central use and the part for local use of the next year. The contents of the project fund plan shall include: specific projects, support contents, support proportion and support amount, etc.

Article 20 The project fund plan of the part for local use shall be reported to the Ministry of Foreign Trade and Economic Cooperation before Aug. 15 of each year by the local foreign trade and economic departments after being examined by the financial departments of the same level.

The Ministry of Foreign Trade and Economic Cooperation is responsible for proposing the national project fund plan of the market pioneering funds of the next year, and shall report the plan to the Ministry of Finance before Sep. 10 of each year.

Article 21 The Ministry of Finance shall give a written reply concerning the national project fund plan of market developing funds of the next year to the Ministry of Foreign Trade and Economic Cooperation before Oct. 10 of each year.

The Ministry of Finance and the Ministry of Foreign Trade and Economic Cooperation shall jointly make the project fund plan of the next year known to the local financial departments and foreign trade and economic departments before Nov.1 of each year according to the annual project fund plan.

Article 22 The projects that may be listed in the project fund plan for central use shall include:

1. organization projects proposed by the project organizing units which organize the small-and medium-sized enterprises of the whole country or of different regions to open up the international markets;
2. organization projects proposed by the central enterprises which organize the small-and medium-sized enterprises to pioneer the international markets;
3. enterprise projects proposed by the central enterprises that comply with the provisions of Article 12 of these Detail Rules of Implementation or by the subsidiary companies of the central enterprises that have made industrial and commercial registration in Beijing.

Article 23 Projects that may be listed in the annual project fund plan for local use shall include:

- 1.organization projects proposed by project organizing units that organize the local small-and medium-sized enterprises to open up the international markets;
- 2.enterprise projects proposed by the small-and medium-sized enterprises that have made industrial and commercial registration in that region and that comply with the provisions of Article 12 of these Detailed Rules of Implementation;
- 3.enterprise projects proposed by the subsidiary companies of central enterprises that have made industrial and commercial registration in that region and that comply with the provisions of Article 12 of these Detailed Rules of Implementation.

Article 24 The Ministry of Finance and the Ministry of Foreign Trade and Economic Cooperation may make appropriate adjustment to the project fund plan of this year that have been made known to the lower levels in the executing year according to the use status and use effect of the market developing funds.

Article 25 The Ministry of Finance shall appropriate the funds according to the annual project fund plan made known to the lower levels. Among which, the funds distributed for local use shall be appropriated to the local financial departments once for all or by time; the market developing funds used by central budget administrative units shall be appropriated directly by the Ministry of Finance; and the other market developing funds for central use shall be appropriated to the Ministry of Foreign Trade and Economic Cooperation every three months according to the annual project fund plan.

#### Chapter 7 Application Procedures

Article 26 Application for project fund plan. Small-and medium-sized enterprises or project organizing units that meet the requirements for application of Article 12, Article 13 of these Detailed Rules for Implementation may apply to the Small-and Medium-Sized Enterprise Office or the local foreign trade and economic departments for the project fund plan of the next year

according to the support contents provided in these Detailed Rules for Implementation from July 1 to July 31 of each year.

Article 27 Small-and medium-sized enterprises or project organizing units shall submit the basic information of the applying units, application report, the basic information of the project applied for (see attachment 2 for details), and shall attach the relevant material together when applying for the project fund plan.

Article 28 The Ministry of Foreign Trade and Economic Cooperation shall make public announcements of the specific contents of the project fund plan after the Ministry of Finance and the Ministry of Foreign Trade and Economic Cooperation have given a written reply concerning the project fund plan of the next year. Small-and medium-sized enterprises and project organizing units shall make relevant preparations according to the project fund plan replied by the foreign trade and economic departments and the financial departments.

Article 29 Application for project implementation. Small-and medium-sized enterprises or project organizing units shall, according to the annual project fund plan replied, apply to the Small-and Medium-Sized Enterprise Office or to the local foreign trade and economic departments for project implementation 30 days before the implementation of the projects starts.

Article 30 Small-and medium-sized enterprises or project organizing units shall submit the application for project implementation, explanations of project implementation (see attachment 3 for details), and shall attach the relevant material together when applying for project implementation.

Article 31 The Ministry of Foreign Trade and Economic Cooperation or the local foreign trade and economic departments may directly examine and reply to the project implementation applications which are included in the annual project fund plan within 10 days, and send a copy to the financial departments at the same time.

Article 32 The projects that apply for adjusting the contents of the project fund plan shall be reported to the Ministry of Foreign Trade and Economic Cooperation and the Ministry of Finance for examination and approval after the Small-and Medium-Sized Office or the local foreign trade and economic departments (financial departments) have given their initial opinions.

Article 33 For the projects that can't be completed according to the project fund plan within the year, the small-and medium-sized enterprises or project organizing units shall apply to the Small-and Medium-Sized Enterprise Office or the local foreign trade and economic departments for project termination or project application postponement which shall be examined and approved by the foreign trade and economic departments.

Article 34 In case of enterprise project application, the funds given to each project shall not be more than 300,000 RMB at the most, in case of organization project application, the funds given to each project shall not be more than 3,000,000 RMB at the most.

#### Chapter 8 Appropriation of the Funds

Article 35 The market developing funds adopt the principle of appropriation afterwards, namely the small-and medium-sized enterprises or project organizing units shall apply to the Small-and Medium-Sized Enterprise Office or the local foreign trade and economic departments for project appropriation within 1 month after the project is completed.

Article 36 The following material shall be submitted when applying for the appropriation of project funds:

1. application form of project fund appropriation of international market developing funds of small-and medium-sized enterprises (see attachment 4 for details);
2. project summing-up report of international market developing activities, the contents of which shall include: expenses, achievements obtained and the problems, etc;
3. legal vouchers (the copies) of the expenses actually occurred.

Article 37 The market developing funds shall, through the financial departments at all levels, gradually carry out the treasury central payment according to the requirements of budget reform and treasury central payment.

Article 38 The Small-and Medium-Sized Enterprise Office shall make an initial examination to the applications for the project fund appropriation of the part for central use according to the annual project fund plan, and shall report them to the Ministry of Foreign Trade and Economic Cooperation after gathering and arranging the projects each quarter (three months). Among which, the project funds of central budget administrative units shall be directly appropriated after being examined by the Ministry of Finance, and the project funds of other units shall be appropriated after being examined by the Ministry of Foreign Trade and Economic Cooperation.

Article 39 Local foreign trade and economic departments shall review the applications for project fund appropriation for local use according to the annual project fund plan, and report them to the local financial departments for fund appropriation after gathering and arranging the projects each quarter, and the local financial departments shall appropriate funds to the project organizing units or small-and medium-sized enterprises after examination.

#### Chapter 9 Evaluation, Supervision and Inspection

Article 40 The Ministry of Finance and the Ministry of Foreign Trade and Economic Cooperation shall jointly supervise and inspect the market developing funds. The contents of inspection shall include: the examination and approval of the projects and the implementation, the use of project funds and the financial management. The forms of inspection may be following the whole process of the projects, giving selective examination to the relevant material or entrusting intermediary

agencies to conduct auditing, etc.

Article 41 The foreign trade and economic departments and financial departments shall establish strict project examination and approval system and fund examination system, strengthen the inspection over projects and the evaluation of fund use effect, so as to guarantee the directional use of the funds and make the best use of the funds.

Article 42 Local foreign trade and economic departments and financial departments shall summarize and analyze the use of the market developing funds each year, and shall report to the Ministry of Foreign Trade and Economic Cooperation and the Ministry of Finance before the end of March of the next year. Major projects (more than 1,000,000 RMB ) shall be specially reported to the Ministries within 45 days after the projects are completed.

Article 43 The small-and medium-sized enterprises or project organizing units that use the market developing funds shall keep the relevant original bills and vouchers in good conditions for future reference according to the relevant financial provisions, and shall cooperate with and provide the relevant material to the foreign trade and economic departments and financial departments when the departments are making a special inspection.

#### Chapter 10 Rules for Punishment

Article 44 Any of the following acts is in violation of the provisions of the Measures for Administration and these Detailed Rules for Implementation:

- 1.changing the use scope without authorization against the principles of market developing fund use;
- 2.withholding, misappropriating or embezzling the market developing funds;
- 3.using the funds for personal welfare, reward and consumer expenses or using the funds to make up the shortage of administrative funds;
- 4.repeatedly applying for the same project;
- 5.wangling the funds by using false material and vouchers;
- 6.the project organizing units directly use the market developing funds to improve their own profits and economic efficiency; and
7. other acts that violate the Measures for Administration, these Detailed Rules for Implementation and relevant laws and regulations of the state.

Article 45 For the small-and medium-sized enterprises or project organizing units that have committed any of the acts mentioned above, the financial departments shall recover the project



funds that have already been obtained by the enterprises and the units; the foreign trade and economic departments shall cancel their qualification for application, and shall prohibit them from applying for using the market developing funds for 5 years.

Article 46 For those that have seriously violated the Measures for Administration and these Detailed Rules for Implementation, the foreign trade and economic departments and financial departments shall give administrative punishment to the person in charge of that project and to the persons held directly responsible, if a crime is constituted, the departments shall submit it to the judicial departments, and the criminal responsibilities shall be investigated into according to law.

Article 47 If the Small-and Medium-Sized Enterprise Office or any local undertaking unit hasn't earnestly performed its functions and duties according to the provisions, the foreign trade and economic departments and financial departments shall make a notice to criticize them, and shall cancel the undertaking qualification of those whose circumstances are serious.

#### Chapter 11 Supplementary Provisions

Article 48 Necessary funds may be arranged from the market developing funds for central use and those for local use by the rate of less than 3% according to operation needs to pay the undertaking expenses and operation expenses to the undertaking units, consultation companies, evaluation companies, accounting firms and other intermediary agencies, so as to ensure the implementation of the evaluation, proving and auditing of the projects using the market developing funds, and to strengthen the supervision and administration of the project funds.

Article 49 Local foreign trade and economic departments and financial departments may formulate the specific measures for implementation of the market developing funds of their own according to the requirements of the Measures for Administration and these Detailed Rules for Implementation and taking the actual circumstances into consideration.

Article 50 The power to interpret these Detailed Rules for Implementation shall remain with the Ministry of Foreign Trade and Economic Cooperation jointly with the Ministry of Finance.

Article 51 These Detailed Rules for Implementation shall come into force on the date of promulgation.

## CHINESE TRANSLATION

## 中小企业国际市场开拓资金管理办法实施细则(暂行)

### 第一章 总则

第一条 为加强对中小企业国际市场开拓资金(以下简称“市场开拓资金”)的管理,提高资金使用效率,根据《中小企业国际市场开拓资金管理(试行)办法》(财企〔2000〕467号,以下简称“管理办法”),特制定《中小企业国际市场开拓资金管理办法实施细则(暂行)》(以下简称“实施细则”).

第二条 本实施细则所指的市场开拓资金包括中央财政用于支持中小企业开拓国际市场各项业务与活动的政府性基金和地方财政自行安排的专项资金。

第三条 市场开拓资金分为中央使用和地方使用两部分,实行中央和地方两级管理。地方使用部分由中央财政预算拨付的专项资金和地方财政自行安排的专项资金组成。

第四条 市场开拓资金的管理和使用应遵循公开透明、定向使用、科学管理、加强监督的原则。

### 第二章 管理部门与职责

第五条 各级外经贸部门和财政部门为市场开拓资金的主管部门,共同对市场开拓资金的使用和项目执行情况进行管理。

外经贸部门负责市场开拓资金的业务管理,包括确定市场开拓资金的支持方向和使用范围,提出年度项目资金计划,审核、论证资金使用项目。

财政部门负责市场开拓资金的预算和财务管理,包括审批年度项目资金计划,拨付市场

开拓资金,提出市场开拓资金的监管要求,并与外经贸部门共同对项目及资金的使用进行跟踪管理。

第六条 各级外经贸部门商财政部门同意后,可委托承办单位负责市场开拓资金的具体业务管理工作。

中央使用部分,由外经贸部商财政部委托中小企业国际市场开拓资金管理办公室(以下简称“中小企业办公室”)承办;地方使用部分,可由地方外经贸部门商财政部门委托地方承办单位承办,并报外经贸部和财政部备案。

中小企业办公室和地方承办单位的相关工作,接受外经贸部门和财政部门的监督和指导。

第七条 中小企业办公室和地方承办单位受外经贸部门和财政部门委托,主要承办下列工作:

1. 负责受理项目资金计划申请、项目实施申请和项目资金拨付申请并进行初审;
2. 根据项目资金计划申请情况草拟年度项目资金计划;
3. 负责对项目资金计划申请、项目实施申请和项目资金拨付申请材料的整理、汇总和统计分析;
4. 协助外经贸部门和财政部门对市场开拓资金使用情况、使用效果进行跟踪、检查;
5. 草拟年度项目资金计划执行情况报告;

6. 负责市场开拓资金有关管理规定的宣传和培训。

### 第三章 资金用途

第八条 市场开拓资金用于支持中小企业和为中小企业服务的企业、社会团体、事业单位（以下简称“项目组织单位”）组织中小企业开拓国际市场的活动。

第九条 市场开拓资金的主要支持内容是：举办或参加境外展览会；质量管理体系、环境管理体系、软件出口企业和各类产品的认证；国际市场宣传推介；开拓新兴市场；组织培训与研讨会；境外投（议）标等方面（具体支持内容及标准详见附件1）。

第十条 市场开拓资金优先支持下列活动

1. 贯彻市场多元化战略，支持面向拉美、非洲、中东、东欧和东南亚等新兴国际市场的拓展活动；

2. 贯彻以质取胜和科技兴贸战略，支持机电产品、高新技术产品、本国原产成分高于70%或拥有自主知识产权等产品拓展国际市场的活动；

3. 支持中小企业取得质量管理体系认证、环境管理体系认证和产品认证等国际认证；

4. 支持已获得质量管理体系认证、环境管理体系认证和产品认证的中小企业的国际市场拓展活动；

### 第四章 资金使用对象

第十一条 中小企业独立开拓国际市场活动的申请为企业项目申请；项目组织单位组织中

小企业开拓国际市场活动的申请为团体项目申请。

第十二条 符合下列条件的中小企业可以提出企业项目申请：

1. 具有企业法人资格，拥有进出口经营权或对外经济合作经营资格，上年度海关统计出口额在 1500 万美元以下；

2. 近两年在外经贸业务管理、财务管理、税收管理、外汇管理、海关管理等方面无违法行为；

3. 具有从事国际市场开拓的专业人员，对开拓国际市场有明确的工作安排和市场开拓计划。

第十三条 符合下列条件的项目组织单位可以提出团体项目申请：

1. 组织的活动以支持中小企业开拓国际市场和提高中小企业国际竞争力为目的；

2. 参加活动的企业在 10 家以上（含 10 家），其中 70% 以上企业符合本实施细则第十二条规定的中小企业申请条件；

3. 申请支持的资金直接受益于参加活动的企业，以降低参加活动企业的费用和开拓市场的风险，提高企业效益。

第十四条 参加团体项目的企业，不得针对同一项目另外申请使用市场开拓资金。

## 第五章 资金管理和使用标准

第十五条 中央财政安排的市场开拓资金分为中央使用和地方使用两部分。直接由中央使

用的资金占当年资金计划安排的30%，地方使用的资金占当年资金计划安排的70%。

第十六条 市场开拓资金支持比例原则上不超过支持项目所需金额的50%。对西部地区的中小企业，以及符合本实施细则第十条第一款所列贯彻市场多元化战略所开展的市场开拓活动，支持比例可提高到70%。

