

Guideline catalog for foreign investment industries

(Amendment in 2004)

Catalogs for industries which encourages foreign investments**I. Agriculture, forestry, farming and fishing industries**

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

II. Fossil industries

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

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

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

11. Exploitation of sulphur, phosphor, kalium and other chemical mines;

III. Manufacturing industry

(I) Food processing

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

(II) Tobacco processing industry

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

(III) Textile industry

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

(IV) Leather and fur manufacturing industries

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

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

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

(VI) Paper making and paper products manufacturing industries

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

(VII) Oil processing and coking plants

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

2. Pitch production for key and major roads;

(VIII) Chemical raw materials and chemical product manufacturing industries

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

membrane;

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

(IX) Medicine manufacturing Industries

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

(X) Chemical fiber manufacturing

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

(XI) Plastic industry

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

(XII) Nonmetallic mineral products industry

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

(XIII) Ferrous metal smelting and calendaring industry

1. Manufacturing of direct reduced iron and melting reduced iron

(XIV) Nonferrous metal smelting and calendaring industry

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

(XV) Metalwork industry

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

and hardware

(XVI) Conventional machinery manufacturing

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

(XVII) Special equipment manufacturing

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

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

(XVIII) Transport and communication facilities manufacturing

- * 1. Entire automobile, motorcycle manufacture
- 2. automobile, motorcycle engine manufacture
- 3. Manufacture of key spare parts of automobile: Brake assembly, axle assembly, automatic transmission, diesel machine fuel pump, engine air-in super charger, engine outboard emission control device, electrical power steering, sticky axle jointer, air absorber, air suspension, hydraulic lifter, assembled instrument.
- 4. Manufacture of Electronic device for automobile (include engine control system, batholith control system, electronic control system for car-body)
- 5. Manufacture of special car such as dune buggy for petroleum industry
- 6. Technical equipment for railway transport: Design and manufacture of locomotive vehicle and main parts, design and manufacture of line, bridge equipment, high speed railway technology and equipment manufacture, manufacture of communication signals and transportation safety monitoring unit, electric railway equipment manufacture
- 7. Transport and communication facilities for urban rapid trackway: Design and manufacture of car group and main components for underground and urban light rail
- 8. Design and manufacture of civil aircraft (share-held by Chinese party)
- 9. Manufacture of civil aircraft spare parts
- 10. Design and manufacture of civil helicopter (share-held by Chinese party)
- 11. Design and manufacture of aeroengine (share-held by Chinese party)
- 12. Design and manufacture of civil aviation on-board equipment (share-held by Chinese party)
- 13. Manufacture of lightweight gas turbine
- 14. design and manufacture of crankshaft for ship low-speed diesel
- 15. Repair, design and manufacture of special vessel, high performance ship (relatively share-held by Chinese party)
- 16. Design and manufacture of ship middle high-speed diesel, auxiliary engine, wireless communications, navigation equipment and fittings (relatively share-held by Chinese party)
- 17. Manufacture of glass fiber fishing ship, yacht

(XIX) Electrical machinery and material manufacturing

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

Cycling Fluidized Bed (confined to joint investment, cooperation)

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

(XX) Electronic and communication equipment manufacturing

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

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

(XXI) Instrumentation and culture/ office machinery manufacturing

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

(XXII) Other manufacturing

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

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

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

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

V. Water conservancy management

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

VI. Air transportation, storage, post and telecommunication industry

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

VII. Wholesale and retail trading industry

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

VIII. Realty industry

1. Development/ construction of normal residence

IX. Social service industry

(I) Public facility service

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

(II) Information, advisory service

1. International economy, science and technology, environment protection information consultation service
- *2. Accounting, auditing

X. Sanitation, sport and social welfare

1. The elderly, the disabled service

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

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

XII. Scientific research and comprehensive technical service

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

XIII. Foreign investment projects for all direct exporting of products

Catalogue of Restricted Foreign Investment Industries

I. Agriculture, forestry, farming and fishing industries

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

II. Fossil industries

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

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

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

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

- 6 . Exploitation of schatzite

III. Manufacturing

(I) Food processing industry

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

(II) Tobacco processing industry

- 1 . Production of cigarettes and filter tips

(III) Textile industry

1. Wool spinning, cotton spinning

2 . Filature

(IV) Press and duplication industry

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

(V)Oil processing and coking plants

1. Construction and operation of refinery

(VI) Chemical raw materials and chemical product manufacturing industries

1 . Production of Ion film caustic soda

2 . Production of Sensitive materials

3 . Production of Benzidine

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

5 . Production of titanium dioxide through sulphuric acid method

6 . Processing of baron, magnesium, iron ores

7 . Production of barium salt

(VI) Medicine manufacturing industries

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

(VII) Chemical fiber manufacturing

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

(IX)Rubber industry

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

(X)Nonferrous metal smelting and calendering industry

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

(XI)Conventional machinery manufacturing

1 . Production of Containers

2 . Production of medium-size ordinary bearings

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

(XII)Special equipment manufacturing

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

2 . Equipment manufacture for ordinary dacron filament and staple fibre

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

(XIII) Electronic and communication equipment manufacturing

- 1 . Production of Satellite television receivers and key parts

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

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

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

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

VI. Wholesale and retail trading industry

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

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

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

4 . Auction of commodity

*5 . Goods leasing company

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

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

8 . Foreign trade company

VII Finance, insurance industry

1 . Bank, finance company, trust investment company

*2 . Insurance company

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

4 . Financial lease company

5 . Foreign exchange brokerage

*6. Insurance brokerage company

VIII. Realty industry

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

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

3 . Construction and management of Large park for motif

IX. Social service industry

(I) Public Facility service

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

(II) Information, advisory service

1 . legal consultancy

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

X. Sanitation, sport and social welfare

1 . (confined to joint investment, cooperation)

2 . Construction and management of Golf links

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

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

XII. Scientific research and comprehensive technical service

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

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

The list of industries prohibiting foreign investment

I. Agriculture, forestry, livestock, fishery

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

II. Digging industry

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

III. Manufacturing

(I) Food processing industry

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

(II) Medicine manufacturing

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

(III) Nonferrous metal smelting and calendering industry

1. Smelting, processing of radioactivity mineral products

(IV) Arms and ammunition manufacturing

(V) Other manufacturing

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

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

1. Construction, management of electric network

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

1. Air traffic control corporation
2. Post corporation

VI. Finance, insurance industry

1. Futures corporation

VII. Social service industry

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

4. Gambling industry (containing gaming race ground)
5. Eroticism industry

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

1. Elementary education (compulsory education) institution
2. Publication, general issue and import of books, newspaper and periodical
3. Publication, making, general issue and import of audio/video products and e-publications
4. Public information agency
5. All level radio station, TV station, broadcasting television transmission network (launching platform, rebroadcasting station, broadcasting television satellite, satellite up-run station, satellite transceiver station, microwave station, monitor station, wired broadcasting/ television transmission network)
6. Publication and broadcast company for radio program.
7. Movie issue company.
8. Video playing corporation

IX. Other industries

1. The items endangering the security and application efficacy of military installations
- X. Other industries inhibited in national treaty or international treaty that China has concluded or joined

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

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

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

I. Encouraged

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

II. Limitation

- (I) **Leave and enter automobile transport corporation** Foreign share holding is allowed not later than December 11, 2002; Foreign solely owned not later than December 11, 2004
- (II) **Water transportation corporation:** Foreign capital ratio not exceeding 49%
- (III) **Railway freight corporation:** Foreign capital ratio not exceeding 49%; foreign share-holding is allowed not later than December 11, 2004; Foreign solely owned not later than December 11, 2007

(IV) Telecommunication company

1. Paging service in increment telecommunication, foundation telecommunication: Foreign investment is allowed since December 11, 2001, foreign capital ratio not exceeding 30%; Foreign capital ratio not exceeding 49% is allowed not later than December 11, 2002; Foreign capital ratio up to 50% is allowed not later than December 11, 2003;
2. Mobile voice and data service in foundation telecommunication: Foreign investment is allowed since December 11, 2001, the foreign capital ratio not exceeding 25%; Foreign capital ratio not exceeding 35% is allowed not later than December 11, 2002; Foreign capital ratio up to 49% is allowed not later than December 11, 2004;
3. National service, international service in foundation telecommunication: Foreign

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

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

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

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

(IX) Insurance company

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

(X) Securities company, securities investment fund management corporation

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

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

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

《外商投资产业指导目录》(修订)

国家发展和改革委员会、商务部令 第 24 号

颁布日期：20041130 实施日期：20050101 颁布单位：国家发展和改革委员会、商务部

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

国家发展和改革委员会

二 00 四年十一月三十日

附件：外商投资产业指导目录（2004 年修订）

一、农、林、牧、渔业

1. 中低产农田改造

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

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

生产

4. 花卉生产与苗圃基地的建设、经营

5. 农作物秸秆还田及综合利用、有机肥料资源的开发生产

6. 中药材种植、养殖（限于合资、合作）

7. 林木（竹）营造及良种培育

8. 天然橡胶、剑麻、咖啡种植

9.优良种畜种禽、水产苗种繁育(不含我国特有的珍贵优良品种)

10.名特优水产品养殖、深水网箱养殖

11.防治荒漠化及水土流失的植树种草等生态环境保护工程建设、经营

二、采掘业

*1.石油、天然气的风险勘探、开发

*2.低渗透油气藏(田)的开发

*3.提高原油采收率的新技术开发与应用

*4.物探、钻井、测井、井下作业等石油勘探开发新技术的开发与应用

5.煤炭及伴生资源勘探、开发

6.煤层气勘探、开发

7.低品位、难选冶金矿开采、选矿(限于合资、合作)

8.铁矿、锰矿勘探、开采及选矿

9.铜、铅、锌矿勘探、开采(限于合资、合作,在西部地区外商可独资)

10.铝矿勘探、开采(限于合资、合作,在西部地区外商可独资)

11.硫、磷、钾等化学矿开采、选矿

三、制造业

(一)食品加工业

1.粮食、蔬菜、水果、禽畜产品的储藏及加工

2.水产品加工、贝类净化及加工、海藻功能食品开发

3.果蔬饮料、蛋白饮料、茶饮料、咖啡饮料的开发、生产

4. 婴儿、老年食品及功能食品的开发、生产

5. 乳制品生产

6. 生物饲料、蛋白饲料的开发、生产

(二) 烟草加工业

1. 二醋酸纤维素及丝束加工

2. 造纸法烟草薄片生产

(三) 纺织业

1. 工程用特种纺织品生产

2. 高档织物面料的织染及后整理加工

(四) 皮革、皮毛制品业

1. 猪、牛、羊蓝湿皮新技术加工

2. 皮革后整饰新技术加工

(五) 木材加工及竹、藤、棕、草制品业

1. 林区“次、小、薪”材和竹材的综合利用新技术、新产品开发与生产

(六) 造纸及纸制品业

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

学机械木浆(限于合资、合作)

2. 高档纸及纸板生产(限于合资、合作)

(七) 石油加工及炼焦业

1. 针状焦、煤焦油深加工

2. 重交通道路沥青生产

(八) 化学原料及化学制品制造业

1. 重油催化裂化制烯烃生产

2. 年产 60 万吨及以上规模乙烯生产 (中方相对控股)

3. 乙烯副产品 C5--C9 产品的综合利用

4. 大型聚氯乙烯树脂生产 (乙炔法)

5. 有机氟系列化工产品生产 (高残留有机氟产品除外)

6. 苯、甲苯、二甲苯、乙二醇等基本有机化工原料及其衍生物生产

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

8. 合成纤维原料: 精对苯二甲酸、丙烯腈、己内酰胺、尼龙 66 盐生产

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

10. 工程塑料及塑料合金生产

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

12. 纺织及化纤抽丝用助剂、油剂、染化料生产

13. 汽车尾气净化剂、催化剂及其他助剂生产

14. 天然香料、合成香料、单离香料生产

15. 高性能涂料生产

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

(九) 医药制造业

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

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

(十) 化学纤维制造业

1. 差别化化学纤维及芳纶、年产 5000 吨及以上功能化环保型涤纶、碳纤维、高强高模聚乙烯等高新技术化纤生产
2. 粘胶无毒纺等环保型化纤的生产
3. 日产 500 吨及以上非纤维用聚酯生产,纤维及非纤维用新型聚酯(聚对苯二甲酸丙二醇酯、聚萘二甲酸乙二醇酯、聚对苯二甲酸丁二醇酯等)生产

(十一) 塑料制品业

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

(十二) 非金属矿物制品业

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

3. 年产1万吨及以上玻璃纤维(池窑拉丝工艺生产线)及玻璃钢制品生产
 4. 年产50万件及以上高档卫生瓷生产
 5. 陶瓷原料的标准化精制、陶瓷用高档装饰材料生产
 6. 玻璃、陶瓷、玻璃纤维窑炉用高档耐火材料生产
 7. 无机非金属材料及制品生产(人工晶体、高性能复合材料、特种玻璃、特种陶瓷、特种密封材料、特种胶凝材料)
 8. 新型建筑材料生产(轻质高强多功能墙体材料、高档环保型装饰装修材料、优质防水密封材料、高效保温材料)
 9. 非金属矿深加工(超细粉碎、高纯、精制、改性)
- (十三) 黑色金属冶炼及压延加工业
1. 直接还原铁和熔融还原铁生产
- (十四) 有色金属冶炼及压延加工业
1. 低品位、难选冶金矿冶炼(限于合资、合作,在西部地区外商可独资)
 2. 硬质合金、锡化合物、铋化合物生产
 3. 有色金属复合材料、新型合金材料生产
 4. 稀土应用
- (十五) 金属制品业
1. 非金属制品模具设计、制造
 2. 汽车、摩托车模具(含冲模、注塑模、模压模等)、夹具(焊接夹具、检验夹具等)设计、制造

3.高档建筑五金件、水暖器材及五金件开发、生产

(十六) 普通机械制造业

1.三轴以上联动的数控机床、数控系统及伺服装置制造

2.高性能焊接机器人和高效焊接生产设备制造

3.耐高温绝缘材料(绝缘等级为F、H级)及绝缘成型件生产

4.比例、伺服液压技术,低功耗气动控制阀,填料静密封生产

5.精冲模、精密型腔模、模具标准件生产

6.精密轴承及各种主机专用轴承制造

7.汽车、摩托车用铸锻毛坯件制造

(十七) 专用设备制造业

1.粮食、棉花、油料、蔬菜、水果、花卉、牧草、肉食品、水产品的贮藏、保鲜、分级、

包装、干燥、运输、加工的新技术、新设备开发与制造

2.设施农业设备制造

3.农业、林业机具新技术设备制造

4.拖拉机、联合收割机等农用发动机设计与制造

5.农作物秸秆还田及综合利用设备制造

6.农用废物的综合利用及规模化畜禽养殖废物的综合利用设备制造

7.节水灌溉新技术设备制造

8.湿地土方及清淤机械制造

9.水生生态系统的环境保护技术、设备制造

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

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

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

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

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

3. 核电机组: 60 万千瓦及以上机组制造 (限于合资、合作)

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

(二十) 电子及通信设备制造业

1. 数字电视机、数字摄录机、数字录放机、数字放声设备制造

2. 新型平板显示器件、中高分辨率彩色显像管/显示屏及玻壳生产

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

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

5. 集成电路设计与较宽 0.35 微米及以下大规模集成电路生产

6. 大中型电子计算机、便携式微型计算机、高档服务器制造

7. 大容量光、磁盘驱动器及其部件开发与制造

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

9. 软件产品开发、生产

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

28. 移动通信系统 (含 GSM、CDMA、DCS1800、DECT、IMT2000 等) 手机、基站、交

换设备及数字集群系统设备制造

29. 高端路由器、千兆比以上网络交换机开发、制造

30. 空中交通管制系统设备制造 (限于合资、合作)

(二十一) 仪器仪表及文化、办公用机械制造业

1. 数字照相机及关键件开发与生产

2. 精密在线测量仪器开发与制造

3. 安全生产及环保检测仪器新技术设备制造

4. 水质及烟气在线监测仪器的新技术设备制造

5. 水文数据采集、处理与传输和防洪预警仪器及设备制造

6. 新型仪表元器件和材料 (主要指智能型仪用传感器、仪用接插件、柔性线路板、光电开

关、接近开关等新型仪用开关、仪用功能材料等) 生产

7. 新型打印装置 (激光、喷墨打印机) 制造

8. 精密仪器、设备维修与售后服务

(二十二) 其他制造业

1. 洁净煤技术产品的开发利用 (煤炭气化、液化、水煤浆、工业型煤)

2. 煤炭洗选及粉煤灰 (包括脱硫石膏)、煤矸石等综合利用

四、电力、煤气及水的生产及供应业

1. 单机容量 30 万千瓦及以上火电站的建设、经营

2. 煤洁净燃烧技术电站的建设、经营

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

五、水利管理业

1. 综合水利枢纽的建设、经营 (中方相对控股)

六、交通运输、仓储及邮电通信业

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

12. 煤炭管道运输设施的建设、经营

13. 运输业务相关的仓储设施建设、经营

七、批发和零售贸易业

*1. 一般商品的批发、零售、物流配送

八、房地产业

1. 普通住宅的开发建设

九、社会服务业

(一) 公共设施服务业

1. 城市封闭型道路建设、经营

2. 城市地铁及轻轨的建设、经营(中方控股)

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

设、经营

(二) 信息、咨询服务业

1. 国际经济、科技、环保信息咨询服务

*2. 会计、审计

十、卫生、体育和社会福利业

1. 老年人、残疾人服务

十一、教育、文化艺术及广播电影电视业

1. 高等教育机构(限于合资、合作)

十二、科学研究和综合技术服务业

1. 生物工程与生物医学工程技术

2. 同位素、辐射及激光技术

3. 海洋开发及海洋能开发技术

4. 海水淡化及利用技术

5. 海洋监测技术

6. 节约能源开发技术

7. 资源再生及综合利用技术

8. 环境污染治理及监测技术

9. 防沙漠化及沙漠治理技术

10. 民用卫星应用技术

11. 研究开发中心

12. 高新技术、新产品开发与企业孵化中心

十三、产品全部直接出口的允许类外商投资项目

限制外商投资产业目录

一、农、林、牧、渔业

1. 粮食（包括马铃薯）、棉花、油料种子开发生产（中方控股）

2. 珍贵树种原木加工（限于合资、合作）

二、采掘业

1. 钨、锡、锑、钼、重晶石、萤石等矿产勘查、开采（限于合资、合作）

2. 贵金属（金、银、铂族）勘查、开采

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

三、制造业

(一) 食品加工业

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

(二) 烟草加工业

1. 卷烟、过滤嘴棒生产

(三) 纺织业

1. 毛纺、棉纺
2. 缫丝

(四) 印刷及复制业

1. 出版物印刷(中方控股,包装装潢印刷除外)

(五) 石油加工及炼焦业

1. 炼油厂建设、经营

(六) 化学原料及化学制品制造业

1. 离子膜烧碱生产

2. 感光材料生产

3. 联苯胺生产

4. 易制毒化学品生产 (麻黄素、3,4-亚基二氧苯基-2-丙酮、苯乙酸、1-苯基-2-丙酮、胡椒醛、黄樟脑、异黄樟脑、醋酸酐)

5. 硫酸法钛白粉生产

6. 硼镁铁矿石加工

7. 钼盐生产

(七) 医药制造业

1. 氯霉素、苄霉素 G、洁霉素、庆大霉素、双氢链霉素、丁胺卡那霉素、盐酸四环素、土霉素、麦迪霉素、柱晶白霉素、环丙氟哌酸、氟哌酸、氟喹酸生产

2. 安乃近、扑热息痛、维生素 B1、维生素 B2、维生素 C、维生素 E 生产

3. 国家计划免疫的疫苗、菌苗类及抗毒素、类毒素类 (卡介苗、脊髓灰质炎、白百破、麻疹、乙脑、流脑疫苗等) 生产

4. 成瘾性麻醉药品及精神药品原料药生产 (中方控股)

5. 血液制品的生产

6. 非自毁式一次性注射器、输液器、输血器及血袋生产

(八) 化学纤维制造业

1. 常规切片纺的化纤抽丝生产

2. 单线能力在 2 万吨/年以下粘胶短纤维生产

3. 日产 400 吨以下纤维及非纤维用聚酯生产, 氨纶生产

(九) 橡胶制品业

1. 斜交轮胎、旧轮胎翻新(子午线轮胎除外)及低性能工业橡胶配件生产

(十) 有色金属冶炼及压延加工业

1. 稀土冶炼、分离(限于合资、合作)

(十一) 普通机械制造业

1. 集装箱生产

2. 中小型普通轴承制造

3. 50 吨以下汽车起重机制造(限于合资、合作)

(十二) 专用设备制造业

1. 中低档 B 型超声显像仪制造

2. 一般涤纶长丝、短纤维设备制造

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

(十三) 电子及通信设备制造业

1. 卫星电视接收机及关键件生产

四、电力、煤气及水的生产和供应业

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

五、交通运输、仓储及邮电通信业

1. 公路旅客运输公司

*2. 出入境汽车运输公司

*3. 水上运输公司

*4. 铁路货物运输公司

5. 铁路旅客运输公司 (中方控股)

6. 摄影、探矿、工业等通用航空公司 (中方控股)

*7. 电信公司

六、批发和零售贸易业

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

零售、物流配送

*2. 图书、报纸、期刊的批发、零售业务

*3. 音像制品 (除电影外) 的分销

4. 商品拍卖

*5. 货物租赁公司

*6. 代理公司 (船舶、货运、外轮理货、广告等)

*7. 成品油批发及加油站建设、经营

8. 对外贸易公司

七、金融、保险业

1. 银行、财务公司、信托投资公司

*2. 保险公司

*3. 证券公司、证券投资基金管理公司

4. 金融租赁公司

5. 外汇经纪

*6. 保险经纪公司

八、房地产业

1. 土地成片开发 (限于合资、合作)

2. 高档宾馆、别墅、高档写字楼和国际会展中心的建设、经营

3. 大型主题公园的建设、经营

九、社会服务业

(一) 公共设施服务业

1. 大中城市燃气、热力和给排水管网的建设、经营 (中方控股)

(二) 信息、咨询服务业

1. 法律咨询

2. 市场调查 (限于合资、合作)

十、卫生、体育和社会福利业

1. 医疗机构 (限于合资、合作)

2. 高尔夫球场的建设、经营

十一、教育、文化艺术及广播电影电视业

1. 高中阶段教育机构 (限于合资、合作)

2. 电影院的建设和经营 (中方控股)

3. 广播电视节目制作、发行, 电影制作 (中方控股)

十二、科学研究和综合技术服务

1. 测绘公司 (中方控股)

*2. 进出口商品检验、鉴定、认证公司

十三、国家和我国缔结或者参加的国际条约规定限制的其他产业

禁止外商投资产业目录

一、农、林、牧、渔业

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

2. 转基因植物种子生产、开发

3. 我国管辖海域及内陆水域水产品捕捞

二、采掘业

1. 放射性矿产的勘查、开采、选矿

2. 稀土勘查、开采、选矿

三、制造业

(一) 食品加工业

1. 我国传统工艺的绿茶及特种茶加工 (名茶、黑茶等)

(二) 医药制造业

1. 列入国家保护资源的中药材加工 (麝香、甘草、黄麻草等)

2. 传统中药饮片炮制技术的应用及中成药秘方产品的生产

(三) 有色金属冶炼及压延加工业

1. 放射性矿产的冶炼、加工

(四) 武器弹药制造业

(五) 其他制造业

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

四、电力、煤气及水的生产和供应业

1. 电网的建设、经营

五、交通运输、仓储及邮电通信业

1. 空中交通管制公司

2. 邮政公司

六、金融、保险业

1. 期货公司

七、社会服务业

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

5. 色情业

八、教育、文化艺术及广播电影电视业

1. 基础教育(义务教育)机构

2. 图书、报纸、期刊的出版、总发行和进口业务

3. 音像制品和电子出版物的出版、制作、总发行和进口业务

4. 新闻机构

5. 各级广播电台(站)、电视台(站)、广播电视传输覆盖网(发射台、转播台、广播电视卫星、卫星上行站、卫星收转站、微波站、监测台、有线广播电视传输覆盖网)

6. 广播电视节目出版及播放公司

7. 电影发行公司

8. 录像放映公司

九、其他行业

1. 危害军事设施安全和使用效能的项目

十、国家和我国缔结或者参加的国际条约规定禁止的其他产业

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

2、标*的条目与我国加入世界贸易组织的承诺有关,具体内容见附件。

《外商投资产业指导目录》附件

一、鼓励类

1、石油、天然气的风险勘探、开发:限于合作

2、低渗透油气藏(田)的开发:限于合作

3、提高原油采收率的新技术开发与应用:限于合作

4、物探、钻井、测井、井下作业等石油勘探开发新技术的开发与应用:限于合作

5、汽车、摩托车整车制造:外资比例不超过 50%

6、定期、不定期国际海上运输业务:外资比例不超过 49%

7、国际集装箱多式联运:外资比例不超过 50%;不迟于 2002 年 12 月 11 日允许外方控股;