第十七条 以外币为计算单位发生的费用支出，按费用支出凭证发出日中国人民银行公布的外汇牌价，折算为人民币。

#### 第六章 项目资金计划管理

第十八条 外经贸部和财政部根据年度市场开拓资金计划安排，共同商定下一年度中央使用部分和分配各地方使用部分的资金额度。

分配地方的资金额度由外经贸部和财政部于每年7月1日前下达到地方外经贸部门和财政部门。

第十九条 外经贸部和地方外经贸部门根据年度市场开拓资金额度，负责提出下一年度的中央使用部分和地方使用部分的年度项目资金计划。项目资金计划内容包括：具体项目、支持内容、支持比例、支持金额等。

第二十条 地方使用部分的下一年度项目资金计划由地方外经贸部门经同级财政部门审核后，于每年8月15日前报送外经贸部。

外经贸部汇总提出下一年度全国市场开拓资金项目资金计划，于每年9月10日前报财政部。

第二十一条 财政部审核后,于每年10月10日前向外经贸部批复下一年度全国市场开拓资金项目资金计划。

财政部和外经贸部根据年度项目资金计划,于每年11月1日前共同向地方财政部门和外经贸部门下达下一年度项目资金计划。

第二十二条 可列入中央使用部分年度项目资金计划的项目包括:

1. 项目组织单位组织全国或跨地区的中小企业开拓国际市场活动提出的团体项目;
2. 中央企业组织中小企业开拓国际市场活动提出的团体项目;
3. 符合本实施细则第十二条规定的中央企业或中央企业在京办理工商登记的子公司通过中央企业提出的企业项目。

第二十三条 可列入地方使用部分年度项目资金计划的项目包括:

1. 项目组织单位组织地方中小企业开拓国际市场活动提出的团体项目;
2. 在本地区办理工商登记并符合本实施细则第十二条规定的中小企业提出的企业项目;
3. 在本地区办理工商登记并符合本实施细则第十二条规定的中央企业的子公司提出的企业项目。

第二十四条 财政部和外经贸部可以根据市场开拓资金的使用情况和使用效果,在执行年度中对下达的本年度项目资金计划做适当调整。



第二十五条 财政部根据下达的年度项目资金计划拨付资金。其中,分配地方使用部分的资金,根据年度项目资金计划一次或分次拨付到地方财政部门;中央预算管理机构使用的市场开拓资金由财政部直接拨付;中央使用部分的其它市场开拓资金,根据年度项目资金计划按季度拨付到外经贸部。

## 第七章 申请程序

第二十六条 项目资金计划申请。符合本实施细则第十二、十三条申请条件的中小企业或项目组织单位,可于每年7月1日至7月31日,按照本实施细则所称的支持内容,向中小企业办公室或地方外经贸部门提出下一年度项目资金计划申请。

第二十七条 中小企业或项目组织单位在提出项目资金计划申请时,应提交申请单位基本情况、申请报告、申请项目基本情况(详见附件2),并附相关资料。

第二十八条 财政部和外经贸部批复下一年度项目资金计划后,外经贸部门对项目资金计划的具体内容进行公示。中小企业和项目组织单位根据外经贸部门和财政部门批复的项目资金计划着手准备有关活动。

第二十九条 项目实施申请。中小企业或项目组织单位根据批复的年度项目资金计划,在项目实施30日前向中小企业办公室或地方外经贸部门提出项目实施申请。

第三十条 中小企业或项目组织单位在提出项目实施申请时,应提交项目实施申请、项目实施说明(详见附件3),并附相关资料。

第三十一条 外经贸部或地方外经贸部门对年度项目资金计划内的项目实施申请,可于1

0 日内直接审核批复，同时抄送财政部门。

第三十二条 对申请调整项目资金计划内容的项目，经中小企业办公室或地方外经贸部门（商财政部门）提出初步意见，报外经贸部和财政部审批。

第三十三条 无法在年度内按项目资金计划完成的项目，中小企业或项目组织单位应及时向中小企业办公室或地方外经贸部门提出项目终止或顺延申请，由外经贸部门审批。

第三十四条 对企业项目申请，每个项目给予支持的资金最高不超过 3 0 万元人民币；对团体项目申请，每个项目给予支持的资金最高不超过 3 0 0 万元人民币。

#### 第八章 资金拨付

第三十五条 市场开拓资金采取事后拨付的原则，即在项目完成后一个月内，中小企业或项目组织单位向中小企业办公室或地方外经贸部门提出项目资金拨付申请。

第三十六条 申请拨付项目资金时，应提交以下材料：

1. 中小企业国际市场开拓资金项目资金拨付申请表（详见附件 4）；
2. 国际市场开拓活动的项目总结报告，主要包括：费用支出情况、取得的主要成绩及存在的问题等；
3. 实际发生费用的合法凭证（复印件）。

第三十七条 按照预算改革和国库集中支付的要求，市场开拓资金应通过各级财政部门逐步实行国库集中支付。

第三十八条 中小企业办公室根据年度项目资金计划,对中央使用部分的项目资金拨付申请进行初审,按季度汇总整理后报外经贸部。其中,中央预算管理单位的项目资金由财政部审核后直接拨付,其它单位的项目资金由外经贸部审核后拨付。

第三十九条 地方外经贸部门根据年度项目资金计划对地方使用部分的项目资金拨付申请进行复核,每季度按项目汇总整理后报地方财政部门申请拨付资金,地方财政部门审核后向项目组织单位或中小企业拨付资金。

#### 第九章 评估、监督和检查

第四十条 财政部和外经贸部对市场开拓资金共同实施监督检查。检查内容包括:项目的审批和执行情况,项目资金的使用和财务管理情况。检查方式可以采用跟踪项目全过程、抽查有关资料或委托中介机构审计等。

第四十一条 外经贸部门和财政部门应建立严格的项目审批和资金审核制度,加强对项目的检查和资金使用效益的评估,确保资金的定向使用,发挥资金的最佳效益。

第四十二条 地方外经贸部门与财政部门每年要对市场开拓资金的使用情况进行总结和分析,并于次年3月底前上报外经贸部和财政部。重大项目(100万元人民币以上)在项目完成后45日内专题上报。

第四十三条 使用市场开拓资金的中小企业或项目组织单位应按有关财务规定妥善保管有关原始票据及凭证备查,对外经贸部门和财政部门的专项检查,应积极配合并提供有关资料。

## 第十章 处罚原则

第四十四条 凡有下列行为，均属违反管理办法和本实施细则规定的行为：

1. 违反市场开拓资金使用原则，擅自改变使用范围的；
2. 截留、挪用、侵占市场开拓资金的；
3. 用于个人福利、奖励及消费性开支或用于补充行政经费不足的；
4. 同一项目重复申请的；
5. 利用虚假材料和凭证骗取资金的；
6. 项目组织单位利用市场开拓资金，直接用于提高自身盈利水平和经济效益的；
7. 违反管理办法、本实施细则及国家有关法律法规的其它行为。

第四十五条 对发生上述行为的中小企业或项目组织单位，财政部门将追回已经取得的项目资金；外经贸部门将取消其申请资格，并在五年内不允许其申请使用市场开拓资金。

第四十六条 严重违法管理办法和本实施细则的，将由外经贸部门和财政部门对该项目的主管人员和直接责任者给予行政处分，构成犯罪的提交司法部门依法追究刑事责任。

第四十七条 中小企业办公室或地方承办单位未能按规定认真履行工作职责的，外经贸部门商财政部门将对其提出通报批评，严重者取消承办资格。

## 第十一章 附则

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第四十八条 中央使用部分和地方使用部分的市场开拓资金,根据业务需要,可按不超过3%的比例安排必要的经费,支付聘请承办单位、咨询公司、评估公司、会计师事务所等中介机构的承办费用和业务费用支出,保证市场开拓资金项目评估、论证和审计工作的实施,强化项目资金的监督管理。

第四十九条 各地外经贸部门与财政部门可根据管理办法及本实施细则要求,结合工作实际,制定本地区市场开拓资金的具体实施办法,报外经贸部和财政部备案。

第五十条 本实施细则由外经贸部会同财政部解释。

第五十一条 本实施细则自发布之日起实施。

Circular of the Ministry of Finance, the Ministry of Foreign Trade and Economic Cooperation Concerning Printing and Distributing the Measures for the Administration of International Market Developing Funds of Small-and Medium-Sized Enterprises (for Trial Implementation)

[No.457 (2000) of the Enterprise Department of the Ministry of Finance]

The financial departments (bureaus), foreign trade economic commissions (departments, bureaus) of all provinces, autonomous regions, municipalities directly under the Central Government and cities directly under State Planning, all import-export chambers of commerce and all enterprises directly under the Central Government:

According to the guiding principles of the Circular of the General Office of the State Council on Transmitting the Opinions of the Ministry of Foreign Trade and Economic Cooperation Concerning Further Adopting Measures to Encourage and Expand Foreign Trade Export [No.71 (1999) of the General Office of the State Council], the Ministry of Finance and the Ministry of Foreign Trade and Economic Cooperation have formulated the Measures for the Administration of International Market Developing Funds of Small-and Medium-Sized Enterprises, which is hereby printed and distributed to you, please carry them out accordingly.

Attachment: Measures for the Administration of International Market Developing Funds of Small-and Medium-Sized Enterprises (for Trail Implementation)

Ministry of Finance

Ministry of Foreign Trade and Economic Cooperation

Oct.24, 2000

Attachment: Measures for the Administration of International Market Developing Funds of Small-and Medium-Sized Enterprises (for Trail Implementation)

#### Chapter 1 General Provisions

Article 1 These Measures are formulated in order to support the development of small-and medium-sized enterprises, to encourage small-and medium-sized enterprises to join in the competition of international markets, to reduce the business risks of the enterprises, to promote the development of national economy and to strengthen the administration of the "international market developing funds of small-and medium-sized enterprises" (hereinafter referred to as "market developing funds").

Article 2 "Market developing funds" in these Measures refer to the governmental funds of the central treasury that are used to help the small-and medium-sized enterprises open up the international markets.

Article 3 The management and use of the "market developing funds" shall follow the principles of open and transparency, directional use, scientific administration and strengthened supervision.

Chapter 2 Targets and Direction of Use

Article 4 The targets of the "market developing funds" are small-and medium-sized enterprises, and in principle the focus shall be the small-and medium-sized enterprises that have the qualification of independent enterprise as legal person and have the power to manage the import and export businesses.

Article 5 An enterprise applying for the use of the funds shall meet the following requirements:

- 1) having obtained the qualification of enterprise as legal person according to law and having the power to manage the import and export businesses;
- 2) the customs statistics of export value of the enterprise of last year is 15,000,000 dollars or less, and the enterprise has sound financial management system and good financial management records;
- 3) having the employees who specialize in foreign trade and economic businesses and who possess the basic skills of foreign trade and economic, and having definite work arrangements and market developing plans.

Article 6 The "market developing funds" are used to help the small-and medium-sized enterprises open up the international markets. Prior supports are given to the enterprises or market developing activities that are in accordance with the provisions of Article 5 and that possess any of the following conditions.

- 1) carrying out the strategy of market diversity to open up the new and emerging international markets;
- 2) carrying out the strategy of developing the trade by science and technology, helping the small-and medium-sized enterprise acquire the international standard certification, and helping the high-and new-tech enterprises and enterprises of mechanical and electrical products export open up the international markets;
- 3) having obtained the certification of quality administrative system, the certification of environmental administrative system and the product certification;
- 4) more than 70% of the components of the products are home-made; and
- 5) the products possess independent intellectual property.

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### Chapter 3 Forms of Use

Article 7 The "market developing funds" adopt the form of partial support, namely, providing part of the support needed to open up the markets, and the rest shall be born by the enterprises. The part of support born by the "market developing funds" shall be determined by specific rules for implementation.

Article 8 The form of partial support adopts two methods namely gratuitous support and risk support. Risk support means that the "market developing funds" shall bear part of the risks that may arise in opening up the markets, the enterprise will get the risk support if it has made no achievement in the markets development, and will not get the support otherwise.

### Chapter 4 Budget Management

Article 9 The "market developing funds" are divided into two parts, namely, the central part and the local part, and adopt two-level administration of the central administration and local administration.

Article 10 There are two channels of the appropriation of "market developing funds": the funds to be used by central authorities and by the units directly under the central authorities are directly appropriated to the budget units at the central level by the Ministry of Finance, and the budget units are responsible for the appropriation to the specific units that use the funds; the funds to be used by local enterprises shall be appropriated to the financial departments (including the financial departments of provinces, autonomous regions, municipalities directly under the Central Government and cities directly under State Planning, the same below), and the financial department at the provincial level shall directly appropriate the funds to the specific units that use the funds.

Article 11 The "market developing funds" under the central administration are used to support the national activities of developing the international markets, the selection and reporting of specific projects using the funds shall be undertaken by the relevant import-export chambers of commerce or intermediary agencies (hereinafter referred to as the undertaking units) entrusted by the Ministry of Foreign Trade and Economic Cooperation and the Ministry of Finance.

Article 12 The "market developing funds" under the local administration are used to support the activities of those localities of developing the international markets, the selection and reporting of specific projects using the funds shall be undertaken by the undertaking units determined by the foreign trade and economic departments and financial departments of the localities, and shall be reported to the Ministry of Foreign Trade and Economic Cooperation and the Ministry of Finance for record.

Article 13 The financial departments and the foreign trade and economic departments of localities shall bring forward the application for the annual budget of the "market developing funds" and report it to the Ministry of Foreign Trade and Economic Cooperation. The Ministry of Foreign



Trade and Economic Cooperation shall make suggestions on the overall annual budget of the "market developing funds and report them to the Ministry of Finance.

Article 14 The "market developing funds" appropriated to localities by the central finance shall be determined by the Ministry of Finance and the Ministry of Foreign Trade and Economic Cooperation according to the status of the foreign trade and economic businesses and the matching local financial capacity of localities. Localities may match part of the local funds with the "market developing funds". The administration of the "market developing funds" of the localities shall be jointly determined by the local financial departments and foreign trade and economic departments, and shall be reported to the Ministry of Foreign Trade and Economic Cooperation and the Ministry of Finance for record.

#### Chapter 5 Administrative responsibilities

Article 15 The Ministry of Foreign Trade and Economic Cooperation and the local foreign trade and economic departments are responsible for the administration of the business of "market developing funds".

Article 16 The Ministry of Finance and the local financial authorities are responsible for the examination of the budget and the appropriation of the "market developing funds", and for the supervision of the use of the funds.

Article 17 The undertaking units shall implement uniform measures for specific administration, be responsible for accepting the applications of the enterprises, and shall provide convenient, considerate and fast services for the enterprises.

#### Chapter 6 Evaluation, Supervision and Inspection

Article 18 The undertaking units shall follow and evaluate the use of the "market developing funds", and shall report regularly the evaluation results and the status of use to the Ministry of Foreign Trade and Economic Cooperation and the local foreign trade and economic departments.

Article 19 The local financial departments and foreign trade and economic departments shall jointly report the use of the funds to the Ministry of Finance and the Ministry of Foreign Trade and Economic Cooperation at the end of each year.

Article 20 The Ministry of Foreign Trade and Economic Cooperation and the local foreign trade and economic departments are responsible for the inspection of the businesses of "market developing funds", and shall report the results of the inspection to the Ministry of Finance and local financial departments.

Article 21 The Ministry of Finance and local financial departments shall supervise and inspect the financial administration of the "market developing funds", and may entrust auditing departments or social auditing agencies to carry out financial inspection and auditing, and shall investigate and

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punish the acts violating the provisions of financial administration.

#### Chapter 7 Rules for Punishment

Article 22 No unit may change the use of the "market developing funds" without authorization. The funds withheld, misappropriated or embezzled by any unit shall be recovered and the appropriation of them shall be stopped at once, if a crime is constituted, the criminal responsibilities shall be investigated into. If any undertaking unit violates the provisions, its qualification for undertaking shall be cancelled.

Article 23 The enterprises shall submit the relevant applying documents according to the facts. The financial departments have the right to recover the funds that have been obtained by the enterprises swindling and misappropriating the "market developing funds", and to cancel their qualification for application, and if a crime is constituted, the criminal responsibilities shall be investigated into according to law.

#### Chapter 8 Supplementary Provisions

Article 24 The Ministry of Finance and the Ministry of Foreign Trade and Economic Cooperation are jointly responsible for the interpretation of these Measures.

Article 25 The specific provisions on the implementation of support (help) in these Measures shall be formulated by the Ministry of Foreign Trade and Economic Cooperation and the Ministry of Finance.

Article 26 These Measures shall go into effect on the date of promulgation.

## CHINESE TRANSLATION

**财政部 对外贸易经济合作部关于印发《中小企业国际市场开拓资金管理(试行)办法》的通知**

财企[2000]467号

实施日期：2000-10-24

各省、自治区、直辖市、计划单列市财政厅(局)、外经贸委(厅、局)，各进出口商会，各中央直属企业：

根据《国务院办公厅转发外经贸部等部门关于进一步采取措施鼓励扩大外贸出口意见的通知》(国办发[1999]71号)精神，财政部和外经贸部制定了《中小企业国际市场开拓资金管理(试行)办法》，现印发给你们，请遵照执行。

附件：中小企业国际市场开拓资金管理(试行)办法

附件：

中小企业国际市场开拓资金管理(试行)办法

**第一章 总则**

**第一条** 为支持中小企业发展，鼓励中小企业参与国际市场竞争，降低企业经营风险，促进国民经济发展，加强对“中小企业国际市场开拓资金”(以下简称“市场开拓资金”)的管理，制定本办法。

**第二条** 本办法所称“市场开拓资金”是指中央财政用于支持中小企业开拓国际市场各项活动的政府性基金。

**第三条** “市场开拓资金”的管理和使用应当遵循公开透明、定向使用、科学管理、加强监督的原则。

## 第二章 使用对象和方向

第四条 “市场开拓资金”以中小企业为使用对象，原则上重点用于支持具有独立企业法人资格和进出口经营权的中小企业。

第五条 申请使用的企业应具备以下条件：

- (一)依法取得企业法人资格，有进出口经营权；
- (二)企业上年度出口额的海关统计数在 1500 万美元以下，具有健全的财务管理制度和良好的财务管理记录；
- (三)有专门从事外贸业务并具有对外经济贸易基本技能的人员，对开拓国际市场有明确的工作安排和市场开拓计划。

第六条 “市场开拓资金”用于支持中小企业开拓国际市场的各种活动。对符合本办法第五条的规定并具备以下条件之一的企业或市场开拓活动给予优先支持：

- (一)贯彻市场多元化战略，对新兴国际市场的拓展活动；
- (二)贯彻科技兴贸战略，支持中小企业取得国际标准认证，支持高新技术和机电产品出口企业拓展国际市场的活动；
- (三)获得质量管理体系认证、环境管理体系认证和产品认证的；
- (四)产品包含的本国原产成分高于 70% 的；
- (五)产品拥有自主知识产权的。

### 第三章 使用方式

第七条 “市场开拓资金”实行部分支持方式,即提供开拓市场所需的部分支持,其余由企业承担。“市场开拓资金”承担支持部分由具体实施规定确定。

第八条 部分支持方式采取无偿支持和风险支持两种方法。风险支持是指由“市场开拓资金”承担开拓市场可能出现的部分风险,企业如未取得开拓市场成效则可获得风险支持,如取得成效则不能获得支持。

### 第四章 预算管理

第九条 “市场开拓资金”分为中央和地方两部分,实行中央和地方两级管理。

第十条 “市场开拓资金”的拨付渠道分两条,对涉及中央及其直属单位使用的资金,由财政部直接拨付到中央一级预算单位,由中央一级预算单位负责拨付到具体使用单位;对涉及地方企业使用的资金,由财政部直接划拨到省级财政部门(含省、自治区、直辖市及计划单列市财政,以下同),由省级财政部门直接划拨到具体使用单位。

第十一条 “市场开拓资金”的中央管理部分用于支持全国性的开拓国际市场活动,具体使用项目的筛选和申报,由外经贸部商财政部委托有关进出口商会或中介机构承办(以下简称承办单位)。

第十二条 “市场开拓资金”的地方部分用于进行本地区开拓国际市场活动,具体使用项目的筛选和申报,由各地外经贸主管部门商财政主管部门确定具体承办单位承办,并报外经贸部和财政部备案。

第十三条 各地外经贸主管部门商地方财政主管部门提出“市场开拓资金”的年度预算申请,报外经贸部。外经贸部对“市场开拓资金”年度预算总盘子提出建议,报财政部。

第十四条 中央财政拨付各地“市场开拓资金”的部分，由外经贸部商财政部根据各地外经贸业务及地方财力配套等情况确定。各地可根据当地财力情况配套一部分用于“市场开拓资金”。各地“市场开拓资金”的管理，由地方财政主管部门、外经贸主管部门共同确定，并报外经贸部和财政部备案。

#### 第五章 管理职责

第十五条 外经贸部和地方外经贸主管部门负责“市场开拓资金”的业务管理。

第十六条 财政部和地方财政主管部门负责审核“市场开拓资金”预算、资金拨付，并对资金的使用进行监督。

第十六条 承办单位执行统一的具体管理办法，负责受理企业申请，为企业提供方便、周到、快捷的服务。

#### 第六章 评价、监督和检查

第十八条 承办单位对“市场开拓资金”使用效果进行跟踪和评价，并将评价结果和使用情况定期报送外经贸部和地方外经贸主管部门。

第十九条 年度终了，地方财政主管部门和外经贸主管部门联合将资金使用情况报送财政部和外经贸部。

第二十条 外经贸部和地方外经贸主管部门负责对“市场开拓资金”业务工作进行检查，并将检查结果报送财政部和地方财政主管部门。

第二十一条 财政部和地方财政主管部门应对“市场开拓资金”的财务管理工作进行监督检查，也可委托审计部门或社会审计机构进行财务检查和审计，并对违反财务管理规定的行为进行查处。

第七章 罚则

第二十二条 任何单位不得擅自改变“市场开拓资金”用途。对截留、挪用、侵占资金的单位，应立即追缴并停止拨付，构成犯罪的要依法追究刑事责任。对违反规定的承办单位取消其承办资格。

第二十三条 企业应据实报送有关申请材料。对于骗取和挪用“市场开拓资金”的企业，财政部门有权追回已经取得的款项，并在五年内取消其申请资格，构成犯罪的要依法追究刑事责任。

第八章 附则

第二十四条 本办法由财政部会同外经贸部解释。

第二十五条 本办法有关支持的具体实施规定，由外经贸部和财政部另行制定。

第二十六条 本办法自发布之日起执行。



**Circular of the Ministry of Finance and the State Administration of Taxation on Issue of  
stopping implementation of some expired taxation regulatory document**

**(CaiShui [2009] No.138)**

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 Production and Construction Corps.

Through approval of the State Council, following expired taxation regulatory document stopped implementation after Dec. 31, 2008:

1.....

Omitted

17. Circular of the Ministry of Finance and the State Administration of Taxation on issues of VAT refund after collection of dies products (CaiShui [2006] No. 152)

.....omitted

Please implement accordingly.

**Ministry of Finance**

**State Administration of Taxation**

**Dec.7,2009**

财政部、国家税务总局关于发布部分到期停止执行税收规范性文件的通知  
(财税[2009]138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:

经国务院批准,下列税收规范性文件于2008年12月31日到期后停止执行。

- 1.《财政部 国家税务总局关于下岗失业人员再就业有关税收政策问题的通知》(财税[2002]208号)
- 2.《财政部 国家税务总局关于北京市车辆通行费免征营业税问题的通知》(财税[2003]57号)
- 3.《财政部 国家税务总局关于企业改制重组若干契税政策的通知》(财税[2003]184号)
- 4.《财政部 国家税务总局关于延长宁波市大榭岛土地成片开发项目土地增值税免税期限的通知》(财税[2004]192号)
- 5.《财政部 国家税务总局关于延长海南省三亚亚龙湾旅游度假区土地增值税免税期限的通知》(财税[2004]225号)
- 6.《财政部 国家税务总局关于债转股企业有关税收政策的通知》(财税[2005]29号)
- 7.《财政部 国家税务总局关于北京奥林匹克转播有限公司有关税收政策的通知》(财税[2005]156号)
- 8.《财政部 国家税务总局关于中央企业清产核资有关税收处理问题的通知》(财税[2006]18号)
- 9.《财政部 国家税务总局关于延长企业改制重组若干契税政策执行期限的通知》(财税[2006]41号)
- 10.《财政部 国家税务总局关于广西壮族自治区有线数字电视收入营业税问题的通知》(财税[2006]86号)
- 11.《财政部 国家税务总局关于免征深圳市有线数字电视收入营业税的通知》(财税[2006]87号)
- 12.《财政部 国家税务总局关于铁道通信信息有限责任公司等单位房产税城镇土地使用税政策的通知》(财税[2006]90号)
- 13.《财政部 国家税务总局关于国有控股公司投资组建新公司有关契税政策的通知》(财税[2006]142号)
- 14.《财政部 国家税务总局关于数控机床产品增值税先征后退政策的通知》(财税[2006]149号)
- 15.《财政部 国家税务总局关于铸件产品增值税先征后退问题的通知》(财税[2006]150号)
- 16.《财政部 国家税务总局关于锻件产品增值税先征后退问题的通知》(财税[2006]151号)
- 17.《财政部 国家税务总局关于模具产品增值税先征后退问题的通知》(财税[2006]152号)
- 18.《财政部 国家税务总局关于促进农产品连锁经营试点税收优惠政策的通知》(财税[2007]10号)

19. 《财政部 国家税务总局关于继续免征中国铁通集团有限公司营业税的通知》（财税[2007]21 号）

20. 《财政部 国家税务总局关于吉林省由城市信用社更名改制的农村信用社有关税收政策问题的通知》（财税[2007]144 号）

21. 《财政部 国家税务总局关于北京华储食糖交易市场有限责任公司竞买国储糖手续费收入免征营业税的通知》（财税[2008]22 号）  
请遵照执行。

财政部 . . .

国家税务总局 . .

二〇〇九年十二月七日

## No of List of Purchased Home-made Equipment for Project

No.	Name of Supplier	Name of equipment	Unit	Amount	Price	Value	Tax Total	No. of VAT invoice	Amount of payment	Remark
To:										
total										

Export enterprise Handler ( seal )	Authority for tax refund Handler Director	Opinion of authority for tax refund Handler Director
People in charge Year Month Day	People in charge	People in charge ( Seal )

This form is in triplicate and should be kept by export enterprise, authority for tax collection and tax refund separately.

外商投资项目采购国产设备退税申报表

纳税人名称：

申报年月

单位：元

纳税人识别号：

《符合国家产业政策的外资项目确认书》编号：

《项目采购国产设备清单》号

码

序号	供货企业名称	采购设备名称	单位	数量	单价	金额	税额	价税合计	增值税专用发 票号码	付款金额	备注
	合计										

出口企业 经办人  (公章) 年 月 日	退税部门 经办人 科长 负责人	退税机关审批意见： 经办人： 科长： 负责人： (公章)
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注：本表一式三联，退税机关审批后返给企业一联，征税机关一联，退税机关留存一联

Notice of the State Administration of Taxation and the National Development and Reform Commission on the Relevant Tax Refund Policies for Foreign-funded Projects that Purchase Home-made Equipment  
(No.121 [2008] of the State Administration of Taxation)

The state taxation bureaus and development and reform commissions of all provinces, autonomous regions, municipalities directly under the Central Government and cities under separate state planning:

To improve the tax refund policies for foreign-funded projects that purchase home-made equipment, we hereby notify you of the relevant issues as follows:

I. For a foreign-funded project which has been approved by the relevant department (hereinafter referred to as the approved project) before July 1, 2006 and for which the tax refund formalities have not been handled according to the Notice of the State Administration of Taxation and the National Development and Reform Commission on Issuing the Administrative Measures for Refunding Tax to Foreign-funded Projects that Purchase Home-made Equipment (for Trial Implementation) (No.111 [2006] of the State Administration of Taxation) before this Notice is issued, the foreign-funded enterprise concerned may, before February 28, 2009, apply to the state taxation bureau of the province (autonomous region, municipality directly under the Central Government or city under separate state planning) at the locality of the enterprise, and handle the tax refund formalities according to the Notice of the State Administration of Taxation on Issuing the Administrative Measures for Refunding Tax to Foreign-funded Enterprises for Their Purchase of Home-made Equipment (for Trial Implementation) (No.171 [1999] of the State Administration of Taxation) upon approval. No application filed after February 28, 2009 will be accepted. The tax authorities shall immediately notify the relevant enterprises after receiving this Notice. Other approved projects for which the tax refund formalities have been handled according to the procedure described in Document No.111 [2006] of the State Administration of Taxation before this Notice is issued and the foreign-funded projects approved after July 1, 2006 shall be governed by Document No.111 [2006] of the State Administration of Taxation in terms of tax refund issues.