不迟于 2005 年 12 月 11 日允许外方独资

8、公路货物运输公司:不迟于 2002 年 12 月 11 日允许外方控股;不迟于 2004 年 12 月 11

日允许外方独资

9、一般商品的批发、零售、物流配送:限定条件见限制类第(五)

10、会计、审计:限于合作、合伙

二、限制类

(一) 出入境汽车运输公司:不迟于 2002 年 12 月 11 日允许外方控股,不迟于 2004 年 12

月 11 日允许外方独资

(二) 水上运输公司:外资比例不超过 49%

(三) 铁路货物运输公司:外资比例不超过 49%;不迟于 2004 年 12 月 11 日允许外方控股;

不迟于 2007 年 12 月 11 日允许外方独资

(四) 电信公司

1、增值电信、基础电信中的寻呼服务:自 2001 年 12 月 11 日起允许外商投资,外资比例

不超过 30%;不迟于 2002 年 12 月 11 日允许外资比例不超过 49%;不迟于 2003 年 12 月 11 日

允许外资比例达 50%

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

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

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

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

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

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

(六) 音像制品(除电影外)的分销：限于合作，中方控股

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

日允许外方独资

(八) 代理公司

1、船舶：外资比例不超过49%

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

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

3、外轮理货：限于合资、合作

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

12月11日允许外方独资

(九) 保险公司

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

2、寿险保险公司：外资比例不超过50%

(十) 证券公司、证券投资基金管理公司

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

2、证券投资基金管理公司：允许外商投资，外资比例不超过33%；不迟于2004年12月11日允许外资比例达49%

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

51%；不迟于2006年12月11日允许外方独资

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

迟于 2005 年 12 月 11 日允许外方独资

ATTACHMENT B10.2-CHINESE

中西部地区外商投资优势产业目录（2008 年修订）

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. 节水灌溉和旱作节水技术、保护性耕作技术开发与应用
4. 采煤矿区采空、塌陷区域生态系统恢复与重建工程
5. 硅石资源综合利用（勘探、开采除外）
6. 高岭土综合利用（勘探、开采除外）
7. 煤炭加工应用技术开发和产品生产（中方控股）
8. 煤层气下游化工产品生产和开发
9. 焦炭副产品综合利用
10. 丝绸产品深加工
11. 包装装潢印刷品印刷
12. 高档玻璃制品、高技术陶瓷（含工业陶瓷）技术开发和产品生产
13. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工
14. 日产 4000 吨及以上水泥熟料新型干法水泥生产

15. 不锈钢制品生产
16. 精铸、精锻件技术开发及制造
17. 钢丝绳芯橡胶输送带生产
18. 液压技术系统及模具生产
19. 旱地、山地中小农业机械及配套机具制造
20. 洗中煤、焦炉煤气余热发电、供热等综合利用
21. 增值电信业务（需在我国入世承诺框架内）
22. 道路旅客运输（中方控股）
23. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
24. 旅游景区（点）保护、开发和经营及其配套设施建设

内蒙古自治区

1. 退耕还林还草、退牧还草、天然林保护等国家重点生态工程后续产业开发
2. 节水灌溉和旱作节水技术、保护性耕作技术开发与应用
3. 甜菜糖精深加工及副产品综合利用
4. 铜、铅、锌、铝精深加工（勘查、开采、冶炼除外）
5. 非金属矿（红柱石、膨润土、白云石、晶质石墨、珍珠岩、沸石）综合利用及精细加工（勘探、开采除外）
6. 毛纺织、针织品高新技术产品开发

7. 煤炭加工应用技术开发和产品生产（中方控股）
8. 稀土深加工及应用产品生产
9. 天然气下游化工产品开发和利用（列入《天然气利用政策》限制类和禁止类的除外）
10. 蒙药材加工（列入《外商投资产业指导目录》限制类、禁止类的除外）
11. 以牛羊内脏为原料的生物制药产品的开发利用（列入《外商投资产业指导目录》限制类、禁止类的除外）
12. 少数民族特需用品、工艺美术品、包装容器材料及日用玻璃制品生产
13. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工
14. 日产 4000 吨及以上水泥熟料新型干法水泥生产
15. 洗中煤、焦炉煤气余热发电、供热等综合利用
16. 增值电信业务（需在我国入世承诺框架内）
17. 道路旅客运输（中方控股）
18. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
19. 冰雪、森林、草原生态旅游资源开发、建设和经营
20. 旅游景区（点）保护、开发和经营及其配套设施建设

辽宁省

1. 蔬菜、水果等种子（种苗）（转基因植物种子除外）开发、生产（中方

控股)

2. 肉鸡、生猪、肉牛和肉羊饲养及产品深加工
3. 退耕还林还草等国家重点生态工程后续产业开发
4. 油母页岩、镁、锆石加工及综合利用(中方相对控股)
5. 高档棉、毛、麻、丝(柞蚕丝)、化纤的纺织、针织及服装加工
6. 天然药、原料药、中成药的深加工及其衍生物的生产(列入《外商投资产业指导目录》限制类、禁止类的除外)
7. 日产 4000 吨及以上水泥熟料新型干法水泥生产
8. 采用大型装备和技术(60 万吨/年以上)生产以煤炭为原料的甲醇等产品
9. 百万吨乙烯及下游深加工产品生产
10. 高性能子午线轮胎生产
11. 金属包装、自动化立体仓库及仓储物流设备制造
12. 汽车零部件制造(汽车变速箱, 汽车发动机曲轴、连杆、缸体、缸盖, 发动机电子喷射系统, 汽车减振器, 离合器, 发动机正时链, 汽车车灯, 汽车仪表)
13. 船用柴油机辅机、零部件、配件制造
14. 数字医疗设备及关键部件开发及生产
15. 高精度铜板带材深加工
16. 钢丝连线、超细钢丝绳制造

17. 医疗机构（限于合资、合作）
18. 城市集中供热、供气、供排水管网建设、经营（大城市中方控股）
19. 旅游景区（点）保护、开发和经营及其配套设施建设
20. 经国家投资主管部门批准的资源枯竭型城市的精深加工和接续产业等项目

吉林省

1. 节水灌溉和旱作节水技术、保护性耕作技术开发与应用
2. 肉鸡、肉鹅、生猪、肉牛和肉羊饲养及产品深加工
3. 果仁、山野菜、菌类、林蛙、柞蚕、蜂蜜等长白山特色生态食品、饮品的开发和加工（红松籽、松茸等国家二级保护植物除外）
4. 饮用天然矿泉水生产（中方控股）
5. 硅藻土资源开发及综合利用（勘探、开采除外）
6. 高档棉、毛、麻、化纤的纺织、针织及服装加工生产
7. 动植物药材资源开发生产（列入《外商投资产业指导目录》限制类、禁止类的除外）
8. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工
9. 日产 4000 吨及以上水泥熟料新型干法水泥生产
10. 高性能子午线轮胎生产
11. 汽车零部件制造（汽车变速箱，汽车发动机曲轴、连杆、缸体、缸盖，

发动机电子喷射系统, 汽车减振器, 离合器, 发动机正时链, 汽车车灯, 汽车仪表)

12. 风力发电设备、生物质能发电设备制造(限于合资、合作)
13. 增值电信业务(需在我国入世承诺框架内)
14. 道路旅客运输(中方控股)
15. 汽车金融服务
16. 城市供气、供热、供排水管网建设、经营(大城市中方控股)
17. 职业教育机构(限于合作)
18. 医疗机构(限于合资、合作)
19. 冰雪旅游资源开发及滑雪场建设、经营
20. 旅游景区(点)保护、开发和经营及其配套设施建设
21. 经国家投资主管部门批准的资源枯竭型城市的精深加工和接续产业等项目

黑龙江省

1. 蔬菜、水果等种子(种苗)(转基因植物种子除外)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. 节水灌溉和旱作节水技术、保护性耕作技术开发与应用
4. 水利枢纽工程、水田灌区工程、旱田节水灌区工程

5. 饮用天然矿泉水生产（中方控股）
6. 甜菜制糖及副产品综合利用
7. 马铃薯深加工
8. 肉鸡、生猪、肉牛和肉羊饲养及产品加工
9. 煤炭加工应用技术开发和产品生产（中方控股）
10. 石墨产品深加工（普通功率和高功率石墨电极生产线除外）
11. 天然药、原料药、中成药的深加工及其衍生物的生产（列入《外商投资产业指导目录》限制类、禁止类的除外）
12. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工
13. 日产 4000 吨及以上水泥熟料新型干法水泥生产
14. 切削刀具、量具、刀具制造
15. 高性能子午线轮胎生产
16. 汽车零部件制造（汽车变速箱，汽车发动机曲轴、连杆、缸体、缸盖，发动机电子喷射系统，汽车减振器，离合器，发动机正时链，汽车车灯，汽车仪表）
17. 医疗设备的关键部件开发及生产
18. 电网智能管理控制系统设备制造
19. 增值电信业务（需在入世承诺框架内）
20. 道路旅客运输（中方控股）

21. 职业教育机构（限于合作）
22. 医疗机构（限于合资、合作）
23. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
24. 森林、冰雪旅游资源开发及滑雪场建设、经营
25. 旅游景区（点）保护、开发和经营及其配套设施建设
26. 经国家投资主管部门批准的资源枯竭型城市的精深加工和接续产业等项目

安徽省

1. 保护性耕作技术开发与应用
2. 高粱、蚕茧精深加工及综合利用
3. 高岭土、煤层气（瓦斯）、矿井水及天然焦等煤炭伴生资源综合利用（勘探、开采除外）
4. 非金属矿（方解石、膨润土、高岭土、凹凸棒粘土、石灰石、石英砂）综合利用（勘查、开采除外）
5. 高档棉、毛、麻、丝、化纤的纺织、针织及服装加工
6. 大型煤焦化——盐化一体化深加工及综合利用（中方控股）
7. 中药材、中药提取物、中成药加工及生产（列入《外商投资产业指导目录》限制类、禁止类的除外）
8. 铜、铅、锌等有色金属精深加工及综合利用（限于合资、合作）

9. 包装装潢印刷品印刷
10. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工
11. 日产 4000 吨及以上水泥熟料新型干法水泥生产
12. 高性能子午线轮胎生产
13. 汽车零部件制造（汽车变速箱，汽车发动机曲轴、连杆、缸体、缸盖，发动机电子喷射系统，汽车减振器，离合器，发动机正时链，汽车车灯，汽车仪表）
14. 新型干法水泥成套设备制造
15. 大型制氧机、大型焦炉及重型铸钢机械产品生产
16. 大型数控锻压设备及部件开发与制造
17. 叉车、挖掘机、专用车及零部件开发与制造
18. 电冰箱、空调用高效节能压缩机、特种漆包线生产制造
19. 高性能磁性材料及器件技术开发、生产
20. 增值电信业务（需在我国入世承诺框架内）
21. 道路旅客运输（中方控股）
22. 医疗机构（限于合资、合作）
23. 职业教育机构（限于合作）
24. 城市供气、供热、供排水管网的建设、经营（大城市中方控股）
25. 旅游景区（点）保护、开发和经营及其配套设施建设

江西省

1. 铜矿选矿、伴生元素提取及精深加工
2. 高岭土、粉石英、硅灰石、海泡石、化工用白云石等非金属矿选冶、应用及深加工
3. 高档棉、毛、麻、丝、化纤的纺织、针织及服装加工
4. 稀土深加工及应用产品生产
5. 无机氯、有机氯等精细化工产品生产（高残留有机氯产品除外）
6. 天然药、原料药、中成药的深加工及其衍生物的生产（列入《外商投资产业指导目录》限制类、禁止类的除外）
7. 高性能子午线轮胎生产
8. 包装装潢印刷品印刷
9. 日产 4000 吨及以上水泥熟料新型干法水泥生产
10. 汽车零部件制造（汽车变速箱，汽车发动机曲轴、连杆、缸体、缸盖，发动机电子喷射系统，汽车减振器，离合器，发动机正时链，汽车车灯，汽车仪表）
11. 医用电子类和生物医学材料类医疗器械的开发及生产
12. 空调、高效节能压缩机及零部件生产
13. LCoS、DLP、液晶等新型投影显示技术产品开发及生产
14. 增值电信业务（需在我国入世承诺框架内）

15. 道路旅客运输（中方控股）
16. 职业教育机构（限于合作）
17. 医疗机构（限于合资、合作）
18. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
19. 旅游景区（点）保护、开发和经营及其配套设施建设

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. 节水灌溉和旱作节水技术、保护性耕作技术开发与应用
3. 天然碱矿开采、加工（中方控股）
4. 铝、铅、锌精深加工（勘查、开采、冶炼除外）
5. 煤炭加工应用技术开发和产品生产（中方控股）
6. 高档棉纺织及服装加工
7. 丝绸产品深加工
8. 超硬材料产品生产
9. 螺旋霉素、抗高血压药品生产
10. 天然药、原料药、中成药的深加工及其衍生物的生产（列入《外商投资产业指导目录》限制类、禁止类的除外）
11. 包装装潢印刷品印刷
12. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工

工

13. 日产 4000 吨及以上水泥熟料新型干法水泥生产。
14. 汽车零部件制造（汽车变速箱，汽车发动机曲轴、连杆、缸体、缸盖，发动机电子喷射系统，汽车减振器，离合器，发动机正时链，汽车车灯，汽车仪表）
15. 大型农用机械开发和生产
16. 大型煤炭综采、石油钻采、有色轧制、新型干法水泥成套设备开发和生产
17. 电能综合管理自动化设备制造
18. LCoS、DLP、液晶等新型投影显示技术产品开发及生产
19. 增值电信业务（需在我国入世承诺框架内）
20. 道路旅客运输（中方控股）
21. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
22. 旅游景区（点）保护、开发和经营及其配套设施建设

湖北省

1. 保护性耕作技术开发与应用
2. 高档纺织品及服装工艺技术开发
3. 无纺布及医用纺织品生产
4. 动植物药材资源的开发生产（列入《外商投资产业指导目录》限制类、

禁止类的除外)

5. 丝绸产品深加工
6. 包装装潢印刷品印刷
7. 特殊品种(超白、超薄、在线 Low-E) 优质浮法玻璃技术开发及深加工
8. 日产 4000 吨及以上水泥熟料新型干法水泥生产
9. 空调、高效节能压缩机及零部件制造
10. 汽车零部件制造(汽车变速箱, 汽车发动机曲轴、连杆、缸体、缸盖, 发动机电子喷射系统, 汽车减振器, 离合器, 发动机正时链, 汽车车灯, 汽车仪表)
11. 数控机床关键零部件(高速主轴、刀库、动力卡盘)
12. 特种钢丝绳、钢缆制造(平均抗拉强度 $> 2200\text{MPa}$)
13. 激光医疗设备开发与制造
14. 光电子技术和产品(含光纤预制棒、半导体发光二极管 LED) 开发
15. 增值电信业务(需在我国入世承诺框架内)
16. 道路旅客运输(中方控股)
17. 职业教育机构(限于合作)
18. 汽车加气站建设
19. 城市供气、供热、供排水管网建设、经营(大城市中方控股)
20. 旅游景区(点)保护、开发和经营及其配套设施建设

湖南省

1. 铅、锌精深加工（勘查、开采、冶炼除外）
2. 铋化合物生产（中方控股）
3. 激素类药物深度开发（列入《外商投资产业指导目录》限制类、禁止类的除外）
4. 包装装潢印刷品印刷
5. 日产 4000 吨及以上水泥熟料新型干法水泥生产
6. 大口径钢管材加工
7. 混凝土机械：混凝土输送泵、混凝土泵车、混凝土布料机、混凝土搅拌运输车；起升机械：塔式起重机、施工升降机、汽车起重机；路面机械：沥青摊铺机、路面冷铣刨机、压路机（220 马力以上）、沥青混凝土搅拌设备、平地机、加热机；环卫机械：扫路车、清洗车；土方机械：旋挖钻机、挖掘机（30 吨以上）；液压阀、液压油缸、齿轮等工程机械及关键零部件开发与制造
8. 高效叶片泵及水利机械制造
9. 双金属高速锯切工具
10. 新型橡胶机械成套设备制造
11. 增值电信业务（需在我国入世承诺框架内）
12. 道路旅客运输（中方控股）

13. 职业教育机构（限于合作）
14. 广播电视节目制作、电影制作（限于合作）
15. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
16. 旅游景区（点）保护、开发和经营及其配套设施建设

广西自治区

1. 退耕还林还草等国家重点生态工程后续产业开发
2. 动植物药材资源开发生产（列入《外商投资产业指导目录》限制类、禁止类的除外）
3. 蔗糖精深加工及副产品综合利用
4. 松香深加工
5. 重晶石深加工
6. 丝绸产品深加工
7. 少数民族特需用品、民族特色工艺品及包装容器材料生产
8. 高档日用陶瓷生产
9. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工
10. 日产 4000 吨及以上水泥熟料新型干法水泥生产
11. 高性能子午线轮胎生产
12. 汽车零部件制造（汽车变速箱，汽车发动机曲轴、连杆、缸体、缸盖，

发动机电子喷射系统，汽车减振器，离合器，发动机正时链，汽车车灯，汽车仪表）

13. 大型工程机械关键零部件技术开发与制造
14. 增值电信业务（需在我国入世承诺框架内）
15. 道路旅客运输（中方控股）
16. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
17. 旅游景区（点）保护、开发和经营及其配套设施建设

重庆市

1. 柑橘、生猪种养殖及深加工
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. 高档棉、毛、苕麻、丝、竹纤维、化纤的纺织、针织及服装加工
5. 天然气下游化工产品生产和开发（列入《天然气利用政策》限制类和禁止类的除外）
6. 聚氨酯及原料、新型工程塑料生产
7. 生物基材料制造，生物基合成高分子材料，天然生物高分子材料、生物基平台化合物生产
8. 中药材、中药提取物、中成药加工及生产（列入《外商投资产业指导目录》限制类、禁止类的除外）

9. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工
10. 日产 4000 吨及以上水泥熟料新型干法水泥生产
11. 铝精深加工（限于合资、合作）
12. 摩托车整车（外资比例不高于 50%）及零部件制造
13. 汽车零部件制造（汽车变速箱，汽车发动机曲轴、连杆、缸体、缸盖，发动机电子喷射系统，汽车减振器，离合器，发动机正时链，汽车车灯，汽车仪表）
14. 新型医疗器械产品开发及生产
15. 太阳能、风电等新型发电设备及零部件制造（限于合资、合作）
16. 线宽 0.25 微米以下大规模数字集成电路制造
17. 增值电信业务（需在我国入世承诺框架内）
18. 道路旅客运输（中方控股）
19. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
20. 旅游景区（点）保护、开发和经营及其配套设施建设

四川省

1. 蔬菜、水果等种子（种苗）（转基因植物种子除外）开发、生产（中方控股）

2. 生猪、肉牛、肉羊、小家禽饲养和深加工
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. 节水灌溉和旱作节水技术、保护性耕作技术开发与应用
5. 稀土深加工及应用产品生产
6. 钒钛磁铁矿新技术、新产品开发（中方控股）
7. 天然气下游化工产品生产和开发（列入《天然气利用政策》限制类和禁止类的除外）
8. 丝绸产品深加工
9. 高性能无机氟化工产品生产（列入《外商投资产业指导目录》限制类、禁止类的除外）
10. 动植物药材资源开发生产（列入《外商投资产业指导目录》限制类、禁止类的除外）
11. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工
12. 日产 4000 吨及以上水泥熟料新型干法水泥生产
13. 高性能子午线轮胎生产
14. 汽车零部件制造（汽车变速箱，汽车发动机曲轴、连杆、缸体、缸盖，发动机电子喷射系统，汽车减振器，离合器，发动机正时链，汽车车灯，汽车仪表）
15. 起重机、挖掘机、装载机、液压机、混凝土机械、压路机、叉车、推

- 土机、平地机等工程机械制造（中方控股）
16. 数字医疗设备的关键部件开发及生产
 17. 天然气压缩机（含煤层气压缩机）制造
 18. 增值电信业务（需在我国入世承诺框架内）
 19. 道路旅客运输（中方控股）
 20. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
 21. 旅游景区（点）保护、开发和经营及其配套设施建设

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. 节水灌溉和旱作节水技术开发与应用
3. 马铃薯、魔芋等产品深加工
4. 禽肉（肉牛、猪肉、肉羊、畜禽）、辣椒、苦荞、山药、核桃深加工
5. 苕麻产品深加工
6. 煤炭加工应用技术开发和产品生产（中方控股）
7. 钛冶炼（中方控股）
8. 丝绸产品深加工
9. 磷、硫化工产品生产
10. 动植物药材资源开发生产（列入《外商投资产业指导目录》限制类、禁止类的除外）

11. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工
12. 日产 4000 吨及以上水泥熟料新型干法水泥生产
13. 铝等有色金属精深加工（限于合资、合作）
14. 磨料磨具产品生产
15. 汽车零部件生产（汽车变速箱，汽车发动机曲轴、连杆、缸体、缸盖，发动机电子喷射系统，汽车减振器，离合器，发动机正时链，汽车车灯，汽车仪表）
16. 增值电信业务（需在我国入世承诺框架内）
17. 道路旅客运输（中方控股）
18. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
19. 旅游景区（点）保护、开发和经营及其配套设施建设

云南省

1. 优质桑、蚕产品的开发生产
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. 节水灌溉和旱作节水技术开发与应用
4. 铜、铅、锌有色金属精深加工（勘查、开采、冶炼除外）（中方控股）
5. 特色食用资源开发及应用
6. 亚麻加工、开发及副产品综合利用

7. 煤炭加工应用技术开发和产品生产（中方控股）
8. 丝绸产品深加工
9. 磷精细化工应用技术开发和产品生产
10. 动植物药材资源开发生产（列入《外商投资产业指导目录》限制类、禁止类的除外）
11. 包装装潢印刷品印刷
12. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工
13. 日产 4000 吨及以上水泥熟料新型干法水泥生产
14. 轻型车用柴油发动机及零部件制造
15. 增值电信业务（需在我国入世承诺框架内）
16. 道路旅客运输（中方控股）
17. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
18. 旅游景区（点）保护、开发和经营及其配套设施建设

西藏自治区

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. 节水灌溉和旱作节水技术开发与应用
3. 盐湖资源的开发利用（中方控股）

4. 饮用天然矿泉水生产（中方控股）
5. 牛绒产品深加工及藏毯生产
6. 毛纺产品加工制造
7. 中药材、中药提取物、中成药加工及生产（列入《外商投资产业指导目录》限制类、禁止类的除外）
8. 藏药新品种、新剂型产品生产（列入《外商投资产业指导目录》禁止类的除外）
9. 少数民族特需用品、工艺美术品、包装容器材料及日用玻璃制品生产
10. 增值电信业务（需在我国入世承诺框架内）
11. 道路旅客运输（中方控股）
12. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
13. 旅游景区（点）保护、开发和经营及其配套设施建设

陕西省

1. 马铃薯、棉花种子种苗开发生产（中方控股）
2. 退耕还林还草、天然林保护、水源地保护等国家重点生态工程后续产业开发
3. 节水灌溉和旱作节水技术、保护性耕作技术开发与应用
4. 高档棉、毛、化纤的纺织、针织及服装加工
5. 丝绸产品深加工

6. 动植物药材资源开发生产（列入《外商投资产业指导目录》限制类、禁止类的除外）
7. 天然气下游化工产品的生产与开发（列入《天然气利用政策》限制类和禁止类的除外）
8. 煤炭加工应用技术开发和产品生产（中方控股）
9. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工
10. 日产 4000 吨及以上水泥熟料新型干法水泥生产
11. 钛金属精深加工（中方控股）
12. 高炉煤气能量回收透平装置设计制造
13. 增值电信业务（需在我国入世承诺框架内）
14. 道路旅客运输（中方控股）
15. 医疗机构（限于合资、合作）
16. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
17. 旅游景区（点）保护、开发和经营及其配套设施建设

甘肃省

1. 节水灌溉和旱作节水技术、保护性耕作技术开发与应用
2. 瓜果、蔬菜、花卉种子的开发生产（中方控股）
3. 优质酿酒葡萄基地建设

4. 优质啤酒原料种植、加工
5. 天然气下游化工产品生产和开发（列入《天然气利用政策》限制类和禁止类的除外）
6. 稀土深加工及应用产品生产
7. 中药材 GAP 生产基地建设及深加工（列入《外商投资产业指导目录》限制类、禁止类的除外）
8. 铝、铜、镍等有色金属精深加工（中方控股）
9. 石油钻采、炼化设备制造
10. 输油气管道加工
11. 奈莫泵（单螺杆泵）、水泵、精细研磨机制造
12. 精密数控机床及工具制造
13. 风力、太阳能发电及设备制造业（限于合资、合作）
14. 增值电信业务（需在我国入世承诺框架内）
15. 道路旅客运输（中方控股）
16. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
17. 旅游景区（点）保护、开发和经营及其配套设施建设