II. To obtain a letter of confirmation of a project, the project owner shall submit an application to the development and reform department according to the prescribed procedure within three months after the project is approved and the home-made equipment purchase contract is concluded. There shall be only one letter of confirmation for one project. The list of equipment and the letter of confirmation of a project shall be issued at the same time in principle. For a project that requires a long construction period or a large quantity of equipment, and therefore its list of equipment cannot be determined at the time when the formalities for getting the letter of confirmation are handled, the letter of confirmation shall be handled once and for all while the list of equipment can be confirmed by several times, more specifically, twice every year at most.

III. A foreign-funded enterprise which is an ordinary VAT payer shall, after purchasing home-made equipment, handle the certification formalities at the competent tax authority within 90 days from the date when the VAT invoice for home-made equipment is issued. No

foreign-funded enterprise may handle the tax refund formalities without handling the certification formalities or passing the certification.

IV. The five-year supervision period for the home-made equipment for which the tax refund formalities have been handled shall start from the date indicated in the Income Refund Notice issued by the tax authority for the home-made equipment. During the supervision period, the foreign-funded enterprise concerned must submit the materials about the place where the home-made equipment is stored, the fixed-assets accounting book code and the digital picture of the equipment to the competent tax authority for future reference. The competent tax authority shall check the operation status of the home-made equipment on a regular basis, and the foreign-funded enterprise shall make up tax if it falls under any circumstances which so require.

V. Other issues shall still be governed by Document No.111 [2006] of the State Administration of Taxation.

VI. After the revised Interim Regulation of the People's Republic of China on Value-added Tax comes into force, provisions governing the applicable policies to the foreign-funded projects of the encouraged category approved before January 1, 2009 shall be formulated separately.

State Administration of Taxation

National Development and Reform Commission

December 16, 2008



**国家税务总局、国家发展和改革委员会关于外商投资项目采购国产设备退税有关政策的通知**

**( 国税发[2008]121 号 )**

各省、自治区、直辖市和计划单列市国家税务局，发展改革委：

为完善外商投资项目采购国产设备退税政策，现将有关问题明确如下：

一、2006 年 7 月 1 日前已经有关部门按照规定批准的外商投资项目( 以下简称已批准项目 )，凡在本通知下发前尚未按《国家税务总局 国家发展和改革委员会关于印发〈外商投资项目采购国产设备退税管理试行办法〉的通知》( 国税发〔2006〕111 号 ) 的规定办理退税的，外商投资企业可在 2009 年 2 月 28 日前向企业所在地省( 自治区、直辖市和计划单列市 ) 国家税务局提出申请，经批准可按《国家税务总局关于印发〈外商投资企业采购国产设备退税管理试行办法〉的通知》( 国税发〔1999〕171 号 ) 的规定办理退税( 税务机关接到本通知后，应及时告知相关企业 )，逾期不再办理。本通知下发前已按国税发〔2006〕111 号文件规定的程序办理退税的其他已批准项目和 2006 年 7 月 1 日后核准的外商投资项目，一律按国税发〔2006〕111 号文件的规定办理退税。

二、项目确认书的办理，需在项目按规定核准并在国产设备采购合同签订后三个月内，由项目业主单位按程序向发展改革部门提出申请。每个项目只能办理一个项目确认书，设备清单原则上应与项目确认书同时出具。对于部分项目建设时间长、采购设备规模大，在办理项目确认书时无法确定全部设备清单的项目，可以采取一次办理项目确认书，分批确认项目清单的方式，但清单确认每年不得超过两次。

三、属于增值税一般纳税人外商投资企业购买国产设备后，应自购买设备开具增值税专用发票的开票之日起 90 日到主管税务机关认证，未经过认证或认证未通过的一律不予办理退税。

四、已办理退税的国产设备的 5 年监管期，以税务机关开具该国产设备的《收入退还书》上的日期为起始日期开始计算。在监管期内，外商投资企业须将已退税设备有关存放区域、固定资产核算账册凭证编码的资料及设备的数码照片报主管税务机关备查；主管税务机关要定期检查该国产设备的运营情况，如发生政策规定应补税情形的要依法予以补税。

五、其他事项仍按国税发〔2006〕111 号文件规定执行。

六、新修订的《中华人民共和国增值税暂行条例》施行后，2009 年 1 月 1 日前经合规核准的外商投资鼓励类项目适用政策问题，另行规定。

国家税务总局□□

国家发展和改革委员会

二〇〇八年十二月十六日

Notice of the Ministry of Finance and the State Administration of Taxation on Stopping the Implementation of the Policy of Refunding Tax to Foreign-funded Enterprises for Their Purchase of Home-made Equipment

(No.176 [2008] of the Ministry of Finance)

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

To cooperate in the nationwide VAT transformation reform and regulate the tax regime, upon the approval of the State Council, we decided to stop implementing the policy of refunding VAT to foreign-funded enterprises for their purchase of home-made equipment. We hereby notify you of the relevant issues as follows:

I. From January 1, 2009, the policy that foreign-funded enterprises that purchase home-made equipment within the total amount of investment may have all the VAT on the home-made equipment refunded shall not be implemented any more. The following documents and articles shall be abolished simultaneously:

1. Notice of the State Administration of Taxation on Issuing the Administrative Measures for Refunding Tax to Foreign-funded Enterprises for Their Purchase of Home-made Equipment (for Trial Implementation) (No.171 [1997] of the State Administration of Taxation);
2. Article 1 of the Notice of the Ministry of Finance and the State Administration of Taxation on Several Specific Issues Concerning Refunding (Exempting) the Tax on Exported Goods (No.116 [2004] of the Ministry of Finance);
3. Notice of the Ministry of Finance and the State Administration of Taxation on Adjusting the Coverage of the Tax Refund Policy for Foreign Investment Projects that Purchase Home-made Equipment (No.61 [2006] of the Ministry of Finance);
4. Notice of the State Administration of Taxation and the National Development and Reform Commission on Issuing the Measures for the Administration of Tax Refund to Foreign Investment Projects that Purchase Home-made Equipment (No.111 [2006] of the State Administration of Taxation); and
5. Notice of the State Administration of Taxation on the Issue of Tax Refund for the Purchase of Home-made Products by Construction Undertaking Enterprises upon the Entrustment of Foreign-funded Enterprises by Way of Contracting for Labor and Materials (No.637 [2007] of the State Administration of Taxation)

II. To guarantee the smooth transition of the policy, a foreign-funded enterprise may continue to enjoy the VAT refund policy according to the original provisions for the home-made equipment purchased on or before June 30, 2009 if the VAT invoice is verified as correct, provided that the following requirements shall be met at the same time:

1. it has obtained the Letter of Confirmation of a Foreign-funded Project Conforming to the State Industrial Policies before November 9, 2008, and has registered at the competent tax authority before December 31, 2008;
2. it has actually purchased the home-made equipment, has been issued a VAT invoice and has applied to the competent tax authority for tax refund before June 30, 2009; and
3. the purchased home-made equipment has been listed into the List of Home-made Equipment for Project Procurement.

III. The VAT on the home-made equipment that has enjoyed the VAT refund policy as purchased

by foreign-funded enterprises shall not be counted into the input tax to be deducted or offset from the output tax.

IV. The home-made equipment that has enjoyed the VAT refund policy as purchased by a foreign-funded enterprise shall be under the supervision of the competent tax authority for five years. During the period of supervision, if the enterprise is transformed into a Chinese-funded enterprise, or the ownership of the equipment is transferred as the equipment is assigned or given as a gift, or the equipment is leased or used for reinvestment, the foreign-funded enterprise shall make up the refunded tax to the competent tax authority. The amount of tax to be made up shall be calculated according to the following formula:

The amount of tax to be made up = net value of home-made equipment × applicable tax rate

The net value of home-made equipment shall be the net value calculated upon the depreciation of equipment as accrued according to the financial and accounting rules.

Ministry of Finance

State Administration of Taxation

December 25, 2008

财政部、国家税务总局关于停止外商投资企业购买国产设备退税政策的通知

( 财税[2008]176 号 )

各省、自治区、直辖市、计划单列市财政厅(局)、国家税务局、新疆生产建设兵团财务局：

为配合全国增值税转型改革，规范税制，经国务院批准，停止执行外商投资企业采购国产设备增值税退税政策。现将有关事项通知如下：

一、自 2009 年 1 月 1 日起，对外商投资企业在投资总额内采购国产设备可全额退还国产设备增值税的政策停止执行。下列文件及条款同时废止：

(一)《国家税务总局关于印发〈外商投资企业采购国产设备退税管理试行办法〉的通知》(国税发[1997]171 号)；

(二)《财政部国家税务总局关于出口货物退(免)税若干具体问题的通知》(财税[2004]116 号)第一条；

(三)《财政部国家税务总局关于调整外商投资项目购买国产设备退税政策范围的通知》(财税[2006]61 号)；

(四)《国家税务总局国家发展和改革委员会关于印发〈外商投资项目采购国产设备退税管理试行办法〉的通知》(国税发[2006]111号);

(五)《国家税务总局关于外商投资企业以包工包料方式委托承建企业购买国产设备退税问题的通知》(国税函[2007]637号)。

二、为保证政策调整平稳过渡,外商投资企业在2009年6月30日以前(含本日,下同)购进的国产设备,在增值税专用发票稽核信息核对无误的情况下,可选择按原规定继续执行增值税退税政策,但应当同时符合下列条件:

(一)2008年11月9日以前获得《符合国家产业政策的外商投资项目认定书》,并已于2008年12月31日以前在主管税务机关备案;

(二)2009年6月30日以前实际购进国产设备并开具增值税专用发票,且已在主管税务机关申报退税;

(三)购进的国产设备已列入《项目采购国产设备清单》。

三、外商投资企业购进的已享受增值税退税政策国产设备的增值税额,不得再作为进项税额抵扣销项税额。

四、外商投资企业购进的已享受增值税退税政策的国产设备,由主管税务机关负责监管,监管期为5年。在监管期内,如果企业性质变更为内资企业,或者发生转让、赠送等设备所有权转让情形,或者发生出租、再投资等情形的,应当向主管退税机关补缴已退税款,应补税款按以下公式计算:

应补税款 = 国产设备净值 × 适用税率

国产设备净值是指企业按照财务会计制度计提折旧后计算的设备净值。

财政部□□□□

国家税务总局□□□

二〇〇八年十二月二十五日

ATTACHMENT III

**Catalogue of Priority Industries for Foreign Investment in the  
Central-Western Region (Amended in 2004)**

Promulgation date: 07-23-2004 Department: Ministry of Commerce, State  
Development and Reform Commission (incl. Former State Development Planning  
Commission, former  
Effective date: 09-01-2004

In accordance with the Provisions on Guiding the Direction of Foreign Investments (Order No. 346 of the State Council) and national industry policies, the Catalogue of Priority Industries for Foreign Investment in the Central-Western Region issued in June 2000 are amended for the purposes of implementing the large-scale development of China's western region, encouraging the central-western region to utilize foreign investments, bring in advanced technologies and equipment, developing relatively competitive industries and enterprises with advanced technologies, promoting the optimization and upgrade of industrial structure and improving the overall quality of the economy of the central-western region.

The foreign investment projects falling within this Catalogue may enjoy the relevant policies toward those as encouraged in the Provisions on Guiding the Direction of Foreign Investments and the pertinent preferential policies as prescribed in the Notice of the General Office of the State Council about Disseminating the Opinions of the Ministry of Foreign Trade and Economic Cooperation about Further Encouraging Foreign Investments of the Present Day (No. 73 [1999] issued by the General Office of the State Council).

With regard to the projects approved prior to the effectiveness of this Catalogue according to the former Catalogue, it may still enjoy the relevant policies for the former Catalogue. As for an on-going projects that meet the requirements of this Catalogue, they may follow the pertinent policies of this Catalogue.

When all competent authorities examine and approve the projects of foreign investment to the central and western region, they shall fully implement the national industry policies, strictly comply with the relevant laws and regulations of the state, examine the projects under existing examination and approval powers and procedures, pay attention to improving the production techniques and structure of products, lay emphases on utilizing resources reasonably and protecting the ecological environment, preventing repeated construction and blind enlargement of production capacity.

The state shall, in light of the needs of the economic development and changes of the environment of domestic and overseas markets, timely make adjustments and amendments to this Catalogue.

Shanxi Province:

1. Plantation and deep processing of forage grass, feedstuff and crops
2. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
3. Development and application of water saving and irrigation techniques
4. Development of applied technologies for processing and production of coal
5. Exploration, development and comprehensive use of kaoline
6. Production of barium salt (controlled by Chinese party)
7. Production of cannabis and flax textile products
8. Production of hydraulic pressure technological system and mold tools
9. Manufacture of medium-sized and small dry land and mountain agricultural machinery and supporting tools
10. Large-scale construction steel structure technology development and production
11. Electricity generation, heat supply and other comprehensive use of the remaining heat of gangue, middling coal and coking coal
12. Construction and business operation of urban gas supply, heat supply, water supply and drainage systems (controlled by Chinese party in large and medium cities)
13. Development of tourist areas (spots) and construction, protection and business operations of their supporting facilities
14. Road transportation of passengers

Jilin Province



1. Development, breeding and processing of Changbaishan ecological edible resources
2. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
3. Development and application of water saving and irrigation technologies
4. Exploration and development of nickel ores
5. Development of resources of and production of animal and plant medicinal materials (excluding the resources under protection of the state)
6. Development and comprehensive use of oil shale resource
7. Auto parts manufacturing
8. Development and production of big super power graphite electrode and special graphite
9. Construction and business operation of urban gas supply, heat supply, water supply and drainage systems (controlled by Chinese party in large and medium cities)
10. Development of ice and snow tourist resources and construction and business operation of skiing places
11. Development of tourist areas (spots) and construction, protection and business operations of their supporting facilities
12. Road transportation of passengers

Heilongjian Province

1. Production of flax textile and products
2. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
3. Development and application of water saving and irrigation technologies
4. Development of applied technologies for processing and production of coal

5. Deep processing of graphite products
6. Production of frozen injection powder of Chinese Traditional Medicines
7. Manufacture of electric instruments and equipment for intelligent control of electronic networks
8. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)
9. Development of ice and snow tourist resources and forest tourist resources
10. Development of tourist areas (spots), and construction, protection and operation of their supporting facilities
- 11 Road passenger transportation

Anhui Province

1. Development and production of grain, potato, cotton and oil plants
2. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
3. Comprehensive processing of tea (excluding green tea and special tea made by traditional techniques)
4. Development and application of technologies for water saving and irrigation
5. Development of applied technologies for coal processing and production
6. Electric membrane production
7. Production of compound plastic packing materials
8. Production of carbon black by new techniques - soft wet granule approach
9. Manufacture of large scale loosely packed cement equipment

10. Deep processing of flat glass

11. Manufacture of plastic water saving equipment for agricultural use

12. Development and manufacture of forklift and other engineering machinery, automatic storehouse and storage logistics system

13. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)

14. Development tourist areas (spots), and construction, protection and operation of supporting facilities

15. Road transportation of passengers

#### Jiangxi Province

1. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects

2. Development and application of technologies for water saving and irrigation

3. Deep processing of rare earth and production of application products

4. Deep processing of tungsten and molybdenum ores

5. Manufacture of top grade domestic ceramics for every day use

6. Dressing and smelting of non-metal ores of flint, grammite, meerschaum, black steatite, dolomite for chemical industry use, etc.