宁夏自治区

1. 节水灌溉和旱作节水技术、保护性耕作技术开发与应用
2. 枸杞、葡萄等种植及深加工

3. 少数民族特需用品及清真食品开发加工
4. 以发酵方式生产化学原料药及中间体、氨基酸产品开发生产
5. 碳基材料开发及生产
6. 石膏和陶瓷粘土的深加工
7. 日产 4000 吨及以上水泥熟料新型干法水泥生产
8. 钽、铌等金属精深加工（中方控股）
9. 高性能子午线轮胎生产
10. 数控机床、大型精密轴承、煤矿采掘设备、自动化仪表、大型精密铸件生产加工
11. 大型煤矿综采设备和防爆电机生产加工
12. 风能、太阳能发电设备研发及制造生产（限于合资、合作）
13. 增值电信业务（需在我国入世承诺框架内）
14. 道路旅客运输（中方控股）
15. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
16. 旅游景区（点）保护、开发和经营及其配套设施建设

青海省

1. 高原动植物资源保护、种养与加工利用（列入《外商投资产业指导目录》限制类、禁止类的除外）
2. 退耕还林还草、天然林保护、水源地保护等国家重点生态工程后续产

业开发

3. 节水灌溉和旱作节水技术、保护性耕作技术开发与应用
4. 有机天然农畜产品基地建设和产品精深加工
5. 牛绒产品深加工
6. 天然气下游化工产品生产和开发（列入《天然气利用政策》限制类和禁止类的除外）
7. 中、藏药新品种、新剂型产品生产（列入《外商投资产业指导目录》限制类、禁止类的除外）
8. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工
9. 日产 4000 吨及以上水泥熟料新型干法水泥生产
10. 增值电信业务（需在我国入世承诺框架内）
11. 道路旅客运输（中方控股）
12. 职业教育机构（限于合作）
13. 医疗机构（限于合资、合作）
14. 城市供气、供热、供排水管网建设、经营（大城市中方控股）
15. 旅游景区（点）保护、开发和经营及其配套设施建设

新疆自治区（含新疆生产建设兵团）

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. 节水灌溉和旱作节水技术、保护性耕作技术开发与应用
3. 优质番茄、特色香梨、葡萄、甜瓜、红枣和枸杞的种植及深加工
4. 优质酿酒葡萄基地建设
5. 天然香料的种植、加工
6. 甜菜糖加工及副产品综合利用
7. 亚麻种植及其制品生产
8. 高档棉毛产品升级改造
9. 丝绸产品深加工
10. 蛭石、云母、石棉、菱镁矿、石墨、石灰石、红柱石、石材等非金属矿产的综合利用（勘查、开发除外）
11. 煤炭加工应用技术开发和产品生产（中方控股）
12. 盐化工下游产品生产及开发（列入《外商投资产业指导目录》限制类、禁止类的除外）
13. 油气伴生资源综合利用
14. 放空天然气回收利用
15. 维吾尔族特色药用植物种植、加工和制药新工艺开发（列入《外商投资产业指导目录》限制类、禁止类的除外）
16. 风能、太阳能发电设备研发及制造生产（限于合资、合作）
17. 以牛羊内脏为原料的生物制药产品的开发利用
18. 少数民族特需用品、工艺美术品、包装容器材料及日用玻璃制品生产

19. 特殊品种（超白、超薄、在线 Low-E）优质浮法玻璃技术开发及深加工
20. 日产 4000 吨及以上水泥熟料新型干法水泥生产
21. 铜、铅、锌、铝等有色金属精深加工（限于合资、合作）
22. 增值电信业务（需在我国入世承诺框架内）
23. 道路旅客运输（中方控股）
24. 城市供气、供热、供排水设施建设、经营（大城市中方控股）
25. 旅游景区（点）保护、开发和经营及其配套设施建设

Decree of the National Development and Reform Commission and the Ministry of Commerce

No. 4

The Catalogue of Advantaged Industries for Foreign Investment in the Central-Western Region (Amended in 2008) approved by the State Council is hereby promulgated. It shall enter into force on Jan.1, 2009. The Catalogue of Advantaged Industries for Foreign Investment in the Central-Western Region (Amended in 2004) promulgated in July 2004 (No. 13 Decree of the NDRC and MOFCOM of 2004) and the Catalogue of Advantaged Industries for Foreign Investment in Liaoning Province promulgated in Sep. 2006 (No. 47 Decree of the NDRC and MOFCOM of 2006) shall be repealed simultaneously.

According to the Provisions on Guiding the Orientation of Foreign Investment (No. 346 Decree of State Council), foreign-invested projects falling within the Catalogue herein may enjoy the preferential policies for foreign-invested projects under the category of encouragement. Foreign-invested projects under construction in line with the provisions of the Catalogue herein may be executed in accordance with relevant policies herein.

Chairmen of National Development and Reform Commission: Zhang Ping

Minister of Ministry of Commerce: Chen Deming

Dec. 23, 2008

Catalogue of Advantaged Industries for Foreign Investment in the Central-Western Region
(Amended in 2008)

Shanxi Province

1. Plantation of forage grass, feedstuff and crops and deep processing thereof

2. Restoration of farmland to forests and grasslands, protection of natural forests and subsequent development of other national key ecological projects
3. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming, and protective cultivation
4. Restoration and reconstruction of ecological system in mined-out and subsidence areas of mining areas
5. Comprehensive utilization of silica resources (excl. exploration and exploitation)
6. Comprehensive utilization of kaolin (excl. exploration and exploitation)
7. Development of applied technologies for coal processing and production of products (controlled by Chinese party)
8. Production and development of downstream chemical products of coalbed gas
9. Comprehensive utilization of byproducts of coke
10. Deep processing of silk products
11. Printing of printed matters of package and decoration
12. Technical development and production of high-grade glass products and hi-tech ceramics (including ceramic for industrial use)
13. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
14. Production of new dry-processing cement by using cement clinker with a daily production

of 4,000t or more

15. Production of stainless steel products
16. Technical development and production of precise castings and forgings
17. Production of rubber conveyer belts with steel cable as the core
18. Production of hydraulic-pressure technical systems and molds thereof
19. Production of medium-sized and small dry-land and mountain agricultural machinery and supporting tools thereof
20. Electricity generation, heat supply and other comprehensive utilization of the remaining heat of middling coal and coking coal
21. Value-added telecom services (within the commitment framework of China's entry into the WTO)
22. Passenger transportation by road (controlled by Chinese party)
23. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
24. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Autonomous Region of Inner Mongolia

1. Restoration of farmland to forests and grasslands and pastures to grasslands, protection of natural forests and subsequent development of other national key ecological projects

2. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming, and protective cultivation
3. Finishing and deep processing of beet saccharine and comprehensive utilization of byproducts
4. Finishing and deep processing of copper, lead, zinc and aluminum (excl. exploration, exploitation and smelting)
5. Comprehensive utilization and finishing and deep processing of nonmetal minerals (andalusite, bentonite, dolomite, crystalline graphite, perlite and zeolite) (excl. exploration and exploitation)
6. Development of hi-tech products of wool textile and knitgoods
7. Development of applied technologies for coal processing and production of coal products (controlled by Chinese party)
8. Deep processing of rare earths and production of applied rare earths products
9. Development and utilization of downstream chemical products of natural gas (excl. products under the categories of restriction and prohibition of the Policies on Utilization of Natural Gas)
10. Processing of Mongolian medicines (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
11. Development and utilization of biological pharmacy products by using the viscera of cattle and sheep (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
12. Production of specially-needed ethical products, handicraft articles and materials of packing containers and glass products for daily use

13. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
14. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more
15. Electricity generation, heat supply and other comprehensive utilization of the remaining heat of middling coal and coking coal
16. Value-added telecom services (within the commitment framework of China's entry into the WTO)
17. Passenger transportation by road (controlled by Chinese party))
18. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
19. Development, construction and operation of ecological tourist resources such as snow, forests and pastures
20. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Liaoning Province

1. Development and production of the seeds (seedlings) of vegetables and fruits (excl. transgenic seeds) (controlled by Chinese party)
2. Breeding of meat chickens, pigs, beef cattle and meat sheep and deep processing of such products
3. Subsequent development of national key ecological projects including restoration of

farmland to forests and grasslands

4. Processing and comprehensive utilization of oil shale, magnesium and zircon (relatively controlled by Chinese party)

5. Spinning, knitting and garment processing of high-grade cotton, fir, hemp, silk (tussah silk) and chemical fiber

6. Deep processing of natural medicine, raw material medicine and Chinese patent medicine and production of their derivatives (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)

7. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more

8. Production of such products as methanol with coal as raw materials by using large equipment and technologies (over 0.6mn tons per year)

9. Production of million-ton ethylene and its downstream deep-processed products

10. High-performance radial tire production

11. Production of metal packing, automatic three-dimensional storage and logistic warehousing equipment

12. Production of automobile spare parts (automobile gear boxes, automobile engine crankshafts, connecting rods, cylinder bodies, cylinder covers, engine electronic spraying systems, automobile shock absorbers, clutches, engine timing chains, automobile lamps and automobile instruments)

13. Production of marine auxiliary engine of diesel engine, accessories and spare parts;

14. Development and production of numerically-controlled medical equipment and key

components and parts;

15. Deep processing of copper plate and strip with high precision
16. Production of steel lines and ultra-thin steel ropes
17. Medical institutions (limited to joint equity or cooperation)
18. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
19. Protection, development and operation of tourist areas (spots) and building of their supporting facilities
20. Projects of deep-processing and continuous industry in resource-exhausted cities upon approval of state investment authorities

Jilin Province

1. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming, and protective cultivation
2. Breeding of meat chickens, meat geese, pigs, beef cattle and meat sheep and deep processing of such products
3. Development and processing of special ecological foods and drinks from Changbai Mountain including nuts, wild vegetables, fungus, forest frogs, tussahs and honey (excl. national second-class protection plants such as Korean pine seeds and tricholoma matsutake)
4. Production of drinking natural mineral water (controlled by Chinese party)
5. Development and comprehensive utilization of diatomite (excl. exploration and

exploitation)

6. Spinning, knitting and garment processing of high-grade cotton, fir, hemp and chemical fiber
7. Development and production of animal and plant medicine resources (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
8. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
9. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more
10. High-performance radial tire production
11. Production of automobile spare parts (automobile gear boxes, automobile engine crankshafts, connecting rods, cylinder bodies, cylinder covers, engine electronic spraying systems, automobile shock absorbers, clutches, engine timing chains, automobile lamps and automobile instruments)
12. Production of wind and bio-energy power generation equipment (limited to joint equity or cooperation)
13. Value-added telecom services (within the commitment framework of China's entry into the WTO)
14. Passenger transportation by road (controlled by Chinese party)
15. Automobile financial services
16. Construction and operation of urban gas supply, heat supply and water supply and

drainage systems (controlled by Chinese party in large cities)

17. Vocational educational institutions (limited to cooperation)
18. Medical institutions (limited to joint equity and cooperation)
19. Development of snow tourist resources and construction and operation of skiing places
20. Protection, development and operation of tourist areas (spots) and building of their supporting facilities
21. Projects of deep-processing and continuous industry in resource-exhausted cities upon approval of state investment authorities

Heilongjiang Province

1. Development and production of the seeds (seedlings) of vegetables and fruits (excl. transgenic seeds) (controlled by Chinese party)
2. Restoration of farmland to forests and grasslands, protection of natural forests and subsequent development of other national key ecological projects
3. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming, and protective cultivation
4. Projects of hydro junctions, irrigation in paddy fields and water-saving irrigation in dry fields
5. Production of drinking natural mineral water (controlled by Chinese party)
6. Production sugar with beets and comprehensive utilization of byproducts

7. Potato deep-processing
8. Breeding of meat chickens, pigs, beef cattle and meat sheep and deep processing of such products
9. Development of applied technologies for coal processing and products production (controlled by Chinese party)
10. Deep processing of graphite products (excl. production lines of graphite electrodes with common or high power)
11. Deep processing of natural medicine, raw material medicine and traditional Chinese medicine and production of their derivatives (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
12. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
13. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more
14. Production of cutting tools and measuring tools
15. High-performance radial tire production
16. Production of automobile spare parts (automobile gear boxes, automobile engine crankshafts, connecting rods, cylinder bodies, cylinder covers, engine electronic spraying systems, automobile shock absorbers, clutches, engine timing chains, automobile lamps and automobile instruments)
17. Development and production of medical equipment and key components
18. Production of power-grid intelligent management and control system equipment

19. Value-added telecom services (within the commitment framework of China's entry into the WTO)
20. Passenger transportation by road (controlled by Chinese party)
21. Vocational educational institutions (limited to cooperation)
22. Medical institutions (limited to joint equity and cooperation)
23. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
24. Development of forest and snow tourist resources and construction and operation of skiing places
25. Protection, development and operation of tourist areas (spots) and building of their supporting facilities
26. Projects of deep-processing and continuous industry in resource-exhausted cities upon approval of state investment authorities

Anhui Province

1. Development and application of protective cultivation technologies
2. Deep processing and comprehensive utilization of kaoliang and silkworm cocoons
3. Comprehensive utilization of associated coal resources including kaolin, coalbed gas, mine water and natural coke (excl. exploration and exploitation)
4. Comprehensive utilization of nonmetal minerals (calcite, bentonite, kaolin, attapulgite)

clay, limestone and quartz) (excl. exploration and exploitation)

5. Spinning, knitting and garment processing of high-grade cotton, fir, hemp, silk and chemical fiber

6. Large integrated deep-processing of coking and salification and comprehensive utilization of coal (controlled by Chinese party)

7. Processing and production of Chinese medicinal plants, extracts of Chinese traditional medicine and Chinese patent medicine (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)

8. Deep processing and comprehensive utilization of nonferrous metals including copper, lead and zinc (limited to joint equity and cooperation)

9. Printing of printed matters of package and decoration

10. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)

11. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more

12. High-performance radial tire production

13. Production of automobile spare parts (automobile gear boxes, automobile engine crankshafts, connecting rods, cylinder bodies, cylinder covers, engine electronic spraying systems, automobile shock absorbers, clutches, engine timing chains, automobile lamps and automobile instruments)

14. Production of complete sets of equipment for production of new dry-processing cement

15. Production of large oxygen producing machines, coke ovens and heavy cast steel machines

16. Development and production of large digital forging and pressing equipment and components thereof

17. Development and Production of fork-lift trucks, excavators and special cars and components and spares thereof

18. Production of high-efficient compressors and special enameled wires for refrigerators and air-conditionings

19. Technical development and production of high-performance magnetic materials and devices

20. Value-added telecom services (within the commitment framework of China's entry into the WTO)

21. Passenger transportation by road (controlled by Chinese party)

22. Medical institutions (limited to joint equity and cooperation)

23. Vocational educational institutions (limited to cooperation)

24. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)

25. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Jiangxi Province

1. Dressing of copper resources and extract and finishing and deep processing of associated elements

2. Dressing, Smelting, application and deep processing of nonmetal minerals including kaolin, power quartz, wollastonite, sepiolite, dolomite for use in chemical industry
3. Spinning, knitting and garment processing of high-grade cotton, fir, hemp, silk (tussah silk) and chemical fiber
4. Deep processing of rare earths and production of applied products
5. Production of fine chemical products such as inorganic and organic chlorines (excl. organic chlorines with high residues)
6. Deep processing of natural medicine, raw material medicine and Chinese patent medicine and production of their derivatives (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
7. High-performance radial tire production
8. Printing of printed matters of package and decoration
9. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more
10. Production of automobile spare parts (automobile gear boxes, automobile engine crankshafts, connecting rods, cylinder bodies, cylinder covers, engine electronic spraying systems, automobile shock absorbers, clutches, engine timing chains, automobile lamps and automobile instruments)
11. Development and production of medical equipment in categories of medical electronic one and biomedical material one
12. Production of high-efficient compressors and special enameled wires for refrigerators and air-conditionings

13. Development and production of new projection and display products including LCos, DLP and LCD
14. Value-added telecom services (within the commitment framework of China's entry into the WTO)
15. Passenger transportation by road (controlled by Chinese party)
16. Vocational educational institutions (limited to cooperation)
17. Medical institutions (limited to joint equity and cooperation)
18. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
19. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Henan Province

1. Restoration of farmland to forests and grasslands, protection of natural forests and subsequent development of other national key ecological projects
2. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming, and protective cultivation
3. Exploitation and processing of iron (controlled by Chinese party)
4. Deep processing of aluminum, lead and zinc (excl. exploration, exploitation and smelting)

5. Development of applied technologies for coal processing and products production (controlled by Chinese party)
6. High-grade cotton textile and garment processing
7. Deep processing of silk products
8. Production of super-hard material products
9. Production of spiramycin and antihypertensive.
10. Deep processing of natural medicine, raw material medicine and Chinese patent medicine and production of their derivatives (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
11. Printing of printed matters of package and decoration
12. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
13. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more
14. Production of automobile spare parts (automobile gear boxes, automobile engine crankshafts, connecting rods, cylinder bodies, cylinder covers, engine electronic spraying systems, automobile shock absorbers, clutches, engine timing chains, automobile lamps and automobile instruments)
15. Development and production of large agricultural machines
16. Development and production of complete sets for large coal production, oil drilling, nonferrous metal rolling and new dry-processing cement production

17. Production of automatically comprehensive management equipment for electric energy
18. Development and production of new projection and display products including LCos, DLP and LCD
19. Value-added telecom services (within the commitment framework of China's entry into the WTO)
20. Passenger transportation by road (controlled by Chinese party)
21. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
22. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Hubei Province

1. Development and application of protective cultivation technologies
2. High-grade cotton textile and garment processing
3. Production of non-woven fabrics and medical textiles
4. Development and production of animal and plant medicine resources (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
5. Deep processing of silk products
6. Printing of printed matters of package and decoration

7. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
8. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more
9. Production of high-efficient compressors and special enameled wires for refrigerators and air-conditionings
10. Production of automobile spare parts (automobile gear boxes, automobile engine crankshafts, connecting rods, cylinder bodies, cylinder covers, engine electronic spraying systems, automobile shock absorbers, dutches, engine timing chains, automobile lamps and automobile instruments)
11. Key parts of numerically-controlled machine tools (high-speed principal axis, knife and power chunk)
12. Production of special steel cables and ropes (avg. tensile strength>2200MPa)
13. Development and production of laser medical equipment
14. Development of photoelectron technologies and products (incl. optical fiber perform and Light Emitting Diode (LED))
15. Value-added telecom services (within the commitment framework of China's entry into the WTO)
16. Passenger transportation by road (controlled by Chinese party)
17. Vocational educational institutions (limited to cooperation)
18. Construction of automobile LPG or CNG filling stations

19. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)

20. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Hunan Province

1. Finishing and deep processing of lead and zinc resources (excl. exploration, exploitation and smelting)

2. Production of bismuth compounds (controlled by Chinese party)

3. Deep development of hormones (excl. hormones under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)

4. Printing of printed matters of package and decoration

5. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more

6. Processing of big caliber steel tubes

7. Concrete machinery: concrete pumps, concrete pump trucks, concrete spreaders and concrete mixing and transporting cars; hoisting machinery: tower cranes, construction lifters and crane trucks; road construction machinery: asphalt spreaders, cold milling machines, rollers (with 220hp or more), asphalt concrete mixing machines, graders and heaters; sanitation machinery: road sweepers and road cleaning vehicles; earthmoving plants: rotary drilling machines and excavators (above 30t); development and production of engineering machinery including hydraulic valves, hydraulic rams and gears as well as key components and parts thereof

8. Production of high-efficient vane pumps and water conservancy machinery

9. High-speed bimetallic cutting tools
10. Production of complete sets of new rubber machines
11. Value-added telecom services (within the commitment framework of China's entry into the WTO)
12. Passenger transportation by road (controlled by Chinese party)
13. Vocational educational institutions (limited to cooperation)
14. Production of radio and TV programs and films
15. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
16. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Guangxi Zhuang Autonomous Region

1. Subsequent development of national key ecological projects including restoration of farmland to forests and grasslands
2. Development and production of animal and plant medicine resources (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
3. Deep processing of can sugar and comprehensive utilization of byproducts thereof
4. Deep processing of rosin

5. Deep processing of barite
6. Deep processing of silk products
7. Production of specially-needed ethical products, handicraft articles with ethical characteristics and materials for packing containers
8. Production of superior ceramics for daily use
9. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
10. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more
11. High-performance radial tire production
12. Production of automobile spare parts (automobile gear boxes, automobile engine crankshafts, connecting rods, cylinder bodies, cylinder covers, engine electronic spraying systems, automobile shock absorbers, clutches, engine timing chains, automobile lamps and automobile instruments)
13. Technical development and production of key components and parts of large engineering machinery
14. Value-added telecom services (within the commitment framework of China's entry into the WTO)
15. Passenger transportation by road (controlled by Chinese party)
16. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)

17. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Chongqing Municipality

1. Planting of oranges, breeding of pigs and deep processing thereof
2. Restoration of farmland to forests and grasslands, protection of natural forests and subsequent development of other national key ecological projects
3. Development and application of water-saving irrigation technologies
4. Spinning, knitting and garment processing of high-grade cotton, fir, ramie, silk, bamboo fibers and chemical fibers
5. Development and production of downstream chemical products of natural gas (excl. products under the categories of restriction and prohibition of the Policies on Utilization of Natural Gas)
6. Production of polyurethanes and raw materials thereof and new engineering plastics
7. Production of biomaterials, synthetic macromolecule biomaterials, natural macromolecule biomaterials and bio-based intermediate compounds
8. Processing and production of Chinese medicinal plants, extracts of Chinese traditional medicine and Chinese patent medicine (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
9. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
10. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more

11. Finishing and deep processing of aluminum (limited to joint equity and cooperation)
12. Production of complete vehicle of motorcycles (with foreign shares no more than 50%) and production of components and parts of motorcycles
13. Production of automobile spare parts (automobile gear boxes, automobile engine crankshafts, connecting rods, cylinder bodies, cylinder covers, engine electronic spraying systems, automobile shock absorbers, clutches, engine timing chains, automobile lamps and automobile instruments)
14. Development and production of new medical equipment
15. Production of power generation equipment by using solar, wind and other new energies and parts and components thereof (limited to joint equity and cooperation)
16. Production of large digital IC with width of wires less than 0.25 μ m
17. Value-added telecom services (within the commitment framework of China's entry into the WTO)
18. Passenger transportation by road (controlled by Chinese party)
19. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
20. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Sichuan Province

1. Development and production of the seeds (seedlings) of vegetables and fruits (excl. transgenic seeds) (controlled by Chinese party)

2. Breeding of pigs, beef cattle, meat sheep and poultry and deep processing of such products
3. Restoration of farmland to forests and grasslands, protection of natural forests and subsequent development of other national key ecological projects
4. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming, and protective cultivation
5. Deep processing of rare earths and production of applied products
6. Development of new technologies and products of vanadium titanium-magnetite (controlled by Chinese party)
7. Production and development of downstream chemical products of natural gas (excl. products under the categories of restriction and prohibition of the Policies on Utilization of Natural Gas)
8. Deep processing of silk products
9. Production of high-performance inorganic fluorine chemical products(excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
10. Development and production of animal and plant medicine resources (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
11. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
12. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more

13. High-performance radial tire production
14. Production of automobile spare parts (automobile gear boxes, automobile engine crankshafts, connecting rods, cylinder bodies, cylinder covers, engine electronic spraying systems, automobile shock absorbers, clutches, engine timing chains, automobile lamps and automobile instruments)
15. Production of engineering machinery such as cranes, excavators, loaders, hydraulic presses, concrete machinery, road rollers, forklift trucks, bulldozers and graders (controlled by Chinese party)
16. Development and production of numerically-controlled medical equipment and key components and parts
17. Production of natural gas compressors (containing coalbed gas compressors)
18. Value-added telecom services (within the commitment framework of China's entry into the WTO)
19. Passenger transportation by road (controlled by Chinese party)
20. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
21. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Guizhou Province

1. Restoration of farmland to forests and grasslands, protection of natural forests and subsequent development of other national key ecological projects

2. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming
3. Deep processing of potatoes, konjaks and other products
4. Deep processing of meats (beef, pork, mutton and poultry meats), capsicums, buckwheat, yams and walnuts
5. Deep processing of ramie products
6. Development of applied technologies for coal processing and production of products (controlled by Chinese party)
7. Smelting of titanium resources (controlled by Chinese party)
8. Deep processing of silk products
9. Production of phosphor and sulfur chemical and industrial products
10. Development and production of animal and plant medicine resources (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
11. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
12. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more
13. Finishing and deep processing of aluminum and other nonferrous metals (limited to joint equity and cooperation)

14. Production of abrasive materials and abrasive tools
15. Production of automobile spare parts (automobile gear boxes, automobile engine crankshafts, connecting rods, cylinder bodies, cylinder covers, engine electronic spraying systems, automobile shock absorbers, clutches, engine timing chains, automobile lamps and automobile instruments)
16. Value-added telecom services (within the commitment framework of China's entry into the WTO)
17. Passenger transportation by road (controlled by Chinese party)
18. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
19. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Yunnan Province