7. Development and application of organosilicon

8. Production and application of sulphone chloride and production of vesicant

9. Production of gibberellic acid

10. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)

11. Development of tourist areas (spots), construction, protection and business operation of their supporting facilities

12. Road transportation of passengers

#### Henan Province

1. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects

2. Development and application of technologies for water saving and irrigation

3. Exploitation and processing of natural alkali ores

4. Development of applied technologies for coal processing and production

5. Deep processing of flat glass

6. Deep processing of tungsten and molybdenum ores

7. Lincomycin Hydrochloride

8. Automatization of comprehensive control of electric energy and manufacture of electric instruments

9. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)

10. Development, tourist areas (spots), and construction and operation of supporting facilities

11. Road transportation of passengers

#### Hubei Province

1. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects

2. Development of applied technologies for coal processing and production
3. Development and production of animal & plant medicine resources (excluding the resources under protection of the state)
4. Flax textile and production of outside materials for top grade garments
5. Deep processing of quartz glass products
6. Development and manufacturing of laser industry processing equipment and laser medicinal equipment
7. Development of photoelectron technologies and products
8. Key parts of numerical control machine tools (high speed principal axis, knife, power chuck)
9. Manufacture of hot filling PET bottles and bottle base
10. Manufacture of auto parts
11. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)
12. Development, of tourist areas (spots), and construction, protection and operation their supporting facilities
13. Road transportation of passengers

Hunan Province

1. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
2. Development of applied technologies for coal processing and production
3. Deep processing of tungsten and molybdenum
4. Manufacture of ramree textile and products
5. Production of bismuth compound

6. Production of barium salt (controlled by Chinese party)
7. Deep development of hormone drugs
8. Manufacture of new type of rubber mechanical whole set equipment
9. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)
10. Development of tourist areas (spots), and construction, protection and operation of their supporting facilities
11. Road transportation of passengers

Chongqing Municipality

1. Plantation and processing of natural spices
2. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
3. High yield of quality silkworm base construction
4. Development and application of water saving and irrigation technologies
5. Production of ramie textile and its products
6. Production and development of end chemical industrial products of natural gas
7. Development of resources of and production of animal and plant medicinal materials (excluding the resources under protection of the state)
8. Development and production of new type of medical equipment
9. Manufacture of auto parts
10. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)
11. Development of tourist areas (spots), construction, protection and business operation

of their supporting facilities

12. Road transportation of passengers

Sichuan Province

1. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects

2. Development and application of water saving and irrigation technologies

3. Deep processing of rare earth and production of applied products

4. High yield of quality silkworm base construction and silk products processing

5. Ramie textile and products

6. Development of resources of and production of animal and plant medicinal materials (excluding the resources under protection of the state)

7. End chemical industrial products of natural gas

8. Production of electric membrane

9. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)

10. Development tourist areas (spots), and construction, protection and operation of their supporting facilities

11. Road transportation of passengers

Guizhou Province

1. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects

2. Development and application of water saving and irrigation technologies

3. Development of applied technologies for coal processing and products

4. Deep processing of potatoes, konjak and other products
5. Development of special edible resources
6. Manufacture of grinding mold tools
7. Smelting of titanium
8. Production of barium salt (controlled by Chinese party)
9. Deep processing of ramie products
10. Development of resources of and production of animal and plant medicinal materials (excluding the resources under protection of the state)
11. Production of phosphor chemical and industrial products
12. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)
13. Development tourist areas (spots), and construction, protection and operation of their supporting facilities
14. Road transportation of passengers

Yunnan Province

1. Quality mulberry plantation, silkworm breeding, development and production of products
2. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
3. Development and application of water saving and irrigation technologies
4. Development of applied technologies for coal processing and products
5. Development of special edible resources
6. Deep processing of potato products



7. Processing and development of natural rubber and flax
8. Development of resources of and production of animal and plant medicinal materials (excluding the resources under protection of the state)
9. Exploration and development of mines of copper, lead, zinc, nickel and other non-ferrous metal
10. Production of phosphor chemical and industrial products
11. Manufacture of diesel engine for vehicle use and parts
12. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)
13. Development tourist areas (spots), and construction, protection and operation of their supporting facilities
14. Road transportation of passengers

Tibet Autonomous Region

1. Industrialized operation of altiplano ecological characteristic, vegetable base, commercial grain and oil base, poultry breeding base and pasture construction
2. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
3. Processing of animal products
4. Development of applied technologies for coal processing and products
5. Mining and processing of borax and szaibelyite (limited to joint equity, cooperation)
6. Mining of chrome ore and processing
7. Processing and manufacture of wool products
8. Development and utilization of salt lake resources

9. Production of new kinds and new dosages of Tibetan medicines
10. Production of specially needed ethical products, handicraft articles, materials of packing containers and glass products for every day use
11. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)
12. Development tourist areas (spots), and construction, protection and operation of their supporting facilities
13. Road transportation of passengers

Shanxi Province

1. Development and production of grain, potato, cotton, oil plant seeds (controlled by Chinese party)
2. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
3. Development and application of water saving and irrigation technologies
4. Development of applied technologies for coal processing and production
5. Construction of quality wine grape base and quality grape wine brewing
6. Development and deep processing of molybdenum, titanium and other metal ores
- 7 Production of metal function materials
8. Development of resources of and production of animal and plant medicinal materials (excluding the resources under protection of the state)
9. Production and development of end chemical industrial products of natural gas
10. Manufacture of on-the-spot bus intelligent instruments
11. Designing and manufacture of numerical-control machine tools, numerical-control knife and key parts

12. Design and manufacture of blast-furnace gas energy recovery turbine unit
13. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)
14. Development of tourist areas (spots), and construction, protection and operation of supporting facilities
15. Road transportation of passengers

Gansu Province

1. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
2. Development and application of water saving and irrigation technologies
3. Deep processing of potato products
4. Establishment of bases for growing high quality grapes and production of high quality wine
5. Plantation and processing of quality beer raw materials
6. Deep processing of rare earth and production of applied products
7. Production of natural gas chemical products and pipes
8. Encapsulation of integrated circuits
9. Millimeter-wave navigation equipment for port and vessel use
10. Manufacture of drilling machines and oil field equipment
11. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)
12. Development of tourist areas (spots), and the construction, protection and operation of their supporting facilities
13. Road transportation of passengers

**Qinghai Province**

1. Construction of base of organic natural crop and livestock products and deep processing of products
2. Protection, plantation, breeding, processing and utilization of altiplate animal and plant resources (excluding the resources under protection of the state)
3. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
4. Development and application of water saving and irrigation technologies
5. Carbonic acid strontium, metal strontium and strontium salt
6. Development and comprehensive utilization of resources of salt lakes
7. Production and development of end products of natural gas chemical and industrial products
8. Deep processing of cashmere, quiviut products and production of Tibetan blankets
9. Production of new kinds and new dosages of tibetan medicines
10. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)
11. Development tourist areas (spots), and construction, protection and operation their supporting facilities
12. Road transportation of passengers

**Ningxia Autonomous Region**

1. Plantation and deep processing of medlar
2. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
3. Development and application of water saving and irrigation technologies

4. Development of applied technologies for coal processing and production
5. Production of carbon-base materials
6. Construction of quality wine grape base and quality grape wine brewing
7. Deep processing of potato products
8. Production and development of end products of natural gas chemical and industrial products
9. Production of PVC
10. Production of meridian tyres
11. Production of chip solid tantalum capacitors
12. Construction and business operation of urban gas supply, heat supply, water supply and drainage network (controlled by Chinese party in large and medium cities)
13. Development tourist areas (spots), and construction, protection and operation their supporting facilities
14. Road transportation of passengers

Xinjiang Uygur Autonomous Region

1. Plantation and deep processing of quality tomatoes and medlar
2. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
3. Development and application of water saving and irrigation technologies
4. Beetsugar processing and comprehensive utilization of byproducts
5. Plantation and processing of natural slices and edible mushrooms
6. Construction of quality wine grape base and quality grape wine brewing

7. Deep processing of cottonseed, sunflower, safflower oil
8. Plantation of flax and production of flax products
9. Upgrade and change of top grade cotton and wool products
10. Exploration and development of copper, lead, zinc, molybdenum and other non-ferrous ores
11. Comprehensive utilization of vermiculite, soda niter, mica, asbestos, bentonite and other non-metal ores
12. Development of applied technologies for coal processing and production
13. Manufacture of top grade leather products
14. Deep processing of end products of ethene and production of fine chemicals
15. Production and development of end chemical and industrial products of natural gas
16. Plantation, processing of officinal plants with Uigur characteristics, development of new techniques of pharmacy
17. Development and utilization of biological pharmacy products by using the viscera of cattle and sheep
18. Production of specially needed ethical products, handicraft articles, materials of packing containers and glass products for every day use
19. Construction and business operation of urban gas supply, heat supply, water supply and drainage systems (controlled by Chinese party in large and medium cities)
20. Development of tourist areas (spots) and construction, protection and business operations of their supporting facilities
21. Road transportation of passengers

The Autonomous Region of Inner Mongolia

1. Development of applied technologies for coal processing and production

2. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects
3. Development, construction and business operation of pasture ecological tourist resources
4. Development and application of water saving and irrigation technologies
5. Development of high and new technological products of wool textile and knitgoods
6. Processing of feedstuff
7. Processing of Mongolian medicines
8. Development and utilization of biological pharmacy products by using the viscera of cattle and sheep
9. Deep processing of rare earth and application of applied products
10. Production of specially needed ethical products, handicraft articles, materials of packing containers and glass products for every day use
11. Electricity generation, heat supply and other comprehensive uses of the remaining heat of gangue, middling coal and coking coal
12. Construction and business operation of urban gas supply, heat supply, water supply and drainage systems (controlled by Chinese party in large and medium cities)
13. Development of tourist areas (spots) and construction, protection and business operations of their supporting facilities
15. Road transportation of passengers

Guangxi Zhuang Autonomous Region

1. Comprehensive development and utilization of cassava
2. Plantation and processing of natural spices
3. Reclaiming farmland to forests and pastures, protecting natural forests and subsequent development of national key ecological projects

4. Development and application of water saving and irrigation technologies
5. Processing and saccharose and comprehensive of byproducts
6. Development and production of animal and plant medicinal resources (excluding the resources under protection of the state)
7. Deep processing and application of indium, lead and zinc
8. Deep processing of manganese
9. Mining, dressing and deep processing of talcum and barite
10. Deep processing of colophony
11. Production of salt fluoride
12. Construction and business operation of urban gas supply, heat supply, water supply and drainage systems (controlled by Chinese party in large and medium cities)
13. Development of tourist areas (spots) and construction, protection and business operations of their supporting facilities
14. Road transportation of passengers



## 中西部地区外商投资优势产业目录 (2004 年修订)

国家发展和改革委员会、商务部令 13 号

颁布日期: 20040723 实施日期: 20040901 颁布单位: 国家发展和改革委员会、商务部

《中西部地区外商投资优势产业目录 (2004 年修订)》已经国务院批准, 现予以发布, 自 2004 年 9 月 1 日起施行。2000 年 6 月由原国家经贸委、原国家计委、原外经贸部发布的《中西部地区外商投资优势产业目录》同时停止执行。

二 00 四年七月二十三日

根据 2002 年 2 月发布的《指导外商投资方向规定》( 国务院令 346 号 ), 为实施国家西部大开发战略, 鼓励中西部地区利用外资, 引进先进技术、设备, 发展中西部地区比较优势产业和技术先进的企业, 促进产业结构的优化升级, 带动中西部地区经济整体素质的提高, 依据国家产业政策, 对 2000 年 6 月公布的《中西部地区外商投资优势产业目录》进行修订。

属于本目录的外商投资项目, 享受《指导外商投资方向规定》的鼓励类项目的相关政策及《国务院办公厅转发外经贸部等部门关于当前进一步鼓励外商投资意见的通知》( 国办发[1999]73 号 ) 中的有关优惠政策。

本目录生效前按原目录批准的项目, 仍按原目录规定享受有关政策。符合本目录规定的在逃项目, 可按照本目录的有关政策执行。

各有关方面依据本目录审批外商向中西部地区投资的项目时, 要全面贯彻国家产业政策, 严格执行国家有关法律、法规, 按照现行的审批权限和程序进行审核, 要注重生产技术的水平

提高和产品结构的改善，注重资源的合理利用和对生态环境的保护，防止重复建设和盲目扩大生产能力。

国家将根据经济发展和国内外市场环境变化的需要，适时对此目录进行调整、修订。

#### 山西省

- 1 牧草饲料作物种植及深加工
- 2 退耕还林还草、天然林保护等国家重点生态工程后续产业开发
- 3 节水灌溉技术开发及应用
- 4 煤炭加工应用技术开发和产品生产
- 5 高岭土勘查、开发及综合利用
- 6 钾盐生产（中方控股）
- 7 大麻、亚麻纺织品生产
- 8 液压技术系统及模具生产
- 9 旱地、山地中小农业机械及配套机具制造
- 10 大型建筑钢结构件技术开发及生产
- 11 煤矸石、洗中煤、焦炉煤气余热发电、供热等综合利用
- 12 城市供气、供热、供排水管网建设、经营（大中城市中方控股）
- 13 旅游景区（点）开发及其配套设施建设、保护和经营
- 14 公路旅客运输

#### 吉林省

- 1 长白山生态可食资源的开发、培育繁殖和加工

- 2 退耕还林还草、天然林保护等国家重点生态工程后续产业开发
- 3 节水灌溉技术开发及应用
- 4 银矿勘探开发
- 5 动植物药材资源开发生产（列入国家保护的资源除外）
- 6 油页岩资源开发及综合利用
- 7 汽车零部件制造
- 8 大规模超高功率石墨电极及特种石墨开发生产
- 9 城市供气、供热、给排水管网建设、经营（大中城市中方控股）
- 10 冰雪旅游资源开发及滑雪场建设、经营
- 11 旅游景区（点）开发及其配套设施建设、保护和经营
- 12 公路旅客运输

黑龙江省

- 1 亚麻纺织品及制品生产
- 2 退耕还林还草、天然林保护等国家重点生态工程后续产业开发
- 3 节水灌溉技术开发及应用
- 4 煤炭加工应用技术开发和产品生产
- 5 石墨产品深加工
- 6 中药冻干粉针剂生产
- 7 电工仪表及电网智能管理控制系统设备制造
- 8 城市供气、供热、给排水管网建设、经营（大中城市中方控股）

9 冰雪旅游资源及森林旅游资源开发

10 旅游景区(点)开发及其配套设施建设、保护和经营

11 公路旅客运输

安徽省

1 粮食、马铃薯、棉花、油料种子开发生产(中方控股)

2 退耕还林还草等国家重点生态工程后续产业开发

3 茶叶综合加工(不含我国传统工艺的绿茶和特种茶)

4 节水灌溉技术开发及应用

5 煤炭加工应用技术开发和产品生产

6 电工薄膜生产

7 塑料复合包装材料生产

8 新工艺软质湿法造粒碳黑生产

9 大型散装水泥装备制造

10 平板玻璃深加工

11 农用塑料节水器材制造

12 叉车等工程机械、自动化立库及其仓储物流系统开发与制造

13 城市供气、供热、供排水管网建设、经营(大中城市中方控股)

14 旅游景区(点)开发及其配套设施建设、保护和经营

15 公路旅客运输

江西省

- 1 退耕还林还草等国家重点生态工程后续产业开发
- 2 节水灌溉技术开发及应用
- 3 稀土深加工及应用产品生产
- 4 钨、钼矿深加工
- 5 高档日用陶瓷生产
- 6 粉石英、硅灰石、海泡石、黑滑石、化工用白云石等非金属矿选冶
- 7 有机硅开发与应用
- 8 氯化亚砷生产及应用、AC发泡剂生产
- 9 赤霉素生产
- 10 城市供气、供热、供排水管网建设、经营（大中城市中方控股）
- 11 旅游景区（点）开发及其配套设施建设、保护和经营
- 12 公路旅客运输

河南省

- 1 退耕还林还草、天然林保护等国家重点生态工程后续产业开发
- 2 节水灌溉技术开发及应用
- 3 天然碱矿开采、加工
- 4 煤炭加工应用技术开发和产品生产
- 5 平板玻璃深加工
- 6 钨、钼矿深加工
- 7 洁霉素

- 8 电能综合管理自动化及电工仪表制造
- 9 城市供气、供热、供排水管网建设、经营（大中城市中方控股）
- 10 旅游景区（点）开发及其配套设施建设、保护和经营
- 11 公路旅客运输

湖北省

- 1 退耕还林还草、天然林保护等国家重点生态工程后续产业开发
- 2 节水灌溉技术开发及应用
- 3 动植物药材资源的开发生产（列入国家保护的资源除外）
- 4 麻纺织及高档服装面料生产
- 5 石英玻璃深加工
- 6 激光工业加工设备、激光医用设备开发与制造
- 7 光电子技术和产品开发
- 8 数控机床关键零部件（高速主轴、刀库、动力卡盘）
- 9 热灌装 PET 瓶及瓶坯生产
- 10 汽车零部件制造
- 11 城市供气、供热、供排水管网建设、经营（大中城市中方控股）
- 12 旅游景区（点）开发及其配套设施建设、保护和经营
- 13 公路旅客运输

湖南省

- 1 退耕还林还草等国家重点生态工程后续产业开发

- 2 节水灌溉技术开发及应用
- 3 苎麻纺织品及制品生产
- 4 锡、铝矿深加工
- 5 铋化合物生产
- 6 钼盐生产（中方控股）
- 7 激素类药物深度开发
- 8 新型橡胶机械成套设备制造
- 9 城市供气、供热及供排水管网建设、经营（大中城市中方控股）
- 10 旅游景区（点）开发及其配套设施建设、保护和经营
- 11 公路旅客运输

重庆市

- 1 天然香料的种植和加工
- 2 退耕还林还草、天然林保护等国家重点生态工程后续产业开发
- 3 高产优质蚕桑基地建设
- 4 节水灌溉技术开发及应用
- 5 苎麻纺织品及制品生产
- 6 天然气下游化工产品生产和开发
- 7 动植物药材资源开发生产（列入国家保护资源的除外）
- 8 新型医疗器械产品开发及生产
- 9 汽车零部件制造

10 城市供气、供热、供排水管网建设、经营（大中城市中方控股）

11 旅游景区（点）开发及其配套设施建设、保护和经营

12 公路旅客运输

四川省

1 退耕还林还草、天然林保护等国家重点生态工程后续产业开发

2 节水灌溉技术开发及应用

3 稀土深加工及应用产品生产

4 高产优质蚕桑基地建设及丝绸产品加工

5 苎麻纺织品及制品生产

6 动植物药材资源开发生产（列入国家保护资源的除外）

7 天然气下游化工产品生产和开发

8 电工薄膜生产

9 城市供气、供热、供排水管网建设、经营（大中城市中方控股）

10 旅游景区（点）开发及其配套设施建设、保护和经营

11 公路旅客运输

贵州省

1 退耕还林还草、天然林保护等国家重点生态工程后续产业开发

2 节水灌溉技术开发及应用

3 煤炭加工应用技术开发和产品生产

4 马铃薯、魔芋等产品深加工



- 5 特色食用资源开发
- 6 磨料磨具产品生产
- 7 钛冶炼
- 8 钡盐生产 ( 中方控股 )
- 9 苈麻产品深加工
- 10 动植物药材资源开发生产 ( 列入国家保护资源的除外 )
- 11 磷化工产品生产
- 12 城市供气、供热、供排水管网建设、经营 ( 大中城市中方控股 )
- 13 旅游景区 ( 点 ) 开发及其配套设施建设、保护和经营
- 14 公路旅客运输

云南省

- 1 优质桑、蚕的种植、养殖及产品的开发生产
- 2 退耕还林还草、天然林保护等国家重点生态工程后续产业开发
- 3 节水灌溉技术开发及应用
- 4 煤炭加工应用技术开发和产品生产
- 5 特色食用资源开发
- 6 马铃薯产品深加工
- 7 天然橡胶、亚麻的加工及开发
- 8 动植物药材资源开发生产 ( 列入国家保护资源的除外 )
- 9 铜、铅、锌、锡有色金属矿的勘探及开发

10 磷化工产品生产

11 轻型车用柴油发动机及零部件制造

12 城市供气、供热、供排水管网建设、经营（大中城市中方控股）

13 旅游景区（点）开发及其配套设施建设、保护和经营

14 公路旅客运输

西藏自治区

1 高原生态特色农牧业产业化经营、蔬菜基地、商品粮油基地、禽类养殖基地及草场建设

2 退耕还林还草、天然林保护等国家重点生态工程后续产业开发

3 农畜产品加工

4 节水灌溉技术开发及应用

5 硼砂、硼镁石开采、加工（限于合资、合作）

6 锑矿的开采与加工（中方控股）

7 毛纺产品加工制造

8 盐湖资源的开发利用

9 藏药新品种、新剂型产品生产

10 民族特需产品、工艺美术品、包装容器材料及日用玻璃制品生产

11 城市供气、供热、供排水管网建设、经营（大中城市中方控股）

12 旅游景区（点）开发及其配套设施建设、保护和经营

13 公路旅客运输

陕西省

- 1 粮食、马铃薯、棉花、油料种子开发生产（中方控股）
- 2 退耕还林还草、天然林保护等国家重点生态工程后续产业开发
- 3 节水灌溉技术开发及应用
- 4 煤炭加工应用技术开发和产品生产
- 5 优质酿酒葡萄基地建设及优质葡萄酒酿制
- 6 铝、钛等金属矿产开发及深加工
- 7 金属功能材料生产
- 8 动植物药材资源开发生产（列入国家保护资源的除外）
- 9 天然气下游化工产品生产和开发
- 10 现场总线智能仪表制造
- 11 数控机床、数控刀具及关键零部件设计与制造
- 12 高炉煤气能量回收透平装置设计制造
- 13 城市供气、供热和供排水管网的建设、经营（大中城市中方控股）
- 14 旅游景区（点）开发及其配套设施建设、保护和经营
- 15 公路旅客运输

甘肃省

- 1 退耕还林还草、天然林保护等国家重点生态工程后续产业开发
- 2 节水灌溉技术开发及应用
- 3 马铃薯产品深加工
- 4 优质酿酒葡萄基地建设及优质葡萄酒酿制

- 5 优质啤酒原料种植、加工
- 6 稀土深加工及应用产品生产
- 7 天然气化工、管道
- 8 集成电路封装
- 9 港口及船舶用毫米波导航设备
- 10 钻机及油田设备制造
- 11 城市供气、供热、给排水管网建设、经营（大中城市中方控股）
- 12 旅游景区（点）开发及其配套设施建设、保护和经营
- 13 公路旅客运输

青海省

- 1 有机天然农畜产品基地建设和产品精深加工
- 2 高原动植物资源保护、种养与加工利用（列入国家保护的资源除外）
- 3 退耕还林还草、天然林保护等国家重点生态工程后续产业开发
- 4 节水灌溉技术开发及应用
- 5 碳酸锂、金属锂等锂盐生产（限于合资、合作）
- 6 盐湖资源开发和综合利用
- 7 天然气下游化工产品生产和开发
- 8 牛羊绒产品深加工及藏毯生产
- 9 中、藏药新品种、新剂型产品生产
- 10 城市供气、供热、给排水管网建设、经营（大中城市中方控股）

11 旅游景区(点)开发及其配套设施建设、保护和经营

12 公路旅客运输

宁夏自治区

1 枸杞种植及其深加工

2 退耕还林还草、天然林保护等国家重点生态工程后续产业开发

3 节水灌溉技术开发及应用

4 煤炭加工应用技术开发和产品生产

5 碳基材料生产

6 优质酿酒葡萄基地建设及优质葡萄酒酿制

7 马铃薯产品深加工

8 天然气下游化工产品生产和开发

9 聚氯乙稀树脂生产

10 子午线轮胎生产

11 片式固体钽电解电容器生产

12 城市供气、供热、供排水管网建设、经营(大中城市中方控股)

13 旅游景区(点)开发及其配套设施建设、保护和经营

14 公路旅客运输

新疆自治区(含新疆生产建设兵团)

1 优质番茄、枸杞种植及深加工

2 退耕还林还草、天然林保护等国家重点生态工程后续产业开发

- 3 节水灌溉技术开发及应用
- 4 甜菜糖加工及副产品综合利用
- 5 天然香料、食用菌的种植、加工
- 6 优质酿酒葡萄基地建设及优质葡萄酒酿制
- 7 棉籽、葵花、红花油脂深加工
- 8 亚麻种植及其制品生产
- 9 高档棉毛产品升级改造
- 10 铜、铅、锌、镍有色金属矿的勘探及开发
- 11 蛭石、钠硝石、云母、石棉、膨润土等非金属矿产的综合利用
- 12 煤炭加工应用技术开发和产品生产
- 13 高档皮革产品制造
- 14 乙烯下游深加工产品及精细化工产品生产
- 15 天然气下游化工产品生产和开发
- 16 维吾尔族特色药用植物种植、加工和制药新工艺开发
- 17 以牛羊内脏为原料的生物制药产品的开发利用
- 18 民族特需产品、工艺美术品、包装容器材料及日用玻璃制品生产
- 19 城市供气、供热、供排水管网建设、经营（大中城市中方控股）
- 20 旅游景区（点）开发及其配套设施建设、保护和经营
- 21 公路旅客运输

内蒙古自治区

- 1 煤炭加工应用技术开发和产品生产
- 2 退耕还林还草、天然林保护等国家重点生态工程后续产业开发
- 3 草原生态旅游资源开发、建设和经营
- 4 节水灌溉技术开发及应用
- 5 毛纺织、针织品高新技术产品开发
- 6 饲料加工业
- 7 天然气下游化工产品开发和利用
- 8 蒙药材加工
- 9 以牛羊内脏为原料的生物制药产品的开发利用
- 10 稀土深加工及应用产品生产
- 11 民族特需产品、工艺美术品、包装容器材料及日用玻璃制品生产
- 12 煤矸石、洗中煤、焦炉煤气余热发电、供热等综合利用
- 13 城市供气、供热、给排水管网建设、经营（大中城市中方控股）
- 14 旅游景区（点）开发及其配套设施建设、保护和经营
- 15 公路旅客运输

广西壮族自治区

- 1 木薯综合开发利用
- 2 天然香料种植和加工
- 3 退耕还林还草等国家重点生态工程后续产业开发
- 4 节水灌溉技术开发及应用

- 5 蔗糖加工及副产品综合利用
- 6 动植物药材资源开发生产 ( 列入国家保护资源的除外 )
- 7 烟、铅、锌的深加工及应用
- 8 锰的深加工
- 9 滑石和重晶石采选和深加工
- 10 松香深加工
- 11 氟化盐生产
- 12 城市供气、供热、供排水管网建设、经营 ( 大中城市中方控股 )
- 13 旅游景区 ( 点 ) 开发及其配套设施建设、保护和经营
- 14 公路旅客运输



**Notice of the State Administration of Taxation and the  
National Development and Reform Commission on  
Printing and Distributing the "Trial Implementation  
Measures on Tax Refund Administration for the Purchase  
of Home-made Equipment for Foreign-funded Projects"**

(No. 111 [2006] of the State Administration of Taxation)

The bureaus of state taxes and the development and reform commissions of all provinces, autonomous regions, municipalities directly under the Central Government, and municipalities directly under state planning, the Development and Reform Commission of Xinjiang Production and Construction Army Corps:

In accordance with the relevant provisions of the State Council, the State Administration of Taxation and the National Development and Reform Commission jointly formulated the "Trial Implementation Measures on Tax Refund Administration for the Purchase of Home-made Equipment for Foreign-funded Projects", which are hereby printed and distributed to you. Please effectively implement them.

Annexes:

1. Letter of Confirmation of the Foreign-funded Project Conforming to State Industrial Policies
2. List of Purchased Home-made Equipment for Project
3. Application Form for Tax Refund due to the Purchase of Home-made Equipment for Foreign-funded Project

State Administration of Taxation

National Development and Reform Commission

July 24, 2006

Trial Implementation Measures on Tax Refund Administration for the Purchase  
of Home-made Equipment for Foreign-funded Projects

Chapter I General Provisions

Article 1 The present Measures are formulated in accordance with the relevant provisions of the State Council for the purpose of encouraging the use of home-made equipment in foreign-funded projects, clarifying the duties and working procedures, regulating and strengthening the administration of examination and approval of tax refund for home-made equipment purchased by foreign-funded enterprises.

Article 2 Each development and reform commission (either National Development and Reform Commission or a provincial one, the same hereinafter) shall take charge of handling the "Letter of Confirmation of Foreign-funded Project Conforming to State Industrial Policies" (see Annex 1, hereinafter referred to as "letter of confirmation of project") and the "List of Purchased Home-made Equipment for Project" as the necessary attachment to the letter of confirmation of project (see Annex 2, hereinafter referred to as "list of equipment"); each bureau of state taxes (either at the provincial level or at the prefecture or municipal level, the same hereinafter) shall take charge of ascertaining, examining and approving the tax refund for the home-made equipment purchased by foreign-funded enterprises.