1. Development and production of superior mulberry and silkworm products
2. Restoration of farmland to forests and grasslands, protection of natural forests and subsequent development of other national key ecological projects
3. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming
4. Finishing and deep processing of nonferrous metals of copper, lead and zinc (excl. exploration, exploitation and smelting) (controlled by Chinese party)
5. Development and application of special edible resources

6. Processing and development of flaxes and comprehensive utilization of byproducts
7. Development of applied technologies for coal processing and production of products (controlled by Chinese party)
8. Deep processing of silk products
9. Development of applied technologies in phosphor fine chemical industry and production of products (controlled by Chinese party)
10. Development and production of animal and plant medicine resources (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
11. Printing of printed matters of package and decoration
12. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
13. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more
14. Production of diesel engines for light vehicle use and components and parts thereof
15. Value-added telecom services (within the commitment framework of China's entry into the WTO)
16. Passenger transportation by road (controlled by Chinese party)
17. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)

18. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Tibet Autonomous Region

1. Restoration of farmland to forests and grasslands, protection of natural forests and subsequent development of other national key ecological projects
2. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming
3. Development and utilization of saline resources (controlled by Chinese party)
4. Production of drinking natural mineral water (controlled by Chinese party)
5. Deep processing of yak-fur products and production of Tibetan carpets
6. Processing and production of woolen products
7. Processing and production of Chinese medicinal plants, extracts of Chinese traditional medicine and Chinese patent medicine (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
8. Production of new kinds and formulations of Tibetan medicines (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
9. Production of specially-needed ethical products, handicraft articles and materials for packing containers and glass products for daily use
10. Value-added telecom services (within the commitment framework of China's entry into the WTO)

11. Passenger transportation by road (controlled by Chinese party)
12. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
13. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Shaanxi Province

1. Development and production of potato and cotton seeds and seedlings (controlled by Chinese party)
2. Restoration of farmland to forests and grasslands, protection of natural forests and water head sites and subsequent development of other national key ecological projects
3. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming, and protective cultivation
4. Spinning, knitting and garment processing of high-grade cotton, fir and chemical fiber
5. Deep processing of silk products
6. Development and production of animal and plant medicine resources (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
7. Development and production of downstream chemical products of natural gas (excl. products under the categories of restriction and prohibition of the Policies on Utilization of Natural Gas)
8. Development of applied technologies for coal processing and production of products (controlled by Chinese party)

9. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
10. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more
11. Finishing and deep processing of titanium resources (controlled by Chinese party)
12. Design and production of blast-furnace gas energy recovery turbine units
13. Value-added telecom services (within the commitment framework of China's entry into the WTO)
14. Passenger transportation by road (controlled by Chinese party)
15. Medical institutions (limited to joint equity and cooperation)
16. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
17. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Gansu Province

1. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming, and protective cultivation
2. Development and production of seeds of melons and fruits, vegetables and flowers (controlled by Chinese party)

3. Establishment of bases for growing high-quality wine grapes
4. Plantation and processing of high-quality beer raw materials
5. Development and production of downstream chemical products of natural gas (excl. products under the categories of restriction and prohibition of the Policies on Utilization of Natural Gas)
6. Deep processing of rare earths and production of applied products
7. Establishment of GAP production bases for Chinese traditional medicinal plants and deep processing (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
8. Finishing and deep processing of nonferrous metals including aluminum, copper and nickel (controlled by Chinese party)
9. Production of petroleum drilling and refining equipment
10. Processing of oil and gas pipelines
11. Production of Mono pumps (single-screw pumps), water pumps and fine grinding machines
12. Production of precisely numerically-controlled machines and tools
13. Wind and solar energy power generation and equipment manufacturing industry thereof (limited to joint equity and cooperation)
14. Value-added telecom services (within the commitment framework of China's entry into the WTO)

15. Passenger transportation by road (controlled by Chinese party)
16. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
17. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Ningxia Autonomous Region

1. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming, and protective cultivation
2. Plantation and deep processing of medlars and grapes
3. Development and production of specially-needed ethical products and Islamic foods
4. Production of chemical raw materials for drugs by means of fermentation and development and production of intermediates and amino acid products
5. Development and production of carbon-based materials
6. Deep processing of gypsums and ceramic raw clays
7. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more
8. Finishing and deep processing of metals including tantalum and niobium (controlled by Chinese party)
9. High-performance radial tire production

10. Production and processing of numerically-controlled machines, large precise bearings, mining equipment, automatic instruments and large precise castings

11. Production and processing of large comprehensive mining equipment and flameproof electric machinery

12. Development and production of wind and solar energy power generation equipment (limited to joint equity and cooperation)

13. Value-added telecom services (within the commitment framework of China's entry into the WTO)

14. Passenger transportation by road (controlled by Chinese party)

15. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)

16. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Qinghai Province

1. Protection, plantation, breeding, processing and utilization of altiplate animal and plant resources (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)

2. Restoration of farmland to forests and grasslands, protection of natural forests and water head sites and subsequent development of other national key ecological projects

3. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming, and protective cultivation

4. Construction of bases for organic natural crops and livestock and deep processing of

products

5. Deep processing of yak-fur products
6. Development and production of downstream chemical products of natural gas (excl. products under the categories of restriction and prohibition of the Policies on Utilization of Natural Gas)
7. Production of new kinds and formulations of Chinese traditional and Tibetan medicines (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
8. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
9. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more
10. Value-added telecom services (within the commitment framework of China's entry into the WTO)
11. Passenger transportation by road (controlled by Chinese party)
12. Vocational educational institutions (limited to cooperation)
13. Medical institutions (limited to joint equity and cooperation)
14. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)
15. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

Xinjiang Uygur Autonomous Region (incl. Xinjiang Production and Construction Corp)

1. Restoration of farmland to forests and grasslands, protection of natural forests and water head sites and subsequent development of other national key ecological projects
2. Development and application of technologies of water-saving irrigation and water-saving irrigation for dry land farming, and protective cultivation
3. Plantation and deep processing of high-quality tomatoes, distinctive bergamot bears, grapes, melons, Chinese dates and medlars)
4. Construction of bases for growing high-quality wine grapes
5. Plantation and processing of natural spices
6. Processing of beet sugar and comprehensive utilization of byproducts
7. Plantation of flax and production of flax products
8. Upgrade and change of top-grade cotton and wool products
9. Deep processing of silk products
10. Comprehensive utilization of vermiculite, mica, asbestos, magnesite, graphite, limestone, andalusite, dimension stones and other nonmetal ores (excl. exploration and exploitation)
11. Development of applied technologies for coal processing and production of products (controlled by Chinese party)
12. Production and development of downstream products of salt chemical industry (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)

13. Comprehensive utilization of oil-gas associated resources
14. Recovery and utilization of blow-down gas
15. Plantation and processing medicinal plants with Uygur characteristics and development of new techniques of pharmacy (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
16. Development and production of wind and solar energy power generation equipment (limited to joint equity and cooperation)
17. Development and utilization of biological pharmacy products by using the viscera of cattle and sheep (excl. those that under the categories of restriction and prohibition of the Catalogue for the Guidance of Foreign Investment Industries)
18. Production of specially-needed ethical products, handicraft articles and materials of packing containers and glass products for daily use
19. Technical development and deep processing of superior float glass of special varieties (super white, super thin and online Low-E)
20. Production of new dry-processing cement by using cement clinker with a daily production of 4,000t or more
21. Deep processing of nonferrous metals including copper, lead, zinc and aluminum (limited to joint equity and cooperation)
22. Value-added telecom services (within the commitment framework of China's entry into the WTO)
23. Passenger transportation by road (controlled by Chinese party)

24. Construction and operation of urban gas supply, heat supply and water supply and drainage systems (controlled by Chinese party in large cities)

25. Protection, development and operation of tourist areas (spots) and building of their supporting facilities

The National Development and Reform Commission and the Ministry of Commerce 2008-12-23

ATTACHMENT B10

**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, meerscham, 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 ramée 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 altiplano 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, quviut 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。

二〇〇四年七月二十三日

根据 2002 年 2 月发布的《指导外商投资方向规定》(国务院令第 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建项目, 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, 要注重生产技术水平的

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 钼盐生产（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、给排水管网建设、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、培育养殖和加工

- 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 煤矿勘探开发
- 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、供排水管网建设、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、供排水管网建设、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、皂滑石、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、钨矿深加工
- 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援产业开发
- 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 苕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 苎麻产品深加工
- 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、给排水管网建设、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、铝、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 锆矿的开采与加工（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、铁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 高炉煤气能量回收除尘装置设计制造
- 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、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

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、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

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 氨基材料生产

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 聚氯乙烯树脂生产

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 优质蕃茄、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 高档羊毛产品升级改造
- 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 煤研石、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、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

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、铝、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

国家税务总局关于实施高新技术企业所得税优惠有关问题的通知
(国税函[2009]203号)

各省、自治区、直辖市和计划单列市国家税务局、地方税务局:

为贯彻落实高新技术企业所得税优惠及其过渡性优惠政策,根据《中华人民共和国企业所得税法》(以下简称企业所得税法)及《中华人民共和国企业所得税法实施条例》(以下简称实施条例)以及相关税收规定,现就有关问题通知如下:

一、当年可减按15%的税率征收企业所得税或按照《国务院关于经济特区和上海浦东新区新设立高新技术企业实行过渡性税收优惠的通知》(国发〔2007〕40号)享受过渡性税收优惠的高新技术企业,在实际实施有关税收优惠的当年,减免税条件发生变化的,应按《科学技术部 财政部 国家税务总局关于印发〈高新技术企业认定管理办法〉的通知》(国科发火〔2008〕172号)第九条第二款的规定处理。

二、原依法享受企业所得税定期减免税优惠尚未期满同时符合本通知第一条规定条件的高新技术企业,根据《高新技术企业认定管理办法》以及《科学技术部 财政部 国家税务总局关于印发〈高新技术企业认定管理工作指引〉的通知》(国科发火〔2008〕362号)的相关规定,在按照新标准取得认定机构颁发的高新技术企业资格证书之后,可以在2008年1月1日后,享受对尚未到期的定期减免税优惠执行到期满的过渡政策。

三、2006年1月1日至2007年3月16日期间成立,截止到2007年底仍未获利(弥补以前年度亏损后应纳税所得额为零)的高新技术企业,根据《高新技术企业认定管理办法》以及《高新技术企业认定管理工作指引》的相关规定,按照新标准取得认定机构颁发的高新技术企业证书后,可依据企业所得税法第五十七条的规定,免税期限自2008年1月1日起计算。

四、认定(复审)合格的高新技术企业,自认定(复审)批准的有效期当年开始,可申请享受企业所得税优惠。企业取得省、自治区、直辖市、计划单列市高新技术企业认定管理机构颁发的高新技术企业证书后,可持“高新技术企业证书”及其复印件和有关资料,向主管税务机关申请办理减免税手续。手续办理完毕后,高新技术企业可按15%的税率进行所得税预缴申报或享受过渡性税收优惠。

五、纳税年度终了后至报送年度纳税申报表以前,已办理减免税手续的企业应向主管税务机关备案以下资料:

(一)产品(服务)属于《国家重点支持的高新技术领域》规定的范围的说明;

(二)企业年度研究开发费用结构明细表(见附件);

(三)企业当年高新技术产品(服务)收入占企业总收入的比例说明;

(四)企业具有大学专科以上学历的科技人员占企业当年职工总数的比例说明、研发人员占企业当年职工总数的比例说明。

以上资料的计算、填报口径参照《高新技术企业认定管理工作指引》的有关规定执行。

六、未取得高新技术企业资格、或虽取得高新技术企业资格但不符合企业所得税法及实施条例以及本通知有关规定条件的企业，不得享受高新技术企业的优惠；已享受优惠的，应追缴其已减免的企业所得税税款。

七、本通知自 2008 年 1 月 1 日起执行。

附件：企业年度研究开发费用结构明细表

国家税务总局
二〇〇九年四月二十三日

附件：
企业年度研究开发费用结构明细表

_____年度

单位：万元

单

科目\累计发生额\研发项目编号	RD01	RD02	RD03	...	RD...
合计					
内部研究开发投入额					
其中：人员人工					
直接投入					
折旧费用与长期费用摊销					
设计费					

设备调试费					
无形资产摊销					
其他费用					
委托外部研究开发投入额					
其中境内的外部研发投入额					
研发开发投入额（内、外部）小计					

企业填报人签字（签章）：

日期：

企业公章：

法定代表人签字（签章）：

日期：

chl_116658

Guo Shui Han [2009] No. 203

Circular of the State Administration of Taxation on the Issues Concerning Implementation of the
Preferential Income Tax for Hi-Tech Enterprises

GuoShui Han [2009] No. 203

The state tax bureaus and local tax bureaus of provinces, autonomous regions, municipalities directly under the Central Government and separately planning cities,

For the purpose of implementing the preferential income tax of hi-tech enterprises and transitionally preferential policies, in accordance with the Enterprise Income Tax Law of the People's Republic of China(hereinafter referred to as Enterprise Income Tax Law) and the Implementation Regulations of the Enterprise Income Tax Law of the People's Republic of China (hereinafter referred to as Implementation Regulations) and related taxation provisions, the related issues are hereby notified as follows:

Article 1 In case of any hi-tech enterprise whose enterprise income tax may be levied at the reduced tax rate of 15% in a year or which enjoys the transitional taxation preference in accordance with the Circular of the State Council on Implementing Transitional Preferential Taxation for Hi-Tech Enterprises in Special Economic Zones and Shanghai Pudong New Area (Guo Fa [2007] No. 40) and whose requirements for tax reduction or exemption change in the same year when the relevant preferential taxation is actually implemented, tax treatment shall be done in accordance to Paragraph 2 of Article 9 of the Circular of the Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation on Printing and Distributing Measures for the Administration of Identification of Hi-Tech Enterprises (Guo Ke Fa Huo [2008] No. 172).

Article 2 The hi-tech enterprises that originally enjoy the regular deduction or exemption of enterprise income tax within the prescribed period according to law and simultaneously conforms to the qualifications of Article 1 of this Circular may, in accordance with the Measures for the Administration of Identification of Hi-Tech Enterprises and related provisions of the Circular of the Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation on Printing and Distributing the Guidance on Identification of High-New Technology Enterprises (Guo Ke Fa Huo [2008] No. 362), enjoy the transitional policies on implementing the regular tax deduction or exemption that are not mature till the expiration thereof as of January 1, 2008 after acquiring the hi-tech enterprise qualification certificates issued by accrediting agencies based on new standards.

Article 3 For the hi-tech enterprise that was established in the period from January 1, 2006 to March 16, 2007 but still failed to make profits (the amount of taxable income is zero after making up for the loss of previous years) by the end of 2007, after it has acquired the hi-tech enterprise certificate issued by accrediting agencies based on new standards in accordance with the related provisions of the Measures for the Administration of Identification of Hi-Tech

Enterprises and the Guidance on Identification of High-New Technology Enterprises, the period for its tax exemption shall be computed as of January 1, 2008 according to the provisions of Article 57 of the Enterprise Income Tax Law.

Article 4 Any qualified hi-tech enterprise after identification (re-examination) may apply for preferential enterprise income tax from the year when the approval of identification (re-examination) is valid. After acquiring the hi-tech enterprise certificate issued by hi-tech enterprise identification administration agencies of provinces, autonomous regions, municipalities directly under the Central Government and separately planning cities, a hi-tech enterprise may hold the "hi-tech enterprise certificate" and its copies and relevant materials to apply to the competent tax authority for handling the formalities of reduction or exemption of tax. Consequently, the hi-tech enterprise may make pre-declaration of enterprise income tax payment or enjoy transitional preferential taxation at the tax rate of 15%.

Article 5 During the period from the expiration of tax year to the time when the annual tax return is submitted, the hi-tech enterprise that has gone through the formalities of deduction or exemption of tax shall go to the competent tax authority for recordal of the following materials:

- (I) Statement on the scope of products (service) belonging to High and New Technology Fields under Key Support of the State;
- (II) List of annual enterprise research and development expenses (see the attachment);
- (III) Statement on the proportion of the revenues of hi-tech products (service) of the current year among the gross revenues of enterprise; and
- (IV) Statement on the proportion of the scientific and technical personnel with academic degree of professional college and above among total employees of the enterprise of the current year and on that of the research and development personnel among total employees of the enterprise of the current year.

Calculation and filing procedures of the above-mentioned materials are subject to the relevant provisions of the Guidance on Identification of High-New Technology Enterprises.

Article 6 Any enterprise that fails to acquire the hi-tech enterprise qualification or has acquired the hi-tech enterprise qualification but does not meet the enterprise income tax law and its implementation regulations or the relevant requirements of this Circular shall not enjoy the preference for hi-tech enterprises; and those that have enjoyed such preference treatment shall recover the reduced or exempted enterprise income tax.

Article 7 The Circular shall take effect as of January 1, 2008.

Attachment: List of annual enterprise research and development expenses (omitted)

State Administration of Taxation

Public
File 81

April 22, 2009

财政部、国家税务总局关于执行企业所得税优惠政策若干问题的通知
(财税〔2009〕69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:

根据《中华人民共和国企业所得税法》(以下简称企业所得税法)及《中华人民共和国企业所得税法实施条例》(国务院令 第512号,以下简称实施条例)的有关规定,现就企业所得税优惠政策执行中有关问题通知如下:

一、执行《国务院关于实施企业所得税过渡优惠政策的通知》(国发〔2007〕39号)规定的过渡优惠政策及西部大开发优惠政策的企业,在定期减免税的减半期内,可以按照企业适用税率计算的应纳税额减半征税。其他各类情形的定期减免税,均应按照企业所得税25%的法定税率计算的应纳税额减半征税。

二、《国务院关于实施企业所得税过渡优惠政策的通知》(国发〔2007〕39号)第三条所称不得叠加享受,且一经选择,不得改变的税收优惠情形,限于企业所得税过渡优惠政策与企业所得税法及其实施条例中规定的定期减免税和减低税率类的税收优惠。

企业所得税法及其实施条例中规定的各项税收优惠,凡企业符合条件条件的,可以同时享受。

三、企业在享受过渡税收优惠过程中发生合并、分立、重组等情形的,按照《财政部国家税务总局关于企业重组业务企业所得税处理若干问题的通知》(财税〔2009〕59号)的统一规定执行。

四、2008年1月1日以后,居民企业之间分配属于2007年度及以前年度的累积未分配利润而形成的股息、红利等权益性投资收益,均应按照企业所得税法第二十六条及实施条例第十七条、第八十三条的规定处理。

五、企业在2007年3月16日之前设立的分支机构单独依据原内、外资企业所得税法的优惠规定已享受有关税收优惠的,凡符合《国务院关于实施企业所得税过渡优惠政策的通知》(国发〔2007〕39号)所列政策条件的,该分支机构可以单独享受国发〔2007〕39号规定的企业所得税过渡优惠政策。

六、实施条例第九十一条第(二)项所称国际金融组织,包括国际货币基金组织、世界银行、亚洲开发银行、国际开发协会、国际农业发展基金、欧洲投资银行以及财政部和国家税务总局确定的其他国际金融组织;所称优惠贷款,是指低于金融企业同期同类贷款利率水平的贷款。

七、实施条例第九十二条第(一)项和第(三)项所称从业人数,是指与企业建立劳动关系的职工人数和企业接受的劳务派遣用工人数之和;从业人数和资产总额指标,按企业全年月平均值确定,具体计算公式如下:

月平均值 = (月初值 + 月末值) ÷ 2

全年月平均值 = 全年各月平均值之和 ÷ 12

年度中间开业或者终止经营活动的,以其实际经营期作为一个纳税年度确定上述相关指标。

八、企业所得税法第二十八条规定的小型微利企业待遇,应适用于具备建账核算自身应纳税所得额条件的企业,按照《企业所得税核定征收办法》(国税

发〔2008〕30号）缴纳企业所得税的企业，在不具备准确核算应纳税所得额条件前，暂不适用小型微利企业适用税率。

九、2007年底前设立的软件生产企业和集成电路生产企业，经认定后可以按《财政部国家税务总局关于企业所得税若干优惠政策的通知》（财税〔2008〕1号）的规定享受企业所得税定期减免税优惠政策。在2007年度或以前年度已获利并开始享受定期减免税优惠政策的，可自2008年度起继续享受至期满为止。

十、实施条例第一百条规定的购置并实际使用的环境保护、节能节水和安全生产专用设备，包括承租方企业以融资租赁方式租入的、并在融资租赁合同中约定租赁期届满时租赁设备所有权转移给承租方企业，且符合规定条件的上述专用设备。凡融资租赁期届满后租赁设备所有权未转移至承租方企业的，承租方企业应停止享受减免企业所得税优惠，并补缴已经减免的企业所得税税款。

十一、实施条例第九十七条所称投资于未上市的中小高新技术企业2年以上的，包括发生在2008年1月1日以前满2年的投资；所称中小高新技术企业是指按照《高新技术企业认定管理办法》（国科发火〔2008〕172号）和《高新技术企业认定管理工作指引》（国科发火〔2008〕362号）取得高新技术企业资格，且年销售额和资产总额均不超过2亿元、从业人数不超过500人的企业，其中2007年底前已取得高新技术企业资格的，在其规定有效期内不需重新认定。

十二、本通知自2008年1月1日起执行。

财政部
国家税务总局
二〇〇九年四月二十四日

chl_116602

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Notice of the Ministry of Finance and the State Administration of Taxation on Several Issues
Relevant to the Implementation of the Preferential Policies on Enterprise Income Tax
(No. 69 [2009] of the Ministry of Finance)

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,

In accordance with the Enterprise Income Tax Law of the People's Republic of China (hereinafter referred to as the EITL) and the Regulation on the Implementation of Enterprise Income Tax Law of the People's Republic of China (Order No. 512 of the State Council, hereinafter referred to as the RIEITL), you are hereby notified of the following issues concerning the implementation of the preferential policies on enterprise income tax:

1. The enterprises enjoying the transitional preferential policies as provided in the Notice of the State Council on the Implementation of the Transitional Preferential Policies on Enterprise Income Tax (No. 39 [2007] of the State Council) and the preferential policies regarding the western development may pay half of the payable tax amount computed at the applicable tax rate within the half-reduction period of the specified period for tax reductions and exemptions. With regard to other types of tax reductions and exemptions under specified periods, they shall pay half of the payable tax amount computed at the statutory tax rate for enterprise income tax, namely, 25%.

2. The circumstance as prescribed in Article 3 of the Notice of the State Council on the Implementation of the Transitional Preferential Policies on Enterprise Income Tax (No. 39 [2007] of the State Council), under which no overlapping preferential treatment may be enjoyed repeatedly and under which no change may be made once a preferential treatment is chosen, is limited to the transitional preferential policies on enterprise income tax and such preferential treatments as tax reductions and exemptions and reduced tax rates for specified periods as provided in the EITL and the RIEITL.

An enterprise may simultaneously enjoy all of the preferential tax treatments as provided in the EITL and the RIEITL if it meets the prescribed requirements.

3 The uniform provisions of the Notice of the Ministry of Finance and the State Administration of Taxation on Several Issues Relevant to the Enterprise Income Tax Treatments for Enterprise Reorganization Business (No. 59 [2009] of the Ministry of Finance) shall be followed in the case of merger, split or reorganization of an enterprise enjoying the transitional preferential tax treatments.

4. After January 1, 2008, the dividends, bonuses and other equity investment proceeds, which are formed as a result of distribution of the accumulative undistributed profits of 2007 and of the years preceding 2007 among the resident enterprises, shall be treated in accordance with Article 26 of the EITL and Articles 17 and 83 of the RIEITL.

5. Where a branch, which was established by an enterprise prior to March 16, 2007, has separately enjoyed the relevant preferential treatments as provided in the former enterprise income tax law for Chinese-funded enterprises or for foreign-invested enterprises and satisfies the policy requirements as listed in the Notice of the State Council on the Implementation of the Transitional Preferential Policies on Enterprise Income Tax (No. 39 [2007] of the State Council), it may

separately enjoy the transitional preferential policies on enterprise income tax as prescribed in the said Notice.

6. The term "international financial organizations" as mentioned in Article 91 (2) of the RIEITL includes International Monetary Fund, the World Bank Group, Asian Development Bank, International Development Association, International Fund for Agricultural Development, European Investment Bank and other international financial organizations as determined by the Ministry of Finance and the State Administration of Taxation. The term "preferential loans" as used therein refers to the loans of which the interest rates are lower than those of the same type and same period of loans granted by financial enterprises.

7. The term "number of employees" as mentioned in Article 92 (1) and (2) of the RIEITL refers to the aggregate number of employees who have established an employment relationship with an enterprise and the number of workers dispatched to and accepted by the enterprise. The indicators on the number of employees and total amount of assets shall be determined on the basis of the annual monthly averages of the enterprise, for which the specified computation formulas are as follows:

The monthly average = (the number (amount) at the beginning of a month + the number (amount) at the end of the month) $\div 2$

The annual monthly average = the aggregate number (amount) of the monthly averages of the whole year $\div 12$

If the enterprise starts business or terminates the business operations in the middle of a year, the aforesaid indicators shall be determined by regarding its actual business operation period as a taxable year.

8. The treatments to the small meager-profit enterprises as prescribed in Article 28 of the EITL shall apply to the enterprises that satisfy the requirements for the separate accounting of their payable income tax amounts. The tax rate applicable to small meager-profit enterprises shall not be applicable to an enterprise, which pays the enterprise income tax under the Measures for Verification Collection of Enterprise Income Tax (No. 30 [2008] of the State Administration of Taxation), for the present, before it is able to accurately compute the payable income tax amounts.

9. The software production enterprises and the integrated circuit production enterprises established prior to the end of 2007 may, upon certification, enjoy the preferential policies on the enterprise income tax reductions and exemptions within specified periods as provided in the Notice of the Ministry of Finance and the State Administration of Taxation on Several Preferential Policies on Enterprise Income Tax (No. 1 [2008] of the Ministry of Finance). An enterprise which had made profits in 2007 or in the years preceding 2007 and had started enjoying the enterprise income tax reductions and exemptions within specified periods may continue to enjoy the relevant preferential policies from 2008 till the expiry of the specified periods.

10. The term "the special equipment purchased and actually utilized for environmental protection, conservation of energy and water, and safety of work" as mentioned in Article 100 of the RIEITL includes the aforesaid special equipment which is rented by a lessee enterprise through financial lease and whose ownership will be transferred to the lessee enterprise after the expiry of the lease term under the financial lease contract, and which satisfies the prescribed requirements. If the ownership of the aforesaid equipment is not transferred to the lessee enterprise after the expiry of the term of financial lease, the lessee enterprise shall stop enjoying the preferential treatments regarding the tax credits of enterprise income tax and make up the payment for the credited

amount of enterprise income tax.

11. The term "investments in an unlisted small or medium-sized high and new tech enterprise for 2 or more years" as mentioned in Article 97 of the RIEITL includes the investments made prior to January 1, 2008 and has attained 2 full years. The term "small and medium-sized high and new tech enterprise" as mentioned therein refers to an enterprise that has obtained the high and new tech enterprise qualifications under the Administrative Measures for the Determination of High and New Tech Enterprises (No. 178 [2008] of the Ministry of Science and Technology) and the Administrative Guidelines for the Determination of High and New Tech Enterprises (No. 362 [2008] of the Ministry of Science and Technology), whose annual sales amount and total amount of assets do not exceed 200 million yuan, respectively, and which has less than 500 employees. If such an enterprise obtained the high and new tech enterprise qualifications prior to the end of 2007, it is not required to subject to a new certification within the specified valid period.

12. This Notice shall come into force as of the January 1, 2008.

Ministry of Finance

State Administration of Taxation

April 24, 2009

ATTACHMENT B6-ENGLISH

**Notice of the State Administration of Taxation on Further Clarifying the
Standards for the Implementation of Preferential Policies Regarding Enterprise
Income Tax during the Transition Period
(Letter No. 157 [2010] of the State Administration of Taxation)**

The state taxation bureaus and local taxation bureaus of all provinces, autonomous regions and cities under separate state planning.

In accordance with the Notice of the Ministry of Finance and the State Administration of Taxation on Several Issues Relevant to the Implementation of the Preferential Policies on Enterprise Income Tax (No. 69 [2009] of the Ministry of Finance), we hereby further clarify the following issues relevant to the implementation of preferential policies on enterprise income tax:

I. About the resident enterprises' choice of applicable tax rates and the concrete determination of levy of taxes at half rate

1. For a resident enterprise which is determined as a high and new tech enterprise and is during the transition period for enjoying the preferential policy of "2-year exemption and 3-year half payment", "5-year exemption and 5-year half payment" of the enterprise income tax and other preferential treatments in the form of tax deductions and exemptions within specified periods as prescribed in paragraph 3, Article 1 of the Notice of the State Council on the Implementation of the Transitional Preferential Policies of Enterprise Income Tax (No. 39 [2007] of the State Council), it may choose the applicable income tax rate for the transition period and apply the tax rate reduced by half till the expiration of the transition period; or it may choose the tax rate of 15% applicable to high and new tech enterprises, but shall not enjoy the reduced half rate of 15%.

2. For a resident enterprise which is determined as a high and new tech enterprise and simultaneously meets the requirements for software producing enterprises and integrated circuit production enterprises which may enjoy the preferential treatment of paying enterprise income tax at the reduced half rate during the specified periods, it may choose the tax rate of 15% applicable to high and new tech enterprises, or it may choose the reduced half of the statutory tax rate of 25%, but shall not enjoy the reduced half rate of 15%.

3. The term "the income of a resident enterprise which may be subject to the enterprise income tax at the reduced half rate under Articles 86 through 90 of the Regulation on the Implementation of the Enterprise Income Tax Law of the People's Republic of China" refers to the part of income which the resident enterprise shall compute separately and pay the enterprise income tax at the reduced half of the statutory tax rate of 25%.

4. The preferential treatments of reduced rates as applicable to high and new tech enterprises are not a transitional policy because they are a continuation of a policy whose eligibility requirements have changed. Therefore, no resident enterprise has been approved by the tax authority to enjoy the preferential treatments of enterprise income tax applicable to high and new tech enterprises or new tech enterprises in or before 2007 but which has not been determined as a high and new tech enterprise in or after 2008, shall apply the tax rate of 15 % for high and new tech enterprises or the transition tax rate as prescribed in paragraph 2, Article 1 of the Notice of the State Council on the Implementation of the Transitional Preferential Policies of Enterprise Income Tax (No. 39 [2007] of the State Council). It shall apply the statutory tax rate of 25% from 2008.

II. About the execution of the tax rates for the headquarters and branches of resident enterprises during the transition period

For a resident enterprise which obtained the tax authority's approval so that its branches located in different areas with different tax rates may separately enjoy the preferential treatments of reduced income tax rates prior to 2007 under the Notice of the State Administration of Taxation on Issues about the Tax Rates Applicable to the Branches of Foreign-funded Enterprises (No. 49 [1997] of the State Administration of Taxation), the aforesaid branches may continue applying the transition preferential policies on the reduced tax rates separately. After the end of the transition period, all of them shall be governed by the provisions of Article 16 of the Notice of the State Administration of Taxation on Printing and Distributing the Interim Measures for the Payment of Enterprise Income Tax by Enterprises Operating Business across Different Regions and Paying Taxes on a Consolidated Basis (No. 28 [2008] of the State Administration of Taxation).

State Administration of Taxation

April 21, 2010

国家税务总局关于进一步明确企业所得税过渡期优惠政策执行口径问题的通知
(国税函[2010]157号)

各省、自治区、直辖市和计划单列市国家税务局、地方税务局：

根据《财政部 国家税务总局关于执行企业所得税优惠政策若干问题的通知》(财税[2009]69号)的有关规定，现就执行企业所得税过渡期优惠政策问题进一步明确如下：

一、关于居民企业选择适用税率及减半征税的具体界定问题

(一)居民企业被认定为高新技术企业，同时又处于《国务院关于实施企业所得税过渡优惠政策的通知》(国发[2007]39号)第一条第三款规定享受企业所得税“两免三减半”、“五免五减半”等定期减免税优惠过渡期的，该居民企业的所得税适用税率可以选择依照过渡期适用税率并适用减半征税至期满，或者选择适用高新技术企业的15%税率，但不能享受15%税率的减半征税。

(二)居民企业被认定为高新技术企业，同时又符合软件生产企业和集成电路生产企业定期减半征收企业所得税优惠条件的，该居民企业的所得税适用税率可以选择适用高新技术企业的15%税率，也可以选择依照25%的法定税率减半征税，但不能享受15%税率的减半征税。

(三)居民企业取得中华人民共和国企业所得税法实施条例第八十六条、第八十七条、第八十八条和第九十条规定可减半征收企业所得税的所得，是指居民企业应就该部分所得单独核算并依照25%的法定税率减半缴纳企业所得税。

(四)高新技术企业减低税率优惠属于变更适用条件的延续政策而未列入过渡政策，因此，凡居民企业经税务机关核准2007年度及以前享受高新技术企业或新技术企业所得税优惠，2008年及以后年度未被认定为高新技术企业的，自2008年起不得适用高新技术企业的15%税率，也不适用《国务院实施企业所得税过渡优惠政策的通知》(国发[2007]39号)第一条第二款规定的过渡税率，而应自2008年度起适用25%的法定税率。

二、关于居民企业总分机构的过渡期税率执行问题

居民企业经税务机关核准2007年度以前依照《国家税务总局关于外商投资企业分支机构适用所得税税率问题的通知》(国税发[1997]49号)规定，其处于不同税率地区的分支机构可以单独享受所得税减低税率优惠的，仍可继续单独适用减低税率优惠过渡政策；优惠过渡期结束后，统一依照《国家税务总局关于印发〈跨地区经营汇总纳税企业所得税征收管理暂行办法〉的通知》(国税发[2008]28号)第十六条的规定执行。

国家税务总局

二〇一〇年四月二十一日

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Notice of the State Council on the Implementation of the Transitional Preferential Policies in respect of Enterprise Income Tax
(No. 39 [2007] of the State Council)

The people's governments of all provinces, autonomous regions, municipalities directly under the Central Government, all ministries and commissions of the State Council, all institutions directly under the State Council,

The Enterprise Income Tax Law of the People's Republic of China (hereinafter referred to as the EITL) and the Regulation on the Implementation of the Enterprise Income Tax Law of the People's Republic of China (hereinafter referred to as the RIEITL) shall come into force as of January 1, 2008. In accordance with Article 57 of the EITL, you are hereby notified of the following issues concerning the preferential policies in respect of enterprise income tax:

I The measures for the transition of preferential tax treatments to enterprises established prior to the promulgation of the EITL

Enterprises enjoying the preferential policies in respect of enterprise income tax under the former tax law, administrative regulations and documents with the effects of administrative regulations shall be subject to a transition under the following measures:

As of January 1, 2008, enterprises that previously enjoy the preferential policies of low tax rates shall be gradually transitioned to enjoy the statutory tax rate within 5 years after the implementation of the EITL. Among them, the enterprises that enjoy the enterprise income tax rate of 15% shall be subject to the enterprise income tax rate of 18% in 2008, 20% in 2009, 22% in 2010, 24% in 2011 and 25% in 2012. The enterprises that previously enjoy the tax rate of 24% shall be subject to the tax rate of 25% as of 2008.

As of January 1, 2008, the enterprises that previously enjoy "2-year exemption and 3-year half payment", "5-year exemption and 5-year half payment" of the enterprise income tax and other preferential treatments in the form of periodic tax deductions and exemptions may, after the implementation of the EITL, continue to enjoy the relevant preferential treatments under the preferential measures and the time period prescribed in the former tax law, administrative regulations and relevant documents until the expiration of the said time period. However, if such an enterprise has not enjoyed the preferential treatments yet because of its failure to make profits, its preferential time period shall be calculated from 2008.

The expression "enterprises enjoying the preferential policies" as mentioned above refers to the enterprises established and registered in the industrial and commercial administrative department and in other registration administrative departments prior to March 16, 2007. The items and scope of the transitional preferential policies shall conform to the Table for the Implementation of Transitional Preferential Policy on

Enterprise Income Tax (see Attached Table).

II Continuously implementing the preferential tax policies for the Western Development Program

In accordance with the relevant documents of the State Council on carrying out the Western Development Program, the preferential policies for Western Development Program in respect of enterprise income tax as provided in the Notice of the Ministry of Finance, State Administration of Taxation and General Administration of Customs on the Preferential Policies for Western Development Program in respect of Enterprise Income Tax (No. 202 [2001] of the Ministry of Finance) jointly promulgated by the Ministry of Finance, State Administration of Taxation and General Administration of Customs shall be implemented continuously.

III Other provisions on the implementation of transitional preferential policies in respect of enterprise income tax

An enterprise enjoying the transitional preferential policies in respect of enterprise income tax shall compute the taxable income amount under the provisions of the EITL and the RJEITL regarding the incomes and deductions and shall calculate and enjoy the preferential tax treatments under section 1 of this Notice.

In case that there is any overlap between the transitional preferential policies in respect of enterprise income tax and those as provided in the EITL and the RJEITL, an enterprise may choose the most preferential policies. It shall not enjoy such policies repeatedly, and once it makes a choice, it shall not change it.

Attached Table: Table for the Implementation of Transitional Preferential Policies on Enterprise Income Tax

State Council
December 26, 2007

Table for the Implementation of Transitional Preferential Policy on Enterprise Income Tax

Sequential Order	Document Name	Contents of Relevant Policies
1	Article 7 (1) of the Law of the People's Republic of China on the	Foreign-funded enterprises established in special economic zones, foreign enterprises that established institutions and bases in

	Income Tax for Foreign-funded Enterprises and Foreign Enterprises#/a#	special economic zones to engage in production and operation and productive foreign-funded enterprises established in economic and technological development zones shall be subject to the enterprise income tax at the reduced rate of 15%.
2	Article 7 (3) of the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	The foreign-funded enterprises established in open coastal economic areas or in the old areas of the cities where the special economic zones or the economic and technological development zones are located, or established in other areas as prescribed by the State Council may be subject to the enterprise income tax at the reduced rate of 15% if they are engaged in the energy, traffic, port and dock projects or other projects encouraged by the state.
3	Article 73 (1) (a) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	The productive foreign-funded enterprises established in the open coastal economic areas, or in the old areas of the cities where the special economic zones or economic and technological development zones are located and engaged in such projects as technology intensive and knowledge intensive projects, projects with more than 30 million US dollars of foreign investment and a long period for recovery of the investment and projects of energy,

		traffic and port construction may be subject to the enterprise income tax at the reduced rate of 15%.
4	Article 73 (1) (b) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	The Sino-foreign equity joint enterprises engaged in port and dock construction may be subject to the enterprise income tax at the reduced rate of 15%.
5	Article 73 (1) (d) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	Productive foreign-funded enterprises established in Pudong New District of Shanghai, and foreign-funded enterprises engaged in energy and traffic construction projects such as airport, port, railway, highway and power station may be subject to the enterprise income tax at the reduced rate of 15%.
6	Replies of the State Council on Shanghai Waigaoqiao, Tianjin Port, Shenzhen Futian, Shenzhen Shaotoujiao, Dalian, Guangzhou, Xiamen Xiangyu, Zhangjiagang, Haikou, Qingdao, Ningbo, Fuzhou, Shantou, Zhuhai and Shenzhen Yantian Bonded Areas (Letter No.26 [1991] of the State Council, Letter No. 32 [1991] of the State Council, Letter No.43 [1992] of the State Council, Letter No.44 [1992] of the State Council, Letter No.148 [1992] of the State Council, Letter No.150 [1992] of the State Council, Letter No.159 [1992] of the State Council,	Productive foreign-funded enterprises shall be subject to the enterprise income tax at the reduced rate of 15%.

	Letter No.179 [1992] of the State Council, Letter No.180 [1992] of the State Council, Letter No.181 [1992] of the State Council, and Letter No.3 [1993] of the State Council)	
7	Reply of the State Council on the Establishment of Taiwan Businessmen Investment Areas in the Coastal Areas of Fujian Province (Letter No. 35 [1989] of the State Council.	The enterprises invested and established by Taiwan businessmen in Xiamen Taiwan Businessmen Investment Area shall be subject to the enterprise income tax at the reduced rate of 15%. The productive enterprises invested and established in Fuzhou Taiwan Businessmen Investment Area shall be subject to the enterprise income tax at the reduced rate of 15% and non-productive Taiwan-funded enterprises shall be subject to the enterprise income tax at the reduced rate of 24%.
8	Notices of the State Council on Further Opening Nanning, Chongqing, Huangshi, Yangtze Three Gorges Economic Development Zone, Beijing and other cities (Letter No. 62 [1992] of the State Council, Letter No. 93 [1992] of the State Council, Letter No. 19 [1993] of the State Council, Letter No. 92 [1994] of the State Council, Letter No. 16 [1995] of the State Council)	The productive foreign-funded enterprises established in capital cities and open riparian cities and engaged in the following projects shall be subject to the enterprise income tax at the reduced rate of 15%: the technology intensive and knowledge intensive projects; projects with more than 30 million US dollars of foreign investment and a long period for recovery of the investment; and projects of energy, traffic and port construction.

9	Reply of the State Council on the Development and Construction of Suzhou Industrial Park (Letter No. 9 [1994] of the State Council)	The productive foreign-funded enterprises established in Suzhou Industrial Park shall be subject to the enterprise income tax at the reduced rate of 15%.
10	Notice of the State Council on Expanding the Scope of Application of the Preferential Tax Provision to Foreign-funded Enterprises Engaged in Infrastructure Projects of Energy and Traffic (No. 13 [1999] of the State Council)	As of January 1, 1999, the provision in Article 73 (1) (a) (i) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises, which productive foreign-funded enterprises engaged in infrastructure construction of energy and traffic shall be subject to the enterprise income tax at the reduced rate of 15%, shall be applicable throughout the country.
11	Regulation on Special Economic Zones of Guangdong Province (Adopted at the 15th Session of the Standing Committee of the Fifth National People's Congress on August 26, 1980)	The enterprise income tax rate for Shenzhen, Zhuhai and Shantou Special Economic Zones of Guangdong Province shall be 15%.
12	Reply to Fujian Province on the Construction of Xiamen Special Economic Zone (Letter No. 88 [80] of the State Council)	The enterprise income tax rate for Xiamen Special Economic Zone shall be 15%.
13	Provisions of the State Council on Encouraging Investments to the Development of Hainan Island (No. 26 [1988] of the State Council)	All incomes from production and operation by enterprises (except for state banks and insurance companies) established in Hainan Island shall be subject to the

		enterprise income tax at the rate of 15%.
14	Article 7 (2) of the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	The foreign-funded enterprises established in open coastal economic areas, or in the old areas of the cities where the special economic zones or the economic and technological development zones are located shall be subject to the enterprise income tax at the reduced rate of 24%.
15	Notice of the State Council on the Pilot Project for National Tourist Vacation Areas (No. 46 [1992] of the State Council)	The foreign-funded enterprises in the national tourist vacation areas shall be subject to the enterprise income tax at the reduced rate of 24%.
16	Notices of the State Council on further opening border cities of Heihe, Yining, Pingxiang, Erlianhot (Letter No. 21 [1992] of the State Council, Letter No. 61 [1992] of the State Council, Letter No. 62[1992] of the State Council. Letter No. 94 [1992] of the State Council)	The productive foreign-funded enterprises in open border cities shall be subject to the enterprise income tax at the reduced tax rate of 24%
17	Notice of the State Council on Further Opening Nanning, Kunming, Pingxiang and Other Two Border Cities and Towns (Letter No. 62 [1992] of the State Council)	Pingxiang, Dongxing, Wanting, Ruili and Hekou (5 cities, counties or towns) are allowed to establish border economic cooperation zones in qualified cities (counties and towns) and the productive inland associated enterprises established in the border economic cooperation zones and mainly engaged in export

		shall be subject to the reduced tax rate of 24%.
18	Notices of the State Council on further opening Nanning, Chongqing, Huangshi and Yangtze Three Gorges Open Economic Zones, Beijing and other cities (Letter No. 62[1992] of the State Council, Letter No. 93 [1992] of the State Council, Letter No. 19 [1993], No. 92 [1994] of the State Council, Letter No. 16 [1995] of the State Council)	The productive foreign-funded enterprises in capital cities and open riparian cities shall be subject to the enterprise income tax at the reduced tax rate of 24%.
19	Article 8 (1) of the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	A productive foreign-funded enterprise with the operation period of 10 years or longer shall, as of the year when it begins to make profits, be exempted from the enterprise income tax for the first two years and be subject to the half-reduced enterprise income tax from the third to the fifth year.
20	Article 75 (1) (a) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	A Sino-foreign equity joint venture engaged in the port and dock construction and with the operation period of 15 years or longer may, upon approval of its application by the tax organ of the province, autonomous region or municipality directly under the Central Government where it is located, enjoy exemption from the enterprise income tax from the first profit-making year to the fifth year,

		and reduction in enterprise income tax by half from the sixth to the tenth year.
21	Article 75 (1) (b) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	A foreign-funded enterprise established in Hainan Special Economic Zone and engaged in the construction of such infrastructure projects as airport, port, dock, railway, highway, power station, coal mine, water conservancy, etc., or in the development and operation of agriculture, and with the operation period of 15 years or longer may, upon approval of its application by Hainan provincial tax organ, enjoy exemption from the enterprise income tax starting from the first profit-making year to the fifth year, and reduction in enterprise income tax by half from the sixth to the tenth year.
22	Article 75 (1) (c) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	A foreign-funded enterprise established in Shanghai Pudong New Area and engaged in the construction of such energy and transportation projects as airport, port, railway, highway and power station, etc. and with the operation period of 15 years or longer may, upon approval of its application by Shanghai municipal tax organ, enjoy exemption from enterprise income tax starting from the first profit-making year to the fifth year, and reduction in enterprise income

		tax by half from the sixth to the tenth year.
23	Article 75 (1) (d) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	A foreign-funded enterprise established in a special economic zone, engaged in the service industry, with a foreign investment of US \$ 5 million or more and with the operation period of 10 years or longer may, upon approval of its application by tax organ in the special economic zone, enjoy exemption from enterprise income tax for the first profit-making year, and reduction in enterprise income tax by half for the second and third years.
24	Article 75 (1) (f) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises	A foreign-funded enterprise recognized as a high-tech enterprise and established in a high-tech industrial development zone approved by the State Council and with the operation period of 10 years or longer may, upon approval of its application by the local tax organ, enjoy exemption from the enterprise income tax for the first two profit-making years.
25	Article 75 (1) (f) of the Detailed Rules for the Law of the People's Republic of China on the Income Tax for Foreign-funded Enterprises and Foreign Enterprises Reply of the State Council about the	A foreign-funded enterprise established in Beijing Pilot Zone for the Development of New Technology Industry shall be subject to the preferential tax provisions treatments regarding Beijing Pilot Zone for the Development of New

	Interim Regulation on Beijing Pilot Zone for the Development of New Technology Industry (Letter No. 74 [1988] of the State Council)	Technology Industry. It shall, as of its date of establishment, be exempted from the income tax within 3 years. Upon approval of the department designated by Beijing Municipal Government, it may, on the basis of the tax rate of 15% or 10%, enjoy the reduction of the income tax by half.
26	Article 8 (1) of the Interim Regulation of the Peoples' Republic of China on Enterprise Income Tax	For an enterprise in an ethnic autonomous region requiring special incentives and encouragement and enjoying tax reductions or exemptions for a specified period upon approval of the provincial people's government, the period for the implementation of the transitional preferential tax policy shall not exceed 5 years.
27	Provisions of the State Council on Encouraging Investments to the Development of Hainan Island (No. 26 [1988] of the State Council)	An enterprise (except for a state bank or insurance company) established in Hainan Island and engaged in the construction of such infrastructure projects as port, dock, airport, highway, railway, power station, coal mine, water conservancy, etc., or in the development and operation of agriculture and with the operation period of 15 years or longer may enjoy exemption from the enterprise income tax starting from its first five profit-making years, and reduction in enterprise income tax by half

		from the sixth to the tenth year.
28		An enterprise (except for a state bank or insurance company) established in Hainan Island and engaged in industry or transport industry and with the operation period of 10 years or longer may enjoy exemption from the enterprise income tax for its first and second profit-making years and enjoy reduction of the income tax by half from the third to fifth year.
29		An enterprise (except for a state bank or insurance company) established in Hainan Island, engaged in the service industry, with the total investment in excess of USD 5 million or 20 million yuan and with the operation period of 10 years or longer may be exempted from the income tax for its first profit-making year and enjoy reduction of the income tax by half for the second and third years.
30	Notice of the State Council on Implementing the Several Supporting Policies concerning National Outlines for Medium and Long-term Planning for Scientific and Technological Development (2006-2020) (No. 6 [2006] of the State Council)	A high-tech enterprise newly established in a national high-tech industry development area may, upon strict recognition, be exempted from the income tax for its first two profit-making years.