Chapter II Scope of Tax Refund

Article 3 The enterprises enjoying tax refund for home-made equipment shall refer to the foreign-funded enterprises affirmed as general value-added tax payers, foreign-funded enterprises engaging in transport or common dwelling house development, and Chinese-foreign cooperative enterprises engaging in marine petroleum exploration and exploitation. Foreign-funded enterprises shall include Chinese-foreign joint venture enterprises, Chinese-foreign

cooperative enterprises and wholly foreign-owned enterprises.

Where a foreign-funded enterprise purchases any home-made equipment for its own use in the name of any of its branches, it is the branch that applies to the local taxation authority for going through the tax refund procedures.

With respect to the Chinese-foreign cooperative oil and gas projects for marine petroleum exploration and exploitation, it is the cooperative operator, or operating institution or branch for the oil and gas field that applies for handling the tax refund formalities.

The VAT refund policies shall not be applicable to the home-made equipment purchased by the foreign-funded enterprises whose scope of VAT deduction is enlarged within their total investment amount.

#### Article 4 Scope of Projects Enjoying Tax Refund

The VAT refund policies shall be applied to the home-made equipment purchased for the foreign-funded projects falling into the encouraged category in the Catalogue of Industries for Guiding Foreign Investment and the Catalogue of Priority Industries for Foreign Investment in the Central-Western Region (the two aforesaid catalogues shall be referred to as the catalogue of the encouraged foreign investment hereinafter, and the aforesaid foreign-funded projects shall be referred to as the encouraged foreign-funded projects, the same hereinafter). If the catalogue of the encouraged foreign investment is adjusted, the tax refund policies to be implemented for purchasing home-made equipment shall be governed by the catalogue of the encouraged foreign investment implemented when the project is approved.

Where any home-made equipment is purchased within China for the encouraged foreign-funded projects, and if the home-made equipment falls into the Catalogue of Imported Commodities for Foreign-funded Projects Not Exempted from Tax (shortened as the Catalogue of Projects Not Exempted from Tax, the same hereinafter), the tax refund policies shall not apply. If the

state adjusts the Catalogue of Projects Not Exempted from Tax, whether the equipment falls into the Catalogue of Projects Not Exempted from Tax, it shall be determined by the Catalogue of Projects Not Exempted from Tax that is effective when the VAT special invoices for the purchase of home-made equipment are issued.

With respect to the engineering projects in the encouraged foreign-funded projects, if a foreign-funded enterprise entrusts any other enterprise to undertake the construction in the form of contracting for labor and materials, the foreign-funded enterprise may conclude an agreement on entrusting the purchase of home-made equipment with the undertaking enterprise, while the undertaking enterprise shall purchase the home-made equipment and obtain the VAT special invoices and give them to the foreign-funded enterprise so as to apply for handling the tax refund formalities according to the legal provisions.

Article 5 The term "home-made equipment" as mentioned in the present Measures refers to the equipment that is produced within the territory of the People's Republic of China and subject to the management of fixed assets as purchased for the encouraged foreign-funded projects, and includes the supporting parts and accessories, etc. purchased together with the equipment according to the purchase contract.

### Chapter III Handling of the Letter of Confirmation of Project and the List of Equipment

Article 6 A development and reform commission shall issue a letter of confirmation of project upon the prescribed scope of powers. For an encouraged foreign-funded project whose total investment amount is USD 30 million or more, the letter of confirmation of project shall be issued by the National Development and Reform Commission; for an encouraged foreign-funded project whose total investment amount is less than USD 30

million, the letter of confirmation of project shall be issued by the development and reform commission of the province, autonomous region, municipality directly under the Central Government, municipality directly under state planning or Xinjiang Production and Construction Army Corps (hereinafter referred to as "the development and reform commission at the provincial level").

The specific scope of such projects shall cover the following:

- (1) Chinese-foreign joint venture projects, Chinese-foreign cooperative projects, and wholly foreign-owned projects;
- (2) capital increase projects which Chinese-foreign joint venture enterprises, Chinese-foreign cooperative enterprises or wholly foreign-owned enterprise increase the total project investment amount by increasing the foreign proportion of registered capital; and
- (3) Chinese-foreign cooperative marine petroleum exploration and exploitation projects.

Article 7 To obtain a letter of confirmation of project, the project owner shall, after the project is ratified according to the provisions and the list of home-made equipment to be purchased is determined, file an application to the development and reform commission at the provincial level pursuant to the procedures within one month after the project is ratified, attaching the following materials.

- (1) a photocopy of the project ratification document;
- (2) a list of purchased home-made equipment for the project affixed with the seal of the project owner and that of the preliminary examination department in quintuplicate (see Annex 2) ;
- (3) a project application report including the list of home-made equipment to be purchased; and
- (4) other materials to be specified or provided.

With regard to a project beyond quota, the development and reform commission at the provincial level shall, after preliminary examination of the project owner, the total investment amount, the total amount of the purchased home-made equipment, the list of equipment, the duration of the project, and the clauses of the applicable industrial policies, file an application to the National Development and Reform Commission by submitting formal documents.

Article 8 With regard to a project simultaneously meeting the following conditions, the Foreign Investment Department of the National Development and Reform Commission or the development and reform commission at the provincial level shall issue a letter of confirmation of project in quadruple (one copy shall be kept in archives, and three copies shall be distributed) upon the scope of its powers (attached with a list of equipment).

- (1) The project falls within the encouraged category of the industrial policies on foreign investments;
- (2) The project ratification conforms to the presently applicable provision of the state on the administration of foreign-funded projects;
- (3) The contents of application meet the requirements of the project ratification document; and
- (4) The project meets the requirements of other relevant laws and regulations on foreign investments.

Article 9 A party concerned shall generally obtain the list of equipment when applying for a letter of confirmation of project.

Article 10 With regard to a project for which a letter of confirmation of project has been issued, if the project owner, the total investment amount, the amount of purchased home-made equipment, the duration of the project, the list of home-made equipment to be purchased, or any other major particular really

needs to be modified in the implementation, the original issuing department shall, if consenting to the modification after check, issue the proof on modification of the letter of confirmation of project and (or) of the list of equipment.

#### Chapter IV Administration of Archival Registration

Article 11 A foreign-funded enterprise enjoying tax refund policies for the purchase of home-made equipment shall, in accordance with Article 12 and Article 13 of the present Measures, apply to the local competent tax refund authority for making tax refund archival registration before the tax for the purchased home-made equipment is refunded. If the procedures for affirmation of tax refund for export have been fulfilled, the archival registration of tax refund for the purchase of home-made equipment shall not be made separately.

Article 12 A foreign-funded enterprise shall, within 30 days after obtaining the letter of confirmation of project as issued by the development and reform commission, bring the following documents to the local competent tax refund authority to apply for archival registration of tax refund for the purchase of home-made equipment.

- (1) a photocopy of the counterpart of its business license;
- (2) a photocopy of the counterpart of its tax registration certificate;
- (3) an original copy of the Letter of Confirmation of the Foreign-funded Project Conforming to State Industrial Policies; and
- (4) other documents required by the taxation authority.

Article 13 Where a foreign-funded enterprise is canceled, merged or modified, it must, within 30 days as of the relevant administrative authority's approval of the cancellation, merger or modification, go to the local competent tax refund authority to go through the tax refund affirmation procedures for nullification or

modification of the purchase of home-made equipment.

#### Chapter V Application for Tax Refund and Examination Thereof

Article 14 A foreign-funded enterprise which is a general value-added tax payer shall, after purchasing the home-made equipment, have the special VAT invoices for the purchased equipment certified by the competent taxation authority within 30 days as of the issuance of such invoices. If the special VAT invoices are not certified or do not pass the certification, the tax shall not be refunded.

Article 15 A foreign-funded enterprise shall, within 90 days as of the issuance of special VAT invoices for the purchased equipment, fill out the "Application Form for Tax Refund for the Purchase of Home-made Equipment for Foreign-funded Project" (see Annex 3), and shall meanwhile attach the following documents to apply to the local competent tax refund authority for fulfilling the tax refund procedures for the home-made equipment.

- (1) the special VAT invoices (deduction copies) or "Uniform Invoice for Motor Vehicle Sale" (limited to motor vehicles for special purposes) ;
- (2) the "Letter of Confirmation of the Foreign-funded Project Conforming to State Industrial Policies" issued by the development and reform commission;
- (3) the "List of Purchased Home-made Equipment for Project" issued by the development and reform commission; and
- (4) other documents required by the taxation authority.

Article 16 A competent tax refund authority must, after receipt of the application of a foreign-funded enterprise for tax refund for the purchase of home-made equipment, check the "Letter of Confirmation of the Foreign-funded Project Conforming to State Industrial Policies" with encouraged foreign-funded projects in the catalogue and the catalogue of no exemption of taxes, examine the relevant vouchers, make on-site investigations to verify the purchase of



equipment, and refund tax for the project found inerrable from the examination at the tax amount indicated on the special VAT invoices. If the "Letter of Confirmation of the Foreign-funded Project Conforming to State Industrial Policies" is not consistent with the encouraged foreign-funded projects in the catalogue or the catalogue of no exemption of taxes, the competent tax refund authority shall not refund the tax, and shall report the relevant information level by level to the State Administration of Taxation.

With regard to the application for tax refund which is filed by a foreign-funded enterprise which is a general value-added tax payer, the tax may not be refunded unless the information of the special VAT invoices are found inerrable from the check; with regard to the application for tax refund which is filed by a foreign-funded enterprise engaging in transport or common dwelling house development or a Chinese-foreign cooperative enterprise engaging in marine petroleum exploration and exploitation, the competent tax refund authority shall send letters for investigation of the special VAT invoices, and shall not refund the tax until it has confirmed that the invoices are true and the tax returns for the goods listed on the invoices have been filed according to provisions.

#### Chapter VI Tax Refund Supervision

Article 17 A competent tax refund authority shall, after a foreign-funded enterprise has passed the tax refund affirmation, set up accounts in accordance with the relevant contents of the "Letter of Confirmation of the Foreign-funded Project Conforming to State Industrial Policies", and register the foreign-funded enterprise's letter of confirmation of project, list of equipment, total amount of purchased home-made equipment, name of the purchased home-made equipment, quantity, amount, and other relevant information, and shall form a book as well.

Article 18 The home-made equipment purchased by a foreign-funded

enterprise shall be subject to the supervision of the taxation authority in charge of tax refund, with the period of supervision to be 5 years. In case of assignment, gift, or other means of transfer of the equipment ownership, or lease, re-investment, etc. within the period of supervision, the foreign-funded enterprise must make up the refunded tax to the competent tax refund authority according to the following formula of calculation.

Amount of taxes to be made up = the amount indicated on the special VAT invoices  $\times$  (remaining value of the equipment  $\div$  original value of the equipment)  $\times$  applicable value-added tax rate

Remaining value of the equipment = original value of the equipment - accumulative depreciations

The original value of the equipment and the depreciations shall be calculated on the basis of the enterprise's accounting data.

#### Chapter VII Supplementary Provisions

Article 19 A development and reform commission shall issue letters of confirmation of project and lists of equipment in strict accordance with the relevant scope of powers and relevant policies. The taxation authority shall, in strict accordance with the letter of confirmation of project as issued by the development and reform commission and within the scope of home-made equipment enumerated in the list of equipment, handle tax refund under the circumstance that the special VAT invoices for the purchased home-made equipment are found inerrable after examination.

Article 20 The bureau of state taxes of each province, autonomous region, municipality directly under the Central Government, or municipality directly under state planning shall, by July 15 of each year and January 15 of the next year, report the relevant information on tax refund for the purchase of home-made equipment for foreign-funded projects in the first half of the present year and the second half of the last year to the State Administration of

Taxation.

Article 21 Where a foreign-funded enterprise cheats for any tax refund for home-made equipment by forging or altering the letter of confirmation of project or the list of equipment, etc., the competent tax refund authority may give penalties in accordance with Article 63 of the "Law of the People's Republic of China on the Administration of Tax Collection" or other relevant provisions.

Article 22 The present Measures shall come into force on July 1, 2006. For the projects approved before that within the scope under Article 3 or Article 4 of the present Measures, if the tax refund for any project is not handled, the enterprise concerned shall, in accordance with the provisions of the present Measures, apply to the development and reform commission for making up the letter of confirmation of project and the list of home-made equipment to be purchased, and shall go through the tax refund procedures in accordance with other provisions of the present Measures. In the event that any previous provision is inconsistent with the present Measures, the present Measures shall prevail.

**国家税务总局、国家发展和改革委员会关于印发《外商投资项目  
采购国产设备退税管理试行办法》[2006]111 的通知**

国税发[2006]111 号

各省、自治区、直辖市和计划单列市国家税务局、发展和改革委员会，新疆生产建设兵团发展和改革委员会：

根据国务院有关规定，国家税务总局、国家发展和改革委员会联合制定了《外商投资项目采购国产设备退税管理试行办法》。现印发给你们，请认真贯彻执行。

附件：1.符合国家产业政策的外资项目确认书

2.项目采购国产设备清单

3.外商投资项目采购国产设备退税申报表

国家税务总局国家发展和改革委员会

二〇〇六年七月二十四日

外商投资项目采购国产设备退税管理试行办法

**第一章 总则**

**第一条** 为鼓励外商投资项目使用国产设备,明确职责和操作规程,规范和加强外商投资企业采购国产设备退税的审批管理,根据国务院有关规定,制定本办法。

**第二条** 发展和改革委员会(包括国家、省级,下同)负责办理《符合国家产业政策的外商投资项目确认书》(见附件1,以下简称“项目确认书”)和作为项目确认书必备附件的《项目采购国产设备清单》(见附件2,以下简称“设备清单”);

国家税务局(包括省级、地市级,下同)负责外商投资企业采购国产设备退税的认定、审批工作。

## 第二章 享受退税的范围

第三条 享受国产设备退税的企业范围是指,被认定为增值税一般纳税人的外商投资企业和从事交通运输、开发普通住宅的外商投资企业以及从事海洋石油勘探开发生产的中外合作企业。外商投资企业包括中外合资企业、中外合作企业和外商独资企业。

外商投资企业以其分公司(分厂)的名义采购的自用国产设备,由该分公司(分厂)向所在地主管退税机关申请办理退税。

对外合作开采海洋石油资源的中外合作油气田项目,由合作油气田的作业者、作业机构或作业分公司申请办理退税。

按规定应实行扩大增值税抵扣范围的外商投资企业在投资总额内采购的国产设备不实行增值税退税政策。

## 第四条 享受退税的项目范围

属于《外商投资产业指导目录》中鼓励类和《中西部地区外商投资优势产业目录》(以上两个目录简称“鼓励外资目录”,下同)的外商投资项目(简称“鼓励类外商投资项目”,下同)所采购的国产设备享受增值税退税政策。调整鼓励外资目录时,项目采购国产设备实行退税政策以项目核准时施行的鼓励外资目录为准。