国务院关于实施企业所得税

过渡优惠政策的通知

国发〔2007〕39号

各省、自治区、直辖市人民政府，国务院各部委、各直属机构：

《中华人民共和国企业所得税法》（以下简称新税法）和《中华人民共和国企业所得税法实施条例》（以下简称实施条例）将于2008年1月1日起施行。

根据新税法第五十七条规定，现对企业所得税优惠政策过渡问题通知如下：

一、新税法公布前批准设立的企业税收优惠过渡办法

企业按照原税收法律、行政法规和具有行政效力文件规定享受的企业所得税优惠政策，按以下办法实施过渡：

自2008年1月1日起，原享受低税率优惠政策的企业，在新税法施行后5年内逐步过渡到法定税率。其中：享受企业所得税15%税率的企业，2008年按18%税率执行，2009年按20%税率执行，2010年按22%税率执行，2011年按24%税率执行，2012年按25%税率执行；原执行24%税率的企业，2008年起按25%税率执行。

自2008年1月1日起，原享受企业所得税“两免三减半”、“五免五减半”等定期减免税优惠的企业，新税法施行后继续按原税收法律、行政法规及相关文件规定的优惠办法及年限享受至期满为止，但因未获利而尚未享受税收优惠的，其优惠期限从2008年度起计算。

享受上述过渡优惠政策的企业，是指2007年3月16日以前经工商等登记管理机关登记设立的企业；实施过渡优惠政策的项目和范围按《实施企业所得税

过渡优惠政策表》(见附表)执行。

二、继续执行西部大开发税收优惠政策

根据国务院实施西部大开发有关文件精神,财政部、税务总局和海关总署联合下发的《财政部、国家税务总局、海关总署关于西部大开发税收优惠政策问题的通知》(财税〔2001〕202号)中规定的西部大开发企业所得税优惠政策继续执行。

三、实施企业所得税过渡优惠政策的其他规定

享受企业所得税过渡优惠政策的企业,应按照新税法 and 实施条例中有关收入和扣除的规定计算应纳税所得额,并按本通知第一部分规定计算享受税收优惠。

企业所得税过渡优惠政策与新税法及实施条例规定的优惠政策存在交叉的,由企业选择最优惠的政策执行,不得叠加享受,且一经选择,不得改变。

附表:实施企业所得税过渡优惠政策表

国务院

二〇〇七年十二月二

十六日

附表:

实施企业所得税过渡优惠政策表

序号	文件名称	相关政策内容
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1	<p>《中华人民共和国外商投资企业和外国企业所得税法》</p> <p>第七条第一款</p>	<p>设在经济特区的外商投资企业、在经济特区设立机构、场所从事生产、经营的外国企业和设在经济技术开发区的生产性外商投资企业，减按 15% 的税率征收企业所得税。</p>
2	<p>《中华人民共和国外商投资企业和外国企业所得税法》</p> <p>第七条第三款</p>	<p>设在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区或者设在国务院规定的其他地区的外商投资企业，属于能源、交通、港口、码头或者国家鼓励的其他项目的，可以减按 15% 的税率征收企业所得税。</p>
3	<p>《中华人民共和国外商投资企业和外国企业所得税法实施条例》第七十三条第一款第一项</p>	<p>在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区设立的从事下列项目的生产性外资企业，可以减按 15% 的税率征收企业所得税：技术密集、知识密集型的项目；外商投资在 3000 万美元以上，回收投资时间长的项目；能源、交通、港口建设的项目。</p>
4	<p>《中华人民共和国外商投资企业和外国企业所得税法实施条例》第七十三条第一款第二项</p>	<p>从事港口、码头建设的中外合资经营企业，可以减按 15% 的税率征收企业所得税。</p>
5	<p>《中华人民共和国外商投资企业和外国企业所得税法实施条例》第七十三条第一款第四项</p>	<p>在上海浦东新区设立的生产性外商投资企业，以及从事机场、港口、铁路、公路、电站等能源、交通建设项目的外商投资企业，</p>

		可以减按 15% 的税率征收企业所得税。
6	<p>国务院关于上海外高桥、天津港、深圳福田、深圳沙头角、大连、广州、厦门象屿、张家港、海口、青岛、宁波、福州、汕头、珠海、深圳盐田保税区的批复（国函〔1991〕26 号、国函〔1991〕32 号、国函〔1992〕43 号、国函〔1992〕44 号、国函〔1992〕148 号、国函〔1992〕150 号、国函〔1992〕159 号、国函〔1992〕179 号、国函〔1992〕180 号、国函〔1992〕181 号、国函〔1993〕3 号等）</p>	生产性外商投资企业，减按 15% 的税率征收企业所得税。
7	《国务院关于在福建省沿海地区设立台商投资区的批复》（国函〔1989〕35 号）	<p>厦门台商投资区内设立的台商投资企业，减按 15% 税率征收企业所得税；福州台商投资区内设立的生产性台商投资企业，减按 15% 税率征收企业所得税，非生产性台资企业，减按 24% 税率征收企业所得税。</p>
8	<p>国务院关于进一步对外开放南宁、重庆、黄石、长江三峡经济开放区、北京等城市的通知（国函〔1992〕62 号、国函〔1992〕93 号、国函〔1993〕19 号、国函〔1994〕92 号、国函〔1995〕16 号）</p>	<p>省会（首府）城市及沿江开放城市从事下列项目的生产性外资企业，减按 15% 的税率征收企业所得税：技术密集、知识密集型的项目；外商投资在 3000 万美元以上，回收投资时间长的项目；能源、交通、港口建设的项目。</p>
9	《国务院关于开发建设苏州工业园区有关问题的批复》	在苏州工业园区设立的生产性外商投资企业

	(国函 (1994) 9 号)	业, 减按 15% 税率征收企业所得税。
10	《国务院关于扩大外商投资企业从事能源交通基础设施项目税收优惠规定适用范围的通知》(国发 (1999) 13 号)	自 1999 年 1 月 1 日起, 将外资税法实施细则第七十三条第一款第 (一) 项第 3 目关于从事能源、交通基础设施建设的生产性外商投资企业, 减按 15% 征收企业所得税的规定扩大到全国。
11	《广东省经济特区条例》(1980 年 8 月 26 日第五届全国人民代表大会常务委员会第十五次会议批准施行)	广东省深圳、珠海、汕头经济特区的企业所得税率为 15%。
12	《对福建省关于建设厦门经济特区的批复》((80) 国函字 88 号)	厦门经济特区所得税率按 15% 执行。
13	《国务院关于鼓励投资开发海南岛的规定》(国发 (1988) 26 号)	在海南岛举办的企业 (国家银行和保险公司除外), 从事生产、经营所得税和其他所得, 均按 15% 的税率征收企业所得税。
14	《中华人民共和国外商投资企业和外国企业所得税法》 第七条第二款	设在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区的生产性外商投资企业, 减按 24% 的税率征收企业所得税。
15	《国务院关于试办国家旅游度假区有关问题的通知》(国发 (1992) 46 号)	国家旅游度假区内的外商投资企业, 减按 24% 税率征收企业所得税。
16	国务院关于进一步对外开放黑河、伊宁、凭祥、二连浩特	沿边开放城市的生产性外商投资企业, 减按

	特市等边境城市的通知(国函(1992)21 号、国函(1992) 61 号、国函 (1992) 62 号、国函 (1992) 94 号)	24%税率征收企业所得税。
17	《国务院关于进一步对外开放南宁、昆明市及凭祥等五个边境城镇的通知 (国函 (1992) 62 号)	允许凭祥、东兴、畹町、瑞丽、河口五市(县、镇) 在具备条件的市 (县、镇) 兴办边境经济合作区, 对边境经济合作区内以出口为主的生产性内联企业, 减按 24% 的税率征收。
18	国务院关于进一步对外开放南宁、重庆、黄石、长江三峡经济开放区、北京等城市的通知 (国函 (1992) 62 号、国函(1992)93 号、国函(1993)19 号、国函(1994)92 号、国函 (1995) 16 号)	省会 (首府) 城市及沿江开放城市的生产性外商投资企业, 减按 24% 税率征收企业所得税。
19	《中华人民共和国外商投资企业和外国企业所得税法》 第八条第一款	对生产性外商投资企业, 经营期在十年以上的, 从开始获利的年度起, 第一年和第二年免征企业所得税, 第三年至第五年减半征收企业所得税。
20	《中华人民共和国外商投资企业和外国企业所得税法实施条例》第七十五条第一款第一项	从事港口码头建设的中外合资经营企业, 经营期在 15 年以上的, 经企业申请, 所在地的省、自治区、直辖市税务机关批准, 从开始获利的年度起, 第一年至第五年免征企业所得税, 第六年至第十年减半征收企业所得税。
21	《中华人民共和国外商投资企业和外国企业所得税法实	在海南经济特区设立的从事机场、港口、码头、铁路、公路、电站、煤矿、水利等基础

	施细则》第七十五条第一款第二项	<p>设施项目的外商投资企业和从事农业开发经营的外商投资企业，经营期在 15 年以上的，经企业申请，海南省税务机关批准，从开始获利的年度起，第一年至第五年免征企业所得税，第六年至第十年减半征收企业所得税。</p>
22	《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第三项	<p>在上海浦东新区设立的从事机场、港口、铁路、公路、电站等能源、交通建设项目的外商投资企业，经营期在 15 年以上的，经企业申请，上海市税务机关批准，从开始获利的年度起，第一年至第五年免征企业所得税，第六年至第十年减半征收企业所得税。</p>
23	《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第四项	<p>在经济特区设立的从事服务性行业的外商投资企业，外商投资超过 500 万美元，经营期在十年以上的，经企业申请，经济特区税务机关批准，从开始获利的年度起，第一年免征企业所得税，第二年和第三年减半征收企业所得税。</p>
24	《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第六项	<p>在国务院确定的国家高新技术产业开发区设立的被认定为高新技术企业的中外合资经营企业，经营期在十年以上的，经企业申请，当地税务机关批准，从开始获利的年度起，</p>

		第一年和第二年免征企业所得税。
25	<p>《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第六项</p> <p>《国务院关于〈北京市新技术产业开发试验区暂行条例〉的批复》（国函〔1988〕74号）</p>	<p>设在北京市新技术产业开发试验区的外商投资企业，依照北京市新技术产业开发试验区的税收优惠规定执行。</p> <p>对试验区的新技术企业自开办之日起，三年内免征所得税。经北京市人民政府指定的部门批准，第四至六年可按15%或10%的税率，减半征收所得税。</p>
26	《中华人民共和国企业所得税暂行条例》第八条第一款	需要照顾和鼓励的民族自治地方的企业，经省级人民政府批准实行定期减税或免税的，过渡优惠执行期限不超过5年。
27	《国务院关于鼓励投资开发海南岛的规定》（国发〔1988〕26号）	<p>在海南岛举办的企业（国家银行和保险公司除外），从事港口、码头、机场、公路、铁路、电站、煤矿、水利等基础设施开发经营的企业和从事农业开发经营的企业，经营期限在十五年以上的，从开始获利的年度起，第一年至第五年免征所得税，第六年至第十年减半征收所得税。</p>
28		<p>在海南岛举办的企业（国家银行和保险公司</p> <p>20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.</p>

业的企业经营期限在十年以上的，从开始获

		利的年度起, 第一年和第二年免征所得税, 第三年至第五年减半征收所得税。
29		在海南岛举办的企业(国家银行和保险公司除外), 从事服务性行业的企业, 投资总额超过 500 万美元或者 2000 万人民币, 经营期限在十年以上的, 从开始获利的年度起, 第一年免征所得税, 第二年和第三年减半征收所得税。
30	《国务院关于实施〈国家中长期科学和技术发展规划纲要(2006-2020 年) 若干配套政策的通知〉》(国发〔2006〕6 号)	国家高新技术产业开发区内新创办的高新技术企业经严格认定后, 自获利年度起两年内免征所得税。

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

(Adopted at the Fourth Session of the Seventh National People's Congress on April 9, 1991,
promulgated by Order No. 45 of the President of the People's Republic of China on April 9, 1991
and effective as of July 1, 1991)

Article 1 Income tax shall be paid in accordance with the provisions of this Law by enterprises with foreign investment within the territory of the People's Republic of China on their income derived from production, business operations and other sources. Income tax shall be paid in accordance with the provisions of this Law by foreign enterprises on their income derived from production, business operations and other sources within the territory of the People's Republic of China.

Article 2 "Enterprises with foreign investment" referred to in this Law mean Chinese-foreign equity joint ventures, Chinese-foreign contractual joint ventures and foreign-capital enterprises that are established in China.

"Foreign enterprises" referred to in this Law mean foreign companies, enterprises and other economic organizations which have establishments or places in China and engage in production or business operations, and which, though without establishments or places in China, have income from sources within China.

Article 3 Any enterprise with foreign investment which establishes its head office in China shall pay its income tax on its income derived from sources inside and outside China. Any foreign enterprise shall pay its income tax on its income derived from sources within China.

Article 4 The taxable income of an enterprise with foreign investment and an establishment or a place set up in China to engage in production or business operations by a foreign enterprise, shall be the amount remaining from its gross income in a tax year after the costs, expenses and losses have been deducted.

Article 5 The income tax on enterprises with foreign investment and the income tax which shall be paid by foreign enterprises on the income of their establishments or places set up in China to engage in production or business operations shall be computed on the taxable income at the rate of thirty percent, and local income tax shall be computed on the taxable income at the rate of three percent.

Article 6 The State shall, in accordance with the industrial policies, guide the orientation of foreign investment and encourage the establishment of enterprises with foreign investment which adopt advanced technology and equipment and export all or greater part of their products.

Article 7 The income tax on enterprises with foreign investment established in Special Economic Zones, foreign enterprises which have establishments or places in Special Economic Zones engaged in production or business operations, and on enterprises with foreign investment of a production nature in Economic and Technological Development Zones, shall be levied at the reduced rate of fifteen percent.

The income tax on enterprises with foreign investment of a production nature established in coastal economic open zones or in the old urban districts of cities where the Special Economic Zones or the Economic and Technological Development Zones are located, shall be levied at the

reduced rate of twenty-four percent.

The income tax on enterprises with foreign investment in coastal economic open zones, in the old urban districts of cities where the Special Economic Zones or the Economic and Technological Development Zones are located or in other regions defined by the State Council, within the scope of energy, communications, harbour, wharf or other projects encouraged by the State, may be levied at the reduced rate of fifteen percent. The specific measures shall be drawn up by the State Council.

Article 8 Any enterprise with foreign investment of a production nature scheduled to operate for a period of not less than ten years shall, from the year beginning to make profit, be exempted from income tax in the first and second years and allowed a fifty percent reduction in the third to fifth years. However, the exemption from or reduction of income tax on enterprises with foreign investment engaged in the exploitation of resources such as petroleum, natural gas, rare metals, and precious metals shall be regulated separately by the State Council. Enterprises with foreign investment which have actually operated for a period of less than ten years shall repay the amount of income tax exempted or reduced already.

The relevant regulations, promulgated by the State Council before the entry into force of this Law, which provide preferential treatment of exemption from or reduction of income tax on enterprises engaged in energy, communications, harbour, wharf and other major projects of a production nature for a period longer than that specified in the preceding paragraph, or which provide preferential treatment of exemption from or reduction of income tax on enterprises engaged in major projects of a non-production nature, shall remain applicable after this Law enters into force.

Any enterprise with foreign investment which is engaged in agriculture, forestry or animal husbandry and any other enterprise with foreign investment which is established in remote underdeveloped areas may, upon approval by the competent department for tax affairs under the State Council of an application filed by the enterprise, be allowed a fifteen to thirty percent reduction of the amount of income tax payable for a period of another ten years following the expiration of the period for tax exemption or reduction as provided for in the preceding two paragraphs.

After this Law enters into force, any modification to the provisions of the preceding three paragraphs of this Article on the exemption from or reduction of income tax on enterprises shall be submitted by the State Council to the Standing Committee of the National People's Congress for decision.

Article 9 The exemption from or reduction of local income tax on any enterprise with foreign investment which operates in an industry or undertakes a project encouraged by the State shall, in accordance with the actual situation, be at the discretion of the people's government of the relevant province, autonomous region or municipality directly under the Central Government.

Article 10 Any foreign investor of an enterprise with foreign investment which reinvests its share of profit obtained from the enterprise directly into that enterprise by increasing its registered capital, or uses the profit as capital investment to establish other enterprises with foreign investment to operate for a period of not less than five years shall, upon approval by the tax authorities of an application filed by the investor, be refunded forty percent of the income tax already paid on the reinvested amount. Where regulations of the State Council provide otherwise in respect of preferential treatment, such provisions shall apply. If the investor withdraws its

reinvestment before the expiration of a period of five years, it shall repay the refunded tax.

Article 11 Losses incurred in a tax year by any enterprise with foreign investment and by an establishment or a place set up in China by a foreign enterprise to engage in production or business operations may be made up by the income of the following tax year. Should the income of the following tax year be insufficient to make up for the said losses, the balance may be made up by its income of the further subsequent year, and so on, over a period not exceeding five years.

Article 12 Any enterprise with foreign investment shall be allowed, when filing a consolidated income tax return, to deduct from the amount of tax payable the foreign income tax already paid abroad in respect of the income derived from sources outside China. The deductible amount shall, however, not exceed the amount of income tax otherwise payable under this Law in respect of the income derived from sources outside China.

Article 13 The payment or receipt of charges or fees in business transactions between an enterprise with foreign investment or an establishment or a place set up in China by a foreign enterprise to engage in production or business operations, and its associated enterprises, shall be made in the same manner as the payment or receipt of charges or fees in business transactions between independent enterprises. Where the payment or receipt of charges or fees is not made in the same manner as in business transactions between independent enterprises and results in a reduction of the taxable income, the tax authorities shall have the right to make reasonable adjustment.

Article 14 Where an enterprise with foreign investment or an establishment or a place set up in China by a foreign enterprise to engage in production or business operations is established, moves to a new site, merges with another enterprise, breaks up, winds up or makes a change in any of the main entries of registration, it shall present the relevant documents to and go through tax registration or a change or cancellation in registration with the local tax authorities after the relevant event is registered, or a change or cancellation in registration is made with the administrative agency for industry and commerce.

Article 15 Income tax on enterprises and local income tax shall be computed on an annual basis and paid in advance in quarterly instalments. Such payments shall be made within fifteen days from the end of each quarter and the final settlement shall be made within five months from the end of each tax year. Any excess payment shall be refunded and any deficiency shall be repaid.

Article 16 Any enterprise with foreign investment and any establishment or place set up in China by a foreign enterprise to engage in production or business operations shall file its quarterly provisional income tax return in respect of advance payments with the local tax authorities within the period for each advance payment of tax, and it shall file an annual income tax return together with the final accounting statements within four months from the end of the tax year.

Article 17 Any enterprise with foreign investment and any establishment or place set up in China by a foreign enterprise to engage in production or business operations shall report its financial and accounting systems to the local tax authorities for reference. All accounting records must be complete and accurate, with legitimate vouchers as the basis for entries.

If the financial and accounting bases adopted by an enterprise with foreign investment and an establishment or a place set up in China by a foreign enterprise to engage in production or business operations contradict the relevant regulations on tax of the State Council, tax payment shall be computed in accordance with the relevant regulations on tax of the State Council.

Article 18 When any enterprise with foreign investment goes into liquidation, and if the

balance of its net assets or the balance of its remaining property after deduction of the enterprise's undistributed profit, various funds and liquidation expenses exceeds the enterprise's paid-in capital, the excess portion shall be liquidation income on which income tax shall be paid in accordance with the provisions of this Law.

Article 19 Any foreign enterprise which has no establishment or place in China but derives profit, interest, rental, royalty and other income from sources in China, or though it has an establishment or a place in China, the said income is not effectively connected with such establishment or place, shall pay an income tax of twenty percent on such income. For the payment of income tax in accordance with the provisions of the preceding paragraph, the income beneficiary shall be the taxpayer and the payer shall be the withholding agent. The tax shall be withheld from the amount of each payment by the payer. The withholding agent shall, within five days, turn the amount of taxes withheld on each payment over to the State Treasury and submit a withholding income tax return to the local tax authorities.

Income tax shall be exempted or reduced on the following income:

(1) the profit derived by a foreign investor from an enterprise with foreign investment shall be exempted from income tax;

(2) income from interest on loans made to the Chinese government or Chinese State banks by international financial organizations shall be exempted from income tax;

(3) income from interest on loans made at a preferential interest rate to Chinese State banks by foreign banks shall be exempted from income tax; and

(4) income tax of the royalty received for the supply of technical know-how in scientific research, exploitation of energy resources, development of the communications industries, agricultural, forestry and animal husbandry production, and the development of important technologies may, upon approval by the competent department for tax affairs under the State Council, be levied at the reduced rate of ten percent. Where the technology supplied is advanced or the terms are preferential, exemption from income tax may be allowed.

Apart from the aforesaid provisions of this Article, if preferential treatment in respect of reduction of or exemption from income tax on profit, interest, rental, royalty and other income is required, it shall be regulated by the State Council.

Article 20 The tax authorities shall have the right to inspect the financial, accounting and tax affairs of enterprises with foreign investment and establishments or places set up in China by foreign enterprises to engage in production or business operations, and have the right to inspect tax withholding of the withholding agent and its payment of the withheld tax into the State Treasury. The entities and the withholding agents being so inspected must report the facts and provide relevant information. They may not refuse to report or conceal any facts. When making an inspection, the tax officials shall produce their identity documents and be responsible for confidentiality.

Article 21 Income tax payable according to this Law shall be computed in terms of Renminbi (RMB). Income in foreign currency shall be converted into Renminbi according to the exchange rate quoted by the State exchange control authorities for purposes of tax payment.

Article 22 If any taxpayer fails to pay tax within the prescribed time limit, or if the withholding agent fails to turn over the tax withheld within the prescribed time limit, the tax authorities shall, in addition to setting a new time limit for tax payment, impose a surcharge for overdue payment, equal to 0.2 percent of the overdue tax for each day in arrears, starting from

first day the payment becomes overdue.

Article 23 The tax authorities shall set a new time limit for registration or submission of documents and may impose a fine of five thousand yuan or less on any taxpayer or withholding agent which fails to go through tax registration or make a change or cancellation in registration with the tax authorities within the prescribed time limit, or fails to submit income tax return, final accounting statements or withholding income tax return to the tax authorities within the prescribed time limit, or fails to report its financial and accounting systems to the tax authorities for reference. Where the tax authorities have set a new time limit for registration or submission of documents, they shall impose a fine of ten thousand yuan or less on the taxpayer or withholding agent which again fails to meet the time limit for going through registration or making a change in registration with the tax authorities, or for submitting income tax return, final accounting statements or withholding income tax return to the tax authorities. Where the circumstances are serious, the legal representative and the person directly responsible shall be investigated for criminal responsibility by applying mutatis mutandis the provisions of Article 121 of the Criminal Law.

Article 24 Where the withholding agent fails to fulfil its obligation to withhold tax as provided in this Law, and does not withhold or withholds an amount less than that should have been withheld, the tax authorities shall set a time limit for the payment of the amount of tax that should have been withheld, and may impose a fine up to but not exceeding one hundred percent of the amount of tax that should have been withheld. Where the withholding agent fails to turn the tax withheld over to the State Treasury within the prescribed time limit, the tax authorities shall set a time limit for turning over the taxes and may impose a fine of five thousand yuan or less on the withholding agent; if the withholding agent fails to meet the time limit again, the tax authorities shall pursue the taxes according to law and may impose a fine of ten thousand yuan or less on the withholding agent. If the circumstances are serious, the legal representative and the person directly responsible shall be investigated for criminal responsibility by applying mutatis mutandis the provisions of Article 121 of the Criminal Law.

Article 25 Where any person evades tax by deception or concealment or fails to pay tax within the time limit prescribed by this Law and, after the tax authorities pursued the payment of tax, fails again to pay it within the prescribed time limit, the tax authorities shall, in addition to recovering the tax which should have been paid, impose a fine up to but not exceeding five hundred percent of the amount of tax which should have been paid. Where the circumstances are serious, the legal representative and the person directly responsible shall be investigated for criminal responsibility in accordance with the provisions of Article 121 of the Criminal Law.

Article 26 Any enterprise with foreign investment, foreign enterprise or withholding agent. In case of a dispute with the tax authorities on payment of tax, must pay tax according to the relevant regulations first. Thereafter, the taxpayer or withholding agent may, within sixty days from the date of receipt of the tax payment certificate issued by the tax authorities, apply to the tax authorities at the next higher level for reconsideration. The higher tax authorities shall make a decision within sixty days after receipt of the application for reconsideration. If the taxpayer or withholding agent is not satisfied with the decision, it may institute legal proceedings in the people's court within fifteen days from the date of receipt of the notification on decision made after reconsideration.

If the party concerned is not satisfied with the decision on punishment by the tax authorities, it may, within fifteen days from the date of receipt of the notification on punishment, apply for

reconsideration to the tax authorities at the next higher level than that which made the decision on punishment. Where the party is not satisfied with the decision made after reconsideration, it may institute legal proceedings in the people's court within fifteen days from the date of receipt of the decision made after reconsideration. The party concerned may, however, directly institute legal proceedings in the people's court within fifteen days from the date of receipt of the notification on punishment. If the party concerned neither applies for reconsideration to the higher tax authorities, nor institutes legal proceedings in the people's court within the time limit, nor complies with the decision on punishment, the tax authorities which made the decision on punishment may apply to the people's court for compulsory execution.

Article 27 Where any enterprise with foreign investment which was established before the promulgation of this Law would, in accordance with the provisions of this Law, otherwise be subject to higher tax rates or enjoy less preferential treatment of tax exemption or reduction than before the entry into force of this Law, in respect to such enterprise, within its approved period of operation, the law and relevant regulations of the State Council in effect before the entry into force of this Law shall apply. If any such enterprise has no approved period of operation, the law and relevant regulations of the State Council in effect before the entry into force of this Law shall apply within the period prescribed by the State Council.

Specific measures shall be drawn up by the State Council.

Article 28 Where the provisions of a tax agreement concluded between the government of the People's Republic of China and a foreign government are different from the provisions of this Law, the provisions of the agreement shall prevail.

Article 29 Rules for implementation shall be formulated by the State Council in accordance with this Law.

Article 30 This Law shall enter into force on July 1, 1991. The Income Tax Law of the People's Republic of China for Chinese-Foreign Equity Joint Ventures and the Income Tax Law of the People's Republic of China for Foreign Enterprises shall be annulled as of the same date.

中华人民共和国外商投资企业和外国企业所得税法

(1991年4月9日第七届全国人民代表大会第四次会议通过 1991年4月9日中
华人民共和国主席令第四十五号公布 自1991年7月1日起施行)

第一条 中华人民共和国境内的外商投资企业生产、经营所得和其他所得，依照本法的规定缴纳所得税。

在中华人民共和国境内，外国企业生产、经营所得和其他所得，依照本法的规定缴纳所得税。

第二条 本法所称外商投资企业，是指在中国境内设立的中外合资经营企业、中外合作经营企业和外资企业。

本法所称外国企业，是指在中国境内设立机构、场所，从事生产、经营和虽未设立机构、场所，而有来源于中国境内所得的外国公司、企业和其他经济组织。

第三条 外商投资企业的总机构设在中国境内，就来源于中国境内、境外的所得缴纳所得税。外国企业就来源于中国境内的所得缴纳所得税。

第四条 外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所每一纳税年度的收入总额，减除成本、费用以及损失后的余额，为应纳税的所得额。

第五条 外商投资企业的企业所得税和外国企业就其在中国境内设立的从事生产、经营的机构、场所的所得应纳的企业所得税，按应纳税的所得额计算，税率为30%；地方所得税，按应纳税的所得额计算，税率为3%。

第六条 国家按照产业政策，引导外商投资方向，鼓励举办采用先进技术、设备，产品全部或者大部分出口的外商投资企业。

第七条 设在经济特区的外商投资企业、在经济特区设立机构、场所从事生产、经营的外国企业和设在经济技术开发区的生产性外商投资企业，减按15%的税率征收企业所得税。

设在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区的生产性外商投资企业，减按24%的税率征收企业所得税。

设在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区或者设在国务院规定的其他地区的外商投资企业，属于能源、交通、港口、码头或者国家鼓励的其他项目的，可以减按15%的税率征收企业所得税，具体办法由国务院规定。

第八条 对生产性外商投资企业，经营期在十年以上的，从开始获利的年度起，第一年和第二年免征企业所得税，第三年至第五年减半征收企业所得税，但是属于石油、天然气、稀有金属、贵重金属等资源开采项目的，由国务院另行规定。外商投资企业实际经营期不满十年的，应当补缴已免征、减征的企业所得税税款。

本法施行前国务院公布的规定，对能源、交通、港口、码头以及其他重要生产性项目给予比前款规定更长期限的免征、减征企业所得税的优惠待遇，或者对非生产性的重要项目给予免征、减征企业所得税的优惠待遇，在本法施行后继续执行。

从事农业、林业、牧业的外商投资企业和设在经济不发达的边远地区的外商投资企业，依照前两款规定享受免税、减税待遇期满后，经企业申请，国务院税务主管部门批准，在以后的十年内可以继续按应纳税额减征15%至30%的企业所得税。

本法施行后，需要变更前三款的免征、减征企业所得税的规定的，由国务院报全国人民代表大会常务委员会决定。

第九条 对鼓励外商投资的行业、项目，省、自治区、直辖市人民政府可以根据实际情况决定免征、减征地方所得税。

第十条 外商投资企业的外国投资者，将从企业取得的利润直接再投资于该企业，增加注册资本，或者作为资本投资开办其他外商投资企业，经营期不少于五年的，经投资者申请，税务机关批准，退还其再投资部分已缴纳所得税的40%税款，国务院另有优惠规定的，依照国务院的规定办理；再投资不满五年撤出的，应当缴回已退的税款。

第十一条 外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所发生年度亏损，可以用下一纳税年度的所得弥补；下一纳税年度的所得不足弥补的，可以逐年延续弥补，但最长不得超过五年。

第十二条 外商投资企业来源于中国境外的所得已在境外缴纳的所得税税款，准予在汇总纳税时，从其应纳税额中扣除，但扣除额不得超过其境外所得依照本法规定计算的应纳税额。

第十三条 外商投资企业或者外国企业在中国境内设立的从事生产、经营的机构、场所与其关联企业之间的业务往来，应当按照独立企业之间的业务往来收取或者支付价款、费用。不按照独立企业之间的业务往来收取或者支付价款、费用，而减少其应纳税的所得额的，税务机关有权进行合理调整。

第十四条 外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所设立、迁移、合并、分立、终止以及变更登记主要事项，应当向工商行政管理机关办理登记或者变更、注销登记，并持有关证件向当地税务机关办理税务登记或者变更、注销登记。

第十五条 缴纳企业所得税和地方所得税，按年计算，分季预缴。季度终了后十五日内预缴；年度终了后五个月内汇算清缴，多退少补。

第十六条 外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所应当在每次预缴所得税的期限内，向当地税务机关报送预缴所得税申报表；年度终了后四个月内，报送年度所得税申报表和会计决算报表。

第十七条 外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所的财务、会计制度，应当报送当地税务机关备查。各项会计记录必须完整准确，有合法凭证作为记账依据。

外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所的财务、会计处理办法同国务院有关税收的规定有抵触的，应当依照国务院有关税收的规定计算纳税。

第十八条 外商投资企业进行清算时，其资产净额或者剩余财产减除企业未分配利润、各项基金和清算费用后的余额，超过实缴资本的部分为清算所得，应当依照本法规定缴纳所得税。

第十九条 外国企业在中国境内未设立机构、场所，而有取得的来源于中国境内的利润、利息、租金、特许权使用费和其他所得，或者虽设立机构、场所，但上述所得与其机构、场所没有实际联系的，都应当缴纳20%的所得税。

依照前款规定缴纳的所得税，以实际受益人为纳税义务人，以支付人为扣缴义务人。税款由支付人在每次支付的款项中扣缴。扣缴义务人每次所扣的税款，应当于五日内缴入国库，并向当地税务机关报送扣缴所得税申报表。

对下列所得，免征、减征所得税：

- (一) 外国投资者从外商投资企业取得的利润，免征所得税；
- (二) 国际金融组织贷款给中国政府和中国国家银行的利息所得，免征所得税；
- (三) 外国银行按照优惠利率贷款给中国国家银行的利息所得，免征所得税；
- (四) 为科学研究、开发能源、发展交通事业、农林牧业生产以及开发重要技术提供专有技术所取得的特许权使用费，经国务院税务主管部门批准，可以减按10%的税率征收所得税，其中技术先进或者条件优惠的，可以免征所得税。

除本条规定以外,对于利润、利息、租金、特许权使用费和其他所得,需要给予所得税减征、免征的优惠待遇的,由国务院规定。

第二十条 税务机关有权对外商投资企业和外国企业在中国境内设立的从事生产、经营的机构、场所的财务、会计和纳税情况进行检查;有权对扣缴义务人代扣代缴税款情况进行检查。被检查的单位和扣缴义务人必须据实报告,并提供有关资料,不得拒绝或者隐瞒。

税务机关派出人员进行检查时,应当出示证件,并负责保密。

第二十一条 依照本法缴纳的所得税以人民币为计算单位。所得为外国货币的,应当按照国家外汇管理机关公布的外汇牌价折合成人民币缴纳税款。

第二十二条 纳税义务人未按规定期限缴纳税款的,或者扣缴义务人未按规定期限解缴税款的,税务机关除限期缴纳外,从滞纳税款之日起,按日加收滞纳税款2%的滞纳金。

第二十三条 未按规定期限向税务机关办理税务登记或者变更、注销登记的,未按规定期限向税务机关报送所得税申报表、会计决算报表或者扣缴所得税报告表的,或者未将本单位的财务、会计制度报送税务机关备查的,由税务机关责令限期登记或者报送,可以处以五千元以下的罚款。

经税务机关责令限期登记或者报送,逾期仍不向税务机关办理税务登记或者变更登记,或者仍不向税务机关报送所得税申报表、会计决算报表或者扣缴所得税报告表的,由税务机关处以一万元以下的罚款;情节严重的,比照刑法第一百二十一条的规定追究其法定代表人的刑事责任。

第二十四条 扣缴义务人不履行本法规定的扣缴义务,不扣或者少扣应纳税款的,由税务机关限期追缴应扣未扣税款,可以处以应扣未扣税款一倍以下的罚款。

扣缴义务人未按规定期限将已扣税款缴入国库的,由税务机关责令限期缴纳,可以处以五千元以下的罚款;逾期仍不缴纳的,由税务机关依法追缴,并处以一万元以下的罚款;情节严重的,比照刑法第一百二十一条的规定追究其法定代表人和直接责任人员的刑事责任。

第二十五条 采取隐瞒、欺骗手段偷税的,或者未按本法规定的期限缴纳税款,经税务机关催缴,在规定的期限内仍不缴纳的,由税务机关追缴其应缴纳税款,并处以应补税款五倍以下的罚款;情节严重的,依照刑法第一百二十一条的规定追究其法定代表人和直接责任人员的刑事责任。

第二十六条 外商投资企业、外国企业或者扣缴义务人同税务机关在纳税上发生争议时,必须先依照规定纳税,然后可在收到税务机关填发的纳税凭证之日起六十日内向上一级

税务机关申请复议。上一级税务机关应当自收到复议申请之日起六十日内作出复议决定。对复议决定不服的，可在接到复议决定之日起十五日内向人民法院起诉。

当事人对税务机关的处罚决定不服的，可以在接到处罚通知之日起十五日内，向作出处罚决定的机关的上一级机关申请复议；对复议决定不服的，可以在接到复议决定之日起十五日内，向人民法院起诉。当事人也可以在接到处罚通知之日起十五日内，直接向人民法院起诉。当事人逾期不申请复议或者不向人民法院起诉、又不履行处罚决定的，作出处罚决定的机关可以申请人民法院强制执行。

第二十七条 本法公布前已设立的外商投资企业，依照本法规定，其所得税税率比本法施行前有所提高或者所享受的所得税减征、免征优惠待遇比本法施行前有所减少的，在批准的经营期限内，依照本法施行前法律和国务院有关规定执行；没有经营期限的，在国务院规定的期间内，依照本法施行前法律和国务院有关规定执行。具体办法由国务院规定。

第二十八条 中华人民共和国政府与外国政府所订立的有关税收的协定同本法有不同规定的，依照协定的规定办理。

第二十九条 国务院根据本法制定实施细则。

第三十条 本法自1991年7月1日起施行。《中华人民共和国中外合资经营企业所得税法》和《中华人民共和国外国企业所得税法》同时废止。

国务院关于进一步做好 利用外资工作的若干意见

国发〔2010〕9号

各省、自治区、直辖市人民政府，国务院各部委、各直属机构：

利用外资是我国对外开放基本国策的重要内容。改革开放以来，我国积极吸引外商投资，促进了产业升级和技术进步，外商投资企业已成为国民经济的重要组成部分。目前，我国利用外资的优势依然明显。为提高利用外资质量和水平，更好地发挥利用外资在推动科技创新、产业升级、区域协调发展等方面的积极作用，现提出如下意见：

一、优化利用外资结构

（一）根据我国经济发展需要，结合国家产业调整和振兴规划要求，修订《外商投资产业指导目录》，扩大开放领域，鼓励外资投向高端制造业、高新技术产业、现代服务业、新能源和节能环保产业。严格限制“两高一资”和低水平、过剩产能扩张类项目。

（二）国家产业调整和振兴规划中的政策措施同等适用于符合条件的外商投资企业。

（三）对用地集约的国家鼓励类外商投资项目优先供应土地，在确定土地出让底价时可按不低于所在地土地等别相对应《全国工业用地出让最低价标准》的70%执行。

（四）鼓励外商投资高新技术企业发展，改进并完善高新技术企业认定工作。

（五）鼓励中外企业加强研发合作，支持符合条件的外商投资企业

与内资企业、研究机构合作申请国家科技开发项目、创新能力建设项目等，申请设立国家级技术中心认定。

（六）鼓励跨国公司在华设立地区总部、研发中心、采购中心、财务管理中心、结算中心以及成本和利润核算中心等功能性机构。在 2010 年 12 月 31 日以前，对符合规定条件的外资研发中心确需进口的科技开发用品免征进口关税和进口环节增值税、消费税。

（七）落实和完善支持政策，鼓励外商投资服务外包产业，引入先进技术和管理经验，提高我国服务外包国际竞争力。

二、引导外资向中西部地区转移和增加投资

（八）根据《外商投资产业指导目录》修订情况，补充修订《中西部地区外商投资优势产业目录》，增加劳动密集型项目条目，鼓励外商在中西部地区发展符合环保要求的劳动密集型产业。

（九）对符合条件的西部地区内外资企业继续实行企业所得税优惠政策，保持西部地区吸收外商投资好的发展势头。

（十）对东部地区外商投资企业向中西部地区转移，要加大政策开放和技术资金配套支持力度，同时完善行政服务，在办理工商、税务、外汇、社会保险等手续时提供便利。鼓励和引导外资银行到中西部地区设立机构和开办业务。

（十一）鼓励东部地区与中西部地区以市场为导向，通过委托管理、投资合作等多种方式，按照优势互补、产业联动、利益共享的原则共建开发区。

三、促进利用外资方式多样化

(十二) 鼓励外资以参股、并购等方式参与国内企业改组改造和兼并重组。支持 A 股上市公司引入境内外战略投资者。规范外资参与境内证券投资和企业并购。依法实施反垄断审查, 并加快建立外资并购安全审查制度。

(十三) 利用好境外资本市场, 继续支持符合条件的企业根据国家发展战略及自身发展需要到境外上市, 充分利用两个市场、两种资源, 不断提高竞争力。

(十四) 加快推进利用外资设立中小企业担保公司试点工作。鼓励外商投资设立创业投资企业, 积极利用私募股权投资基金, 完善退出机制。

(十五) 支持符合条件的外商投资企业境内公开发行股票、发行企业债和中期票据, 拓宽融资渠道, 引导金融机构继续加大对外商投资企业的信贷支持。稳步扩大在境内发行人民币债券的境外主体范围。

四、深化外商投资管理体制改革

(十六) 《外商投资产业指导目录》中总投资(包括增资)3 亿美元以下的鼓励类、允许类项目, 除《政府核准的投资项目目录》规定需由国务院有关部门核准之外, 由地方政府有关部门核准。除法律法规明确规定由国务院有关部门审批外, 在加强监管的前提下, 国务院有关部门可将本部门负责的审批事项下放地方政府审批, 服务业领域外商投资企业的设立(金融、电信服务除外)由地方政府按照有关规定进行审批。

(十七) 调整审批内容, 简化审批程序, 最大限度缩小审批、核准范围, 增强审批透明度。全面清理涉及外商投资的审批事项, 缩短审批

时间。改进审批方式，在试点并总结经验的基础上，逐步在全国推行外商投资企业合作、章程格式化审批，大力推行在线行政许可，规范行政行为。

五、营造良好的投资环境

（十八）规范和促进开发区发展，发挥开发区在体制创新、科技引领、产业集聚、土地集约方面的载体和平台作用。支持符合条件的省级开发区升级，支持具备条件的国家级、省级开发区扩区和调整区位，制定加快边境经济合作区建设的支持政策措施。

（十九）进一步完善外商投资企业外汇管理，简化外商投资企业外汇资本金结汇手续。对依法经营、资金紧张暂时无法按时出资的外商投资企业，允许延长出资期限。

（二十）加强投资促进，针对重点国家和地区、重点行业加大引资推介力度，广泛宣传我国利用外资政策。积极参与多双边投资合作，把“引进来”和“走出去”相结合，推动跨国投资政策环境不断改善。

国务院各有关部门、地方各级人民政府要统一认识，坚持积极有效利用外资的方针，坚持以我为主、择优选资，促进“引资”与“引智”相结合，不断提高利用外资质量。要总结改革开放经验，结合新形势、新要求，进一步加大改革创新力度，提高便利化程度，创造更加开放、更加优化的投资环境，全面提高利用外资工作水平。

国务院

二〇一〇年四月六日

**Several Opinions of the State Council on Further Doing a Good Job in the
Utilization of Foreign Investment
(No.9 [2010] of the State Council)**

The people's governments of all provinces, autonomous regions and municipalities directly under the Central Government, all ministries and commissions of the State Council and all institutions directly under the State Council:

Utilizing foreign investment has always been an important part of China's basic state policy of opening up to the outside world. Since the reform and opening up, our country has actively attracted foreign investment, which promotes industrial upgrading and technical progress, and foreign-funded enterprises have been an important part of the national economy. At present, the advantages of our country in utilizing foreign investment are still obvious. In order to improve the quality and level of the utilization of foreign investment and let the utilization of foreign investment play a positive role even better in facilitating scientific and technological innovations, industrial upgrading, coordinative regional development, etc., we hereby put forward the following opinions:

I. Optimizing the Structure of Utilization of Foreign Investment

1. We shall, based on our needs for economic development and in consideration of the requirements of the national industrial restructuring and revitalization plan, make amendments to the Catalogue of Industries for Guiding Foreign Investment, enlarge the fields of opening up, and encourage foreign investment in the high-end manufacturing industry, high and new technology industry, modern service industry as well as new energy, energy-saving and environment protection industries. "High pollution, high energy consumption and resource dependent" projects and low-level and overcapacity expansion projects shall be strictly restricted.
2. Policies and measures in the national industrial restructuring and revitalization plan shall be equally applicable to eligible foreign-funded enterprises.
3. In the supply of land, priority shall be given to a foreign-funded project encouraged by the state with the intensive use of land, and the base price for land assignment may be determined as per not lower than 70% of the minimum price set out in the National Standards for the Minimum Prices for Assignment of Land for Industrial Purposes corresponding to the land grade of the place where the project is located.
4. We shall encourage the development of foreign-funded high and new technology enterprises and improve the accreditation of high and new technology enterprises.
5. We shall encourage Chinese and foreign enterprises to strengthen research and development cooperation and support the joint applications for national science and technology development projects, innovation capacity construction projects, etc. and joint applications for accreditation of formation of national technological centers by eligible foreign-funded enterprises and eligible wholly Chinese-funded enterprises and research institutions.
6. We shall encourage multinational corporations to set up functional bodies in China, including regional headquarters, research and development centers, procurement centers, finance management centers, settlement centers and cost and profit accounting centers in China. Before December 31, 2010, the supplies for scientific and technological development that must be imported by foreign-funded research and development centers meeting the prescribed conditions shall be exempted from the import tariff, import value-added tax and consumption tax.

7. We shall implement and improve support policies and encourage foreign investment in the service outsourcing industry to introduce advanced technologies and management experience and enhance China's international competitiveness in service outsourcing.

II. Guiding the Transfer of Foreign Investment to Central and Western China and Increasing Investment

8. We shall, according to the amendments to the Catalogue of Industries for Guiding Foreign Investment, supplement and amend the Catalogue of Priority Industries for Foreign Investment in Central and Western China, increase the items of labor intensive projects, and encourage foreign investment in the development of labor intensive industries that meet the requirements for environmental protection in central and western China.

9. We shall continue to apply enterprise income tax preferential policies to eligible wholly Chinese-funded and eligible foreign-funded enterprises in western China and maintain the good development trend of attracting foreign investment in western China.

10. For the transfer of foreign-funded enterprises in eastern China to central and western China, we shall provide more coordinated supports in terms of opening-up policies, technologies and funds, and at the same time, improve administrative services and offer conveniences for the enterprises when they go through the formalities for industry and commerce, taxation, foreign exchange, social insurance, etc. We shall encourage and direct foreign-funded banks to establish branch offices and launch businesses in central and western China.

11. We shall encourage regions in eastern China to build development zones jointly with regions in central and western China, in multiple ways such as entrusted management and investment cooperation, under the market orientation and under the principles of complementation in advantages, industrial linkage and benefit sharing.

III. Promoting the Diversified Utilization of Foreign Investment

12. We shall encourage the participation of foreign investors in the reorganization, transformation, merger, acquisition and restructuring of domestic enterprises in the form of holding non-controlling shares, merger, acquisition, etc. We shall support the introduction of domestic and foreign strategic investors into A-share listed companies. We shall regulate the participation of foreign investors in domestic securities investment and corporate mergers and acquisitions. We shall implement anti-monopoly review pursuant to law and accelerate the establishment of the security review system for mergers and acquisitions by foreign investors.

13. We shall make good use of the overseas capital markets, continue to support the overseas listing of eligible enterprises in accordance with the national development strategy and their needs for development, and make full use of two markets and two resources to constantly enhance their competitiveness.

14. We shall accelerate the work on the formation of pilot bonding companies for small- and medium-sized enterprises through the utilization of foreign investment. We shall encourage foreign investors to form venture enterprises, actively use private equity investment funds, and improve the exit mechanism.

15. We shall support the public offering of stocks, corporate bonds and medium-term notes within China by eligible foreign-funded enterprises to broad their financing channels, and direct financial institutions to provide more credit support for foreign-funded enterprises. We shall steadily expand the scope of overseas entities which may issue RMB bonds within China.

IV. Deepening the Reform of the Foreign Investment Management System

16. An encouraged or permitted project with a total investment (including capital increase) of less than 300 million U.S. dollars in the Catalogue of Industries for Guiding Foreign Investment shall be verified and approved by the relevant department of the local government unless the Catalogue of Investment Projects Subject to Verification and Approval of the Government requires it to be verified and approved by the relevant department of the State Council. Unless a law or regulation expressly requires the examination and approval by the relevant department of the State Council, the relevant department of the State Council may, under the premise of strengthened supervision, delegate matters for examination and approval under its charge to the local governments for examination and approval, and the formation of foreign-funded enterprises in the service sector (excluding financial and telecommunications services) shall be examined and approved by the local governments in accordance with the relevant provisions.

17. We shall make adjustments to the contents of examination and approval, simplify the procedures for examination and approval, reduce the scope of examination and approval or verification and approval to the greatest extent, and make examination and approval more transparent. We shall conduct an overhaul of matters subject to examination and approval involving foreign investment, and shorten the time of examination and approval. We shall improve the manners of examination and approval, and on the basis of pilot work and summarization of experience, gradually implement the examination and approval of standard contracts and bylaws of foreign-funded enterprises nationwide, vigorously promote on-line administrative licensing, and regulate administrative behaviors.

V. Creating a Sound Investment Environment

18. We shall regulate and promote the development of development zones, and give play to the role of development zones as a carrier and platform in institutional innovation, scientific and technological guidance, industrial cluster and intensive use of land. We shall support the upgrading of qualified provincial development zones as well as the expansion and rezoning of qualified national and provincial development zones, and formulate support policies and measures for accelerating the construction of border economic cooperation zones.

19. We shall further improve the foreign exchange management of foreign-funded enterprises and simplify the formalities for the settlement of foreign currency capital of foreign-funded enterprises. Where a foreign-funded enterprise which legally conducts business is unable to pay up its capital contribution as scheduled for shortage of capital for the time being, extension of the time limit for paying up its capital contribution shall be allowed.

20. We shall strengthen the promotion of foreign investment, make more efforts in capital attraction campaigns targeting key countries and regions and key industries, and broadly publicize China's policies on the utilization of foreign investment. We shall actively participate in multi-lateral and bilateral investment cooperation, integrate "bringing in" with "going out," and promote the continual improvement of the policy environment for transnational investment.

All relevant departments of the State Council and the local people's governments at all levels shall unify their understandings, insist on the guideline of utilizing foreign investment in an active and efficient way, adhere to independency and selection of the best investment, promote the integration of "introduction of capital" and "introduction of intellect," and constantly improve the quality of utilizing foreign investment. They shall sum up experience from the reform and opening up, take into account the new situation and new requirements, intensify efforts of reform and

innovation, increase investment facilitation, create a more open and optimal investment environment, and comprehensively enhance the work level of utilization of foreign investment.

State Council

April 6, 2010

ATTACHMENT B1

Public
File 30

**Notice of the General Office of the State Council on Issuing the Plan on the Division of Work
among Departments to Implement the Several Opinions of the State Council on Further
Doing a Good Job in the Utilization of Foreign Investment**

(No.128 [2010] of the General Office of the State Council)

All relevant departments of the State Council:

The Plan on the Division of Work among Departments to Implement the Several Opinions of the State Council on Further Doing a Good Job in the Utilization of Foreign Investment (hereinafter referred to as the "Plan on Division of Work"), which has been approved by the State Council, is hereby issued to you for your earnest implementation.