鼓励类外商投资项目在国内采购的国产设备,凡属于《外商投资项目不予免税的进口商品目录》(简称不予免税目录,下同)的,不实行退税政策。国家调整不

予免税目录时,设备是否属于不予免税目录范围以购进国产设备的增值税专用发票开具时施行的不予免税目录为准。

鼓励类外商投资项目中的工程项目,若外商投资企业以包工包料方式委托其他企业承建,外商投资企业可与承建企业签订委托购买国产设备协议,其委托由承建企业采购的国产设备并取得增值税专用发票,交由外商投资企业按规定申请办理退税。

第五条 本办法所称国产设备是指鼓励类外商投资项目采购的在中华人民共和国境内生产、作为固定资产管理的设备,包括按照购货合同随设备购进的配套件、备件等。

### 第三章 项目确认书和设备清单的办理

第六条 发展和改革委员会按照规定权限出具项目确认书。投资总额 3000 万美元及以上的鼓励类外商投资项目,由国家发展改革委出具项目确认书;投资总额 3000 万美元以下的鼓励类外商投资项目,由省、自治区、直辖市和计划单列市及新疆生产建设兵团发展改革委(以下简称“省级发展改革委”)出具项目确认书。具体范围包括:

- (一) 中外合资项目、中外合作项目、外商独资项目;
- (二) 中外合资企业、中外合作企业和外商独资企业通过增加外方注册资本扩大项目投资总额的  
增资项目;
- (三) 中外合作开采的海洋石油勘探开发生产项目。

第七条 项目确认书的办理，需在项目按规定核准并在采购国产设备清单确定以后，由项目业主单位在项目核准后一个月内按程序向省级发展改革委提出申请，并附以下材料。

- (一) 项目核准文件复印件；
- (二) 加盖项目单位和初审部门印章的项目采购国产设备清单一式五份(见附件2)；
- (三) 包括采购国产设备清单的项目申请报告一份；
- (四) 其他需要说明或提供的材料。

限额以上项目，由省级发展改革委对项目单位、投资总额、采购国产设备总额、设备清单、执行年限、适用产业政策条目进行初审后，向国家发展改革委正式行文提出申请。

第八条 同时符合以下条件的项目，由国家发展改革委外资司或省级发展改革委按照权限出具项目确认书(附设备清单)一式四份(一份存档，三份下发)。

- (一) 项目属于外商投资产业政策鼓励类；
- (二) 项目核准符合国家现行外商投资项目管理规定；
- (三) 申请内容符合项目核准文件要求；
- (四) 项目符合其他外商投资相关法律法规的要求。

第九条 设备清单原则上应在办理项目确认书时一次办理。

第十条 已经出具项目确认书的项目，在执行中确需变更项目单位、投资总

额、采购国产设备额、执行年限和采购国产设备清单等主要事项的,由原出具部门审核同意后出具项目确认书和(或)设备清单变更证明。

#### 第四章 备案登记管理

第十一条 享受采购国产设备退税政策的外商投资企业,应按本办法第十二、十三条规定向其所在地主管退税机关申请办理退税备案登记,其采购的国产设备方可办理退税。已办理完毕出口退税认定手续的,不再单独办理采购国产设备的退税备案登记。

第十二条 外商投资企业在取得发展改革委出具的项目确认书后30日内,应持以下资料,到其所在地主管退税机关申请办理购买国产设备的退税备案登记。

- (一) 企业营业执照副本复印件;
- (二) 企业税务登记证副本复印件;
- (三) 符合国家产业政策的外商投资项目确认书原件;
- (四) 税务机关要求的其他资料。

第十三条 外商投资企业如发生撤并、变更情况,须于有关管理机关批准撤并、变更之日起30日内,向所在地主管退税机关办理注销或变更购买国产设备的退税认定手续。

#### 第五章 退税申报、审核

第十四条 属于增值税一般纳税人的外商投资企业购买国产设备后,应自购买设备开具增值税专用发票的开票之日起30日内,到其主管征税机关认证,未经过



认证或认证未通过的一律不予办理退税。

第十五条 外商投资企业应自购买设备开具增值税专用发票的开票之日起 90 日内,填写《外商投资项目采购国产设备退税申请表》(见附件 3),同时附送以下资料向其所在地主管退税机关申请办理国产设备的退税手续。

(一)增值税专用发票(抵扣联)或“机动车销售统一发票”(仅限于特殊用途的机动车辆);

(二)发展改革委出具的《符合国家产业政策的外商投资项目确认书》;

(三)发展改革委出具的《项目采购国产设备清单》;

(四)税务机关要求的其他资料。

第十六条 主管退税机关接到外商投资企业采购国产设备退税的申请后,须将《符合国家产业政策的外商投资项目确认书》与鼓励外资目录的鼓励类外商投资项目及不予免税目录进行核对,对有关凭证进行审核,并实地调查核实设备的购进情况,对审核无误的按增值税专用发票上注明的税额办理退税。如《符合国家产业政策的外商投资项目确认书》与鼓励外资目录的鼓励类外商投资项目及不予免税目录内容不符,主管退税机关不予办理退税,并将有关情况逐级上报国家税务总局。

属于增值税一般纳税人的外商投资企业的退税申请,须在增值税专用发票稽核信息核对无误的情况下,方可办理退税;属于交通运输、开发普通住宅的外商投资企业以及海洋石油勘探开发生产的中外合作企业的退税申请,主管退税机关应对其增值税专用发票进行发函调查,在确认发票真实、发票所列货物已按规定申报

纳税后，方可办理退税。

## 第六章 退税监管

第十七条 主管退税机关在外商投资企业办理退税认定后，应根据《符合国家产业政策的外商投资项目确认书》的有关内容，建立台账，将外商投资企业的项目确认书、设备清单、采购国产设备总额、购进国产设备名称、数量、金额等有关情况登记造册。

第十八条 外商投资企业购进的国产设备，由主管退税的税务机关负责监管，监管期为5年。在监管期内发生转让、赠送等设备所有权转移行为，或者发生出租、再投资等行为的，外商投资企业须按以下计算公式，向主管退税机关补缴已退税款。

应补税款=增值税专用发票上注明的金额×（设备折余价值+设备原值）×适用增值税税率

设备折余价值=设备原值-累计已提折旧

设备原值和已提折旧按企业会计核算数据计算。

## 第七章 附则

第十九条 发展改革委要严格按照有关权限和政策规定出具项目确认书和设备清单。税务机关要严格按照发展改革委出具的项目确认书和设备清单列明的国产设备范围，在对购进国产设备的增值税专用发票审核无误的情况下办理退税。

第二十条 各省、自治区、直辖市和计划单列市国家税务局应于每年7月15日

前和次年1月15日前将上半年和上年下半年的外商投资项目采购国产设备退税的有关情况上报国家税务总局。

第二十一条 外商投资企业采取伪造、涂改项目确认书和设备清单等手段骗取国产设备退税款的,主管退税机关按照《中华人民共和国税收征收管理法》第六十三条或相关规定处罚。

第二十二条 本办法自2006年7月1日起执行,在此之前已按本办法第三条、第四条范围批准的项目,凡未办理退税的,均应按本办法的规定向发展和改革委员会补办项目确认书和采购国产设备清单,并按本办法的其他规定办理退税手续。过去的规定与本办法不一致的,按本办法执行。

**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

2008 年第 43 号

成文日期：2008-12-25

字体：【大】【中】【小】

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】

Application Table for Tax Exemption of Import and Export Goods [front]  
Applicant (seal)

Exemption nature/code	Document number of general customs administration	Contract No.					
License number	Import (export) port	Business unit	Registration number of business unit				
Registration number of foreign-funded enterprise	Trading country	Trade mode	Country of origin				
No.	Goods name	Specifications	Quantity	Unit	Amount	Currency	Exemption comments
							Tariff
							Agency tax
							Monitor commission
							Management duration
Comments of initial examiner	Documents and certificates are complete, uniform, and effective ( ), amount examined ( ),						Comments of Department Head
Comments of rectcheck personnel	complying with ( ) document.						Comments of Customs Head
Comments of Section Chief							

Name of contact person of applicant: Tel.:

00700070



进出口货物征免税申请表

项目统一编号		产业政策审批条目/代码		/	
企业代码		名称		征免性质/代码	
审批部门/代码		许可证编号		/	
对外签约单位/代码		合同号			
项目性质/代码		审批依据			
进(出)口口岸		有效期			
备注					
No	税则号	商品名称	规格型号	数量	单位
					币制
					单价
					总价
					关税
					代征税
					海关审批意见
1					
2					
3					
4					
5					

001000070

<p>初审</p>	<p>复审</p> <p>年 月 日</p>	<p>三审</p>
<p>海关审批意见</p> <p>初审签名</p>	<p>主管部门签章</p> <p>年 月 日</p>	<p>申请部门签章</p> <p>年 月 日</p>

00000017J

ATTACHMENT 107

**Directory of imported commodities of non-tax exemption to be used in  
foreign invested projects**

( In correspondence with 2002 Tariff List )

No.	Description of Goods	2002 Tariff No.	Notes
1	television receivers	8528.1210, 8528.1291, 8528.1292, 8528.1293, 8528.1310, 8528.1320, 8528.1330, 8528.1340, 8528.2100, 8528.2200, 8528.3010, 8528.3020	
2	Television cameras	8525.3091, 8525.3099, 8525.4041, 8525.4042, 8525.4049	
3	video tape recorders	8521.1011, 8521.1019, 8521.9090	
4	video tape reproducers	8521.1020, 8521.9010, 8521.9090	
5	hi-fi equipment	8518.1000, 8518.2100, 8518.2200, 8518.2900 8518.4000, 8518.5000, 8519.all tariff No. 8520.3210, 8520.3300, 8527.1200, 8527.1300 8527.1900, 8527.2100, 8527.2900, 8527.3100, 8527.3200, 8527.3900	
6	air conditioning machines	8415.1010, 8415.1021, 8415.1022, 8415.2000, 8415.8110, 8415.8120, 8415.8210, 8415.8220, 8415.8300	
7	refrigerators freezers	8418.1010, 8418.1020, 8418.1030, 8418.2100, 8418.2120, 8418.2130, 8418.2200, 8418.2900, 8418.3021, 8418.3029, 8418.4021, 8418.4029,	

		8418.5000	
8	washing machines	8450.1110, 8450.1120, 8450.1190, 8450.1200, 8450.1900, 8450.2000, 8451.1000,	
9	cameras	9006.4000, 9006.5100, 9006.5300, 9006.5900	
10	photocopying machines	9009.1110, 9009.1190, 9009.1210, 9009.1290, 9009.2110, 9009.2190, 9009.2210, 9009.2290, 9009.3010, 9009.3090	
11	program-controlled switching systems	8517.3011, 8517.3013, 8517.3019, 8517.3091, 8517.3099	
12	microprocessings and external devices	8471.3000, 8471.4140, 8471.4940, 8471.5040, 8471.6010, 8471.6031, 8471.6032, 8471.6033, 8471.6039, 8471.6050, 8471.6060, 8471.6070	
13	telephone sets	8517.1100, 8517.1910, 8517.1990	
14	radio paging receivers	8527.9010, 8525.1090, 8525.2022, 8525.2023, 8525.2092, 8525.2099	8525.1090 radio paging station only
15	facsimile machines	8517.2100	
16	electronic calculators	8470.1000, 8470.2100, 8470.2900	
17	typewriters and word-processing machines	8469.1100, 8469.1200, 8469.2000, 8469.3000	
18	motor vehicles	8702.all tariff No. ; 8703.all tariff No. ; 8704.all tariff No.	
19	motorcycles	8711.all tariff No.	

20	others	All tariff No. from Chapter 1 to 83, Chapter 91 to 97 in <i>Customs Import and Export Tariff of the People's Republic of China</i>	not including technology and parts and components and spare parts that import in company with project equipments
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Note: If Equipments listed in this exhibit which include in "complete sets of equipment" meet the provision of "functional group", then they should be classified according to note 4 of category 16 and note 3 of Chapter 90 of the tariff list, otherwise, be classified according to actual description.

## 外商投资项目不予免税的进口商品目录

发布时间：2002 年 07 月 24 日 状态：有效

(与 2002 年税则目录相对应)

序号 商品名称 2002 年版税则号列 备注

1 电视机 8528.1210, 8528.1291, 8528.1292, 8528.1293,

8528.1310, 8528.1320, 8528.1330, 8528.1340,

8528.2100, 8528.2200, 8528.3010, 8528.3020

2 摄像机 8525.3091, 8525.3099, 8525.4041, 8525.4042, 8525.4049

3 录像机 8521.1011, 8521.1019, 8521.9090

4 放像机 8521.1020, 8521.9010, 8521.9090

5 音响设备 8518.1000, 8518.2100, 8518.2200, 8518.2900

8518.4000, 8518.5000, 8519. 全税号

8520.3210, 8520.3300, 8527.1200, 8527.1300

8527.1900, 8527.2100, 8527.2900,

8527.3100, 8527.3200, 8527.3900

6 空调扇 8415.1010, 8415.1021, 8415.1022, 8415.2000,

8415.8110, 8415.8120, 8415.8210, 8415.8220, 8415.8300

7 电冰箱/电冰柜 8418.1010, 8418.1020, 8418.1030, 8418.2100,

8418.2120, 8418.2130, 8418.2200, 8418.2900,

8418.3021, 8418.3029, 8418.4021, 8418.4029,

8418.5000

8 洗衣机 8450.1110, 8450.1120, 8450.1190, 8450.1200,

8450.1900, 8450.2000, 8451.1000,

9 照相机 9006.4000, 9006.5100, 9006.5300, 9006.5900

10 复印机 9009.1110, 9009.1190, 9009.1210, 9009.1290,

9009.2110, 9009.2190, 9009.2210, 9009.2290,

9009.3010, 9009.3090

11 程控电话交换机 8517.3011, 8517.3013, 8517.3019,

8517.3091, 8517.3099

12 微型计算机及外设 8471.3000, 8471.4140, 8471.4940, 8471.5040,

8471.6010, 8471.6031, 8471.6032, 8471.6033,

8471.6039, 8471.6050, 8471.6060, 8471.6070

13 电话机 8517.1100, 8517.1910, 8517.1990

14 无线寻呼机 8527.9010, 8525.1090, 8525.2022,

8525.2023, 8525.2092, 8525.2099 8525.1090 仅指无线寻呼系统基地台

15 传真机 8517.2100

16 电子计算机 8470.1000, 8470.2100, 8470.2900

17 打字机及文字

处理机 8469.1100, 8469.1200, 8469.2000, 8469.3000

18 汽车 8702. 全税号 ; 8703. 全税号 ; 8704. 全税号

19 摩托车 8711. 全税号

20 其他《中华人民共和国海关进口税则》中第 1 章至第 83 章、第 91 章至第 97 章的所有

税号 不含随项目设备进口的技术及配套件、备件

说明：“对成套设备”内含的本附件所列设备，如符合“功能机组”规定的，则按税则第 16 类

注四和第 90 章章注三的规定归类，否则，按具体列名分别归类。