The relevant departments shall thoroughly carry out the spirit of the Several Opinions of the State Council on Further Doing a Good Job in the Utilization of Foreign Investment (No.9 [2010] of the State Council), specify responsibilities, strengthen leadership, perform their respective duties and attach great importance to effective implementation. They shall further detail their respective work involved in the Plan for Division of Work, waste no time in formulating the specific measures, and organize the implementation of their specific measures as soon as possible. Where the same work involves more than one department, the departments shall closely cooperate with each other, and the leading department shall strengthen coordination. The National Development and Reform Commission and the Ministry of Commerce shall, in conjunction with the relevant departments, gather information on the completion of various tasks each year and submit a report to the State Council. The General Office of the State Council will conduct supervisory inspection on the implementation of major tasks at proper time.

General Office of the State Council

August 18, 2010

Plan on the Division of Work among Departments to Implement the Several Opinions of the State Council on Further Doing a Good Job in the Utilization of Foreign Investment

1. Optimizing the Structure of Utilization of Foreign Investment

1. We shall, based on our needs for economic development and in consideration of the requirements of the national industrial restructuring and revitalization plan, make amendments to the Catalogue of Industries for Guiding Foreign Investment, enlarge the fields of opening up, and encourage foreign investment in the high-end manufacturing industry, high and new technology industry, modern service industry as well as new energy, energy-saving and environment protection industries. "High pollution, high energy consumption and resource dependent" projects and low-level and overcapacity expansion projects shall be strictly restricted (National Development and Reform Commission and Ministry of Commerce. Please note: the first mentioned department shall be the leading department and the same applies below).

2. Policies and measures in the national industrial restructuring and revitalization plan shall be equally applicable to eligible foreign-funded enterprises (National Development and Reform Commission and Ministry of Industry and Information Technology).

3. In the supply of land, priority shall be given to a foreign-funded project encouraged by the state with the intensive use of land, and the base price for land assignment may be determined as per not lower than 70% of the minimum price set out in the National Standards for the Minimum Prices for Assignment of Land for Industrial Purposes corresponding to the land grade of the place where the project is located (Ministry of Land and Resources).

4. We shall encourage the development of foreign-funded high and new technology enterprises and improve the accreditation of high and new technology enterprises (Ministry of Science and Technology, Ministry of Finance and State Administration of Taxation, in conjunction with National Development and Reform Commission, Ministry of Commerce, Ministry of Industry and Information Technology and other departments).

5. We shall encourage Chinese and foreign enterprises to strengthen research and development cooperation and support the joint applications for national science and technology development projects, innovation capacity construction projects, etc. by eligible foreign-funded enterprises and eligible wholly Chinese-funded enterprises and research institutions (National Development and Reform Commission, Ministry of Science and Technology and Ministry of Finance).

We shall encourage Chinese and foreign enterprises to apply for accreditation of national

technology centers formed by them (National Development and Reform Commission, Ministry of Science and Technology, Ministry of Finance, General Administration of Customs and State Administration of Taxation).

6. We shall encourage multinational corporations to set up functional bodies in China, including regional headquarters, research and development centers, procurement centers, finance management centers, settlement centers and cost and profit accounting centers in China (Ministry of Commerce, State Administration of Foreign Exchange, China Banking Regulatory Commission, National Development and Reform Commission, Ministry of Finance and State Administration for Industry and Commerce).

Before December 31, 2010, the supplies for scientific and technological development that must be imported by foreign-funded research and development centers meeting the prescribed conditions shall be exempted from the import tariff, import value-added tax and consumption tax (Ministry of Finance, Ministry of Commerce, General Administration of Customs and State Administration of Taxation).

7. We shall implement and improve support policies and encourage foreign investment in the service outsourcing industry to introduce advanced technologies and management experience and enhance China's international competitiveness in service outsourcing (Ministry of Commerce).

II. Guiding the Transfer of Foreign Investment to Central and Western China and Increasing Investment

8. We shall, according to the amendments to the Catalogue of Industries for Guiding Foreign Investment, supplement and amend the Catalogue of Priority Industries for Foreign Investment in Central and Western China, increase the items of labor intensive projects, and encourage foreign investment in the development of labor intensive industries that meet the requirements for environmental protection in central and western China (National Development and Reform Commission and Ministry of Commerce).

9. We shall continue to apply enterprise income tax preferential policies to eligible wholly Chinese-funded and eligible foreign-funded enterprises in western China and maintain the good development trend of attracting foreign investment in western China (Ministry of Finance,

National Development and Reform Commission, Ministry of Commerce and State Administration of Taxation).

10. For the transfer of foreign-funded enterprises in eastern China to central and western China, we shall provide more coordinated supports in terms of opening-up policies, technologies and funds, and at the same time, improve administrative services and offer conveniences for the enterprises when they go through the formalities for industry and commerce, taxation, foreign exchange, social insurance, etc. (National Development and Reform Commission, Ministry of Commerce, Ministry of Finance, Ministry of Human Resources and Social Security, State Administration for Industry and Commerce, General Administration of Quality Supervision, Inspection and Quarantine, State Administration of Taxation and State Administration of Foreign Exchange).

We shall encourage and direct foreign-funded banks to establish branch offices and launch businesses in central and western China (China Banking Regulatory Commission).

11. We shall encourage regions in eastern China to build development zones jointly with regions in central and western China, in multiple ways such as entrusted management and investment cooperation, under the market orientation and under the principles of complementation in advantages, industrial linkage and benefit sharing (National Development and Reform Commission and Ministry of Commerce).

III. Promoting the Diversified Utilization of Foreign Investment

12. We shall encourage the participation of foreign investors in the reorganization, transformation, merger, acquisition and restructuring of domestic enterprises in the form of holding non-controlling shares, merger, acquisition, etc. We shall support the introduction of domestic and foreign strategic investors into A-share listed companies. We shall regulate the participation of foreign investors in domestic securities investment and corporate mergers and acquisitions (Ministry of Commerce, China Securities Regulatory Commission, National Development and Reform Commission and Ministry of Industry and Information Technology).

We shall implement anti-monopoly review pursuant to law (Ministry of Commerce, National Development and Reform Commission and State Administration for Industry and Commerce,

according to their respective functions).

We shall accelerate the establishment of the security review system for mergers and acquisitions by foreign investors (National Development and Reform Commission and Ministry of Commerce).

13. We shall make good use of the overseas capital markets, continue to support the overseas listing of eligible enterprises in accordance with the national development strategy and their needs for development, and make full use of two markets and two resources to constantly enhance their competitiveness (China Securities Regulatory Commission, National Development and Reform Commission and Ministry of Commerce).

14. We shall accelerate the work on the formation of pilot bonding companies for small- and medium-sized enterprises through the utilization of foreign investment (National Development and Reform Commission and Ministry of Commerce).

We shall encourage foreign investors to form venture enterprises, actively use private equity investment funds, and improve the exit mechanism (National Development and Reform Commission, Ministry of Commerce, State Administration for Industry and Commerce, China Securities Regulatory Commission and State Administration of Foreign Exchange).

15. We shall support the public offering of stocks, corporate bonds and medium-term notes within China by eligible foreign-funded enterprises to broaden their financing channels, and direct financial institutions to provide more credit support for foreign-funded enterprises. We shall steadily expand the scope of overseas entities which may issue RMB bonds within China (People's Bank of China, China Securities Regulatory Commission, China Banking Regulatory Commission, National Development and Reform Commission and Ministry of Commerce).

IV. Deepening the Reform of the Foreign Investment Management System

16. An encouraged or permitted project with a total investment (including capital increase) of less than 300 million U.S. dollars in the Catalogue of Industries for Guiding Foreign Investment shall be verified and approved by the relevant department of the local government unless the Catalogue of Investment Projects Subject to Verification and Approval of the Government requires it to be

verified and approved by the relevant department of the State Council (National Development and Reform Commission).

Unless a law or regulation expressly requires the examination and approval by the relevant department of the State Council, the relevant department of the State Council may, under the premise of strengthened supervision, delegate matters for examination and approval under its charge to the local governments for examination and approval, and the formation of foreign-funded enterprises in the service sector (excluding financial and telecommunications services) shall be examined and approved by the local governments in accordance with the relevant provisions (Ministry of Commerce, etc.).

17. We shall make adjustments to the contents of examination and approval, simplify the procedures for examination and approval, reduce the scope of examination and approval or verification and approval to the greatest extent, and make examination and approval more transparent. We shall conduct an overhaul of matters subject to examination and approval involving foreign investment, and shorten the time of examination and approval. We shall improve the manners of examination and approval, and on the basis of pilot work and summarization of experience, gradually implement the examination and approval of standard contracts and bylaws of foreign-funded enterprises nationwide, vigorously promote on-line administrative licensing, and regulate administrative behaviors (Ministry of Commerce and National Development and Reform Commission).

V. Creating a Sound Investment Environment

18. We shall regulate and promote the development of development zones, and give play to the role of development zones as a carrier and platform in institutional innovation, scientific and technological guidance, industrial cluster and intensive use of land (National Development and Reform Commission, Ministry of Land and Resources, Ministry of Housing and Urban-Rural Development, Ministry of Science and Technology and Ministry of Commerce).

We shall support the upgrading of qualified provincial development zones as well as the expansion and rezoning of qualified national development zones (Ministry of Commerce and Ministry of Science and Technology shall take the lead according to their respective functions, while Ministry

of Land and Resources, Ministry of Housing and Urban-Rural Development and National Development and Reform Commission shall participate).

We shall support the expansion and rezoning of qualified provincial development zones (National Development and Reform Commission, Ministry of Land and Resources, Ministry of Housing and Urban-Rural Development, Ministry of Science and Technology and Ministry of Commerce).

We shall formulate support policies and measures for accelerating the construction of border economic cooperation zones (Ministry of Commerce, Ministry of Finance, Ministry of Land and Resources and Ministry of Housing and Urban-Rural Development).

19. We shall further improve the foreign exchange management of foreign-funded enterprises and simplify the formalities for the settlement of foreign currency capital of foreign-funded enterprises (State Administration of Foreign Exchange).

Where a foreign-funded enterprise which legally conducts business is unable to pay up its capital contribution as scheduled for shortage of capital for the time being, extension of the time limit for paying up its capital contribution shall be allowed (State Administration for Industry and Commerce and Ministry of Commerce).

20. We shall strengthen the promotion of foreign investment, make more efforts in capital attraction campaigns targeting key countries and regions and key industries, and broadly publicize China's policies on the utilization of foreign investment. We shall actively participate in multi-lateral and bilateral investment cooperation, integrate "bringing in" with "going out," and promote the continual improvement of the policy environment for transnational investment (Ministry of Commerce and National Development and Reform Commission).

ATTACHMENT A49

Plan on Adjusting and Revitalizing the Auto Industry

(Promulgated by the General Office of the State Council)

The auto industry is one of the pillar industries of the national economy and plays an important role in the national economic and social development because of its long industrial chain, high relevance, involvement of numerous jobs and powerful stimulus to the consumption demand.

To respond to the impact of the international financial crisis, comply with the overall requirements of the Central Committee of the Communist Party of China (CPC) and the State Council for maintaining the economic growth, boosting the domestic demand and adjusting the industrial structure, stabilize the auto consumption, accelerate the structural adjustment, enhance the capability of independent innovation, boosting the industrial upgrade and promote the sustainable, sound and steady development of the auto industry of our country, this Plan is made as an action plan containing omnibus response measures of the auto industry. The duration of this Plan shall be from 2009 to 2011.

I. The status quo of and situation facing the auto industry

Since the entry into the 21st century, we have seen rapid development of the auto industry in China. A production and support system of various types of and a complete series of assembled autos and spare parts has been formed, the industrial concentration has increased incessantly, the product technology level has been improved obviously, and China has become a large auto-maker in the world. However, such problems as unreasonable industrial structure, low technical level, weak capability of independent development and imperfect consumption policies still stand out, and the restraints on the auto industry in terms of energy, environmental protection and urban traffic are appearing with each passing day. Since the second half of 2008, with the spread and worsening of the international financial crisis and the serious shrink of the international auto market, the domestic auto market has suffered a huge impact. As a result, the whole industry has seen a negative growth in production and sale, decrease of economic benefits of major enterprises and lack of strength to develop our own brand sedans. The development of our auto industry is facing a stern situation.

It shall be noted that structural adjustment is a necessary requirement of the further development of an industry. After years of rapid growth, it is really necessary for the auto industry to undergo a thorough adjustment so as to solve the many contradictions accumulated in the internal structure and external environment. The international financial crisis merely triggered the earlier coming of the structural adjustment period. At the present time, the auto market of our country is in the period of growth, the potential demand in the urban and rural markets is huge and the underpinning of the development of our auto industry has not changed. To actively respond to the international financial crisis and maintaining the steady and rapid economic development, we must accelerate the adjustment and revitalization of the auto industry.

II. Guiding ideology, fundamental principles and goals

1. Guiding ideology

We shall thoroughly implement the spirit of the 17th National Congress of the CPC, follow the guidance of Deng Xiaoping Theory and the important ideals of "Three Represents", thoroughly apply the Scientific Development View, and implement positive consumption policies to develop the urban and rural markets and stabilize and boost the auto consumption demand. We shall regard the structural adjustment as the main thrust, push forward the merger and reorganization of auto enterprises, intensify the research and development of key technologies, speed up the technical renovation and improve the quality of enterprises. We shall take new-energy autos as a breakthrough point, strengthen independent innovations, foster independent brands, and form new competition edges to promote the sustainable, sound and steady development of the auto industry.

2. Fundamental principles

We shall insist on boosting the domestic demand and attach great importance to combing the fiscal and tax policy incentives with the improvement of the consumption environment. Not only shall we take fiscal incentives to boost the demand in the domestic auto market and ensure the economic growth for the time being, but also proactively improve the consumption policies and foster the consumption markets.

We shall adhere to the structural adjustment, stressing the combination of the market roles and the strengthened government guidance. We shall, by employing the market mechanism and macro-control means, give an impetus to the merger and reorganization of enterprises, integrate essential resources, enhance the industrial concentration, and realize the improvement and upgrade of the organizational structure of the auto industry.

We shall insist on the independent innovation and lay emphasis on combining the renovation of traditional products with the popularization of new-energy autos. We shall intensify the technical renovation, improve the research and development level, accelerate the product upgrade and structural adjustment, strive to foster independent brands, and actively develop energy-saving and environment-friendly new-energy autos.

We shall insist on the industrial upgrade and attach great importance to combining the industrial development with the appreciation of services. Not only shall auto production enterprises enhance the manufacturing strength, but also expand the auto financial businesses and after-sale services, strengthen the connection between production and services and promote the mutual support so as to realize the concerted development of the auto manufacturing and auto service sectors.

3. Goals of this Plan

(1) To realize the stable growth in the production and sale of autos. We shall strive to produce and sell more than 10 million autos in 2009 and reach an average annual growth rate of 10% in three years.

(2) To obviously improve the auto consumption environment. We shall establish a complete framework of policies and regulations on auto consumption, a scientific and reasonable system of taxes and fees on autos, a modern auto service system and an intelligent traffic management system, and build an infrastructure system supporting electric autos so as to safeguard the steady development of the auto market.

(3) To optimize the market demand structure. The market share of passenger cars with a 1.5 L displacement or lower shall account for 40% or higher, and in particular, the market share of passenger cars with a 1.0 L displacement or lower shall account for 15% or higher. Heavy trucks shall account for 25% of all trucks.

(4) To make great progress in merger, acquisition and reorganization. We shall, through merger, acquisition and reorganization, form 2 or 3 large auto enterprise groups with a scale of production and sale exceeding 2 million vehicles and 4 or 5 auto enterprise groups with a scale of production and sale volume exceeding 1 million vehicles, and reduce the number of auto enterprise groups which hold 90 % of the market shares in the production and sale from the present 14 to 10 or less.

(5) To increase the market share of our own brand autos. The domestic market share of our own brand passenger autos shall exceed 40%, and in particular, sedans, 30%. Our own brand passenger autos exported shall account for approximate 10% of the production and sale volume of autos.

(6) To realize the production and sale of electric autos on a certain scale. We shall renovate the existing production capacity, form the new-energy auto production capacity of 500, 000 purely electric, chargeable hybrid electric and ordinary hybrid electric autos, and the sale volume of new-energy autos shall account for about 5% of the total sale volume of passenger autos. The major passenger auto production enterprises shall have certified new-energy auto products.

(7) To greatly improve the research and development level of assembled vehicles. Our assembled vehicle products through independent research and development shall reach the international advanced levels in terms of the indicators on energy-saving, environmental production and safety, especially low-emission sedans. The main sedan products shall satisfy the legal requirements of the developed countries, the safety and comfortableness of heavy trucks and large passenger vehicles shall approximate the international level, and the overall technical level of new-energy autos shall reach the international advanced level.

(8) To realize the technological independence of key spare parts. We shall realize the technological independence of key spare parts in the engine, transmission, steering system, braking system, drivetrain system, suspension system and vehicle bus control system, and the technologies of special spare parts of new-energy autos shall reach the international advanced level.

III. Main tasks for the industrial adjustment and revitalization

1. To foster the auto consumption market

We shall take effective measures to curb the downturn in the production and sale of autos, and ensure a stable growth in 2009. We shall adjust and issue policies and measures for encouraging auto consumption and restoring the market confidence in respect of purchase, use, retirement, update and so on. We shall sort out and revoke various provisions unfavorable for the development of autos with a low displacement, and guide and increase the consumption of autos with a low displacement by tax and other economic means.

2. To give an impetus to the reorganization in the auto industry

The state encourages the nation-wide merger, acquisition and reorganization activities of the FAW Group Corporation, Dong Feng Motor Corporation, Shanghai Automotive Industry Corporation (Group), Chana Auto Co. Ltd and other large auto enterprises, supports the regional merger, acquisition and reorganization activities of Beijing Automobile Works Co., Ltd., Guangzhou Automobile Industry Group Co., Ltd., Chery Automobile Co., Ltd., China National Heavy Duty Truck Group Corp., Ltd. and other auto enterprises, bolsters the auto spare part backbone enterprises' expansion of scale through merger, acquisition and reorganization and increase of shares in the domestic and overseas auto accessories markets.

3. To support enterprises' independent innovations

Enterprises shall act independently to enhance their product development capabilities. First, we shall establish the flow chart for the design and development of assembled vehicles, grasp the

vehicle body and chassis development technologies, the matching technologies of assembled vehicles, engine and transmission and the exhaust gas purification technologies, make a breakthrough in the key technologies of collision safety, noise, vibration and harshness, and control the costs for designing and manufacturing new-energy vehicles. Second, we shall increase the level of energy-saving, environmental protection and safety technologies in traditional passenger vehicles, focus the support on the research and production of 1.5 L and lower gasoline direct injection engines which satisfy the China IV emission standards as well as the 3 L and lower diesel engines with the power of 45 kilowatts per liter or above, make a breakthrough in the key technologies of chassis integration of heavy commercial vehicles, and improve the driving comfortableness and control stability of assembled vehicles. We shall concentrate the support on the research and development of the key technologies of high-powered diesel engines and electronically-controlled high pressure fuel injection system, post-treatment system, automatic mechanical transmission of commercial vehicles, etc. Third, we shall establish a strategic alliance of the automobile industry, and form a long-term effective cooperation mechanism for producers, universities and research institutions.

4. To implement special technological renovation projects

We shall formulate a Catalogue of Auto Industry Technological Advancement and Technological Renovation Projects and Products, support the technological advancement and structural adjustment of the auto industry, and make more efforts in the technological renovation. We shall focus the support on the industrialization of the power modules of new-energy autos, the upgrade of technologies of internal combustion engine, the industrialization of advanced transmission, the industrialization of key spare parts, and the construction of independent public testing agencies and auto key spare part technology centers combining "producers, universities and research institutions".

We shall develop key spare parts which can improve the performances of assembled vehicles. We shall focus the support on the research and development of the electronic control systems for vehicle body stability, suspension control, drive slip control, electronic hydraulic brake, vehicle body bus, digitalized instruments, etc. and such products as 6-and more-speed manual and automatic transmissions, dual clutch automatic transmission, continuously variable automatic transmission and automatic control mechanical transmission for commercial vehicles.

5. To implement the strategies for new-energy autos

We shall give an impetus to the industrialization of the purely electric vehicles, chargeable electric hybrid vehicles and key spare parts thereof. We shall grasp the optimal designing technologies, mass production techniques and cost control technologies of the special engines and power modules (motor, battery, control system, etc.) of new-energy autos. We shall establish a power module production system, and realize the production capacity of 1 billion Ah high performance single power batteries. We shall develop the special parts for ordinary hybrid autos and new fuel-cell autos.

6. To implement the strategies of independent brands

We shall formulate corresponding policies on technology development, government procurement, financing channels, etc. to guide the auto production enterprises in taking the development of independent brands as their strategic priorities and support them in developing independent brands by independent development, joint development, merger and acquisition both at home and abroad and other means.

7. To implement the auto product export strategies

We shall accelerate the construction of national auto and spare part export bases, and build the public service platforms for auto export information, product certification, common technology research and development, experiment and testing, training, etc.

8. To develop the modern auto service industry

We shall accelerate the research and development of autos, productive logistics, auto retail and after-sale services, auto lease, second-hand vehicle dealing, auto insurance, consumption credit loans, parking service, retirement and recycling and other service industries, and improve the relevant administrative regulations, rules and systems. We shall encourage backbone auto production enterprises to accelerate the establishment of auto finance companies to carry out auto consumption credit loan and other businesses.

IV. Policies and measures

1. To reduce the purchase tax on passenger vehicles

From January 20 to December 31, 2009, the passenger vehicles with a 1.6 L displacement or lower shall be subject to the vehicle purchase tax at the reduced tax rate of 5%.

2. To implement the program for bringing autos to rural areas

Five billion yuan out of the new Central investments is arranged as the one-time fiscal subsidies for farmers who purchase mini passenger vehicles with a 1.3 L displacement or lower and those who retire 3-wheel autos or low-speed trucks and purchase light-duty trucks during the period from March 1 to December 31, 2009.

3. To accelerate the retirement and update of old and used cars

We shall adjust the fiscal subsidy policies on the retirement and update of old and used cars, increase the subsidy support, and raise the subsidy criteria to accelerate the elimination of old and used cars. The total amount of subsidies for the retirement and update of old and used autos in 2009 is increased to 1 billion yuan from 600 million yuan in 2008.

4. To sort out and revoke the unreasonable provisions restricting the purchase of autos

All regions and all departments shall earnestly sort out and revoke the existing unreasonable provisions restricting the purchase of autos, including the registration quantity of vehicle plates, restrictions on vehicle types, various regional market protection measures, various administrative fees, urban toll on vehicles not locally registered and other measures directly or indirectly affecting the purchase of autos, and report the relevant information to the National Development and Reform Commission before the end of March 2009. The implementation of any purchase restriction provision which really needs to be kept shall be suspended during the period from April 1 to December 31, 2009; if the implementation of such provisions can not be suspended, it shall be reported to the State Council for approval before March 10, 2009.

5. To promote and regulate the auto consumption credit loans

We shall amend and improve the auto consumption credit system, and press ahead with the formulation the administrative regulation on auto consumption credit loans to realize the standardization and legalization of the entire auto consumption credit loan process, including credit investigation, handling of credit loans, mortgage of vehicles, loan guaranties, handling of breaches of contract, etc.

We shall encourage qualified domestic backbone auto production enterprises to establish auto finance companies. We shall promote the diversification of auto consumption credit loans, boost the sound development of the securitization of credit assets, encourage auto finance companies to

issue financial bonds, etc.

6. To standardize and promote the development of the second-hand vehicle market

We shall establish the national standards for the appraisal of second-hand vehicles and a temporary property right registration system, and adjust the manner of collection of the value added tax on second-hand vehicle dealings. We shall make great efforts to develop specialized second-hand vehicle dealers, advocate auto brand dealers to initiate the auto replacement business by replacing an old vehicle with a new one, replacing an old vehicle with an old one or other means. We shall cancel the unreasonable fees charged by second-hand vehicle dealing markets to lower the dealing costs.

We shall tighten the supervision over second-hand vehicle markets, set strict market access threshold for dealers, regulate the second-hand vehicle dealings, and maintain the market order. We shall actively popularize the model contract on the second-hand vehicle dealings to protect the legitimate rights and interests of consumers. We shall give full play to the role of industrial organizations, strengthen the industrial self-discipline and promote the bona fide business operations of enterprises.

7. To accelerate the construction of the urban road traffic system

We shall develop the modern urban integrated transport system, and improve the integrated management efficiency and level of modernization. We shall implement the smooth traffic program, and encourage the accelerated construction of urban rail transport facilities. The people's governments of all cities shall take active measures to push forward the construction of parking lots and set standards for parking fees. Large parking lots shall be built at the major traffic transfer hubs to facilitate the transfer between public transport means and ease the pressure of traffic jam.

8. To improve the auto enterprise reorganization policies

We shall formulate policies and measures for supporting the reorganization of auto enterprises, properly solve such problems as relocation of redundant employees, administrative transfer of enterprise assets, verification and disposal of debts and distribution of fiscal and tax benefits. We shall encourage auto production enterprises to consolidate products and resources by way of merger, acquisition and reorganization and develop new products. We shall encourage auto production enterprises to jointly develop and manufacture new auto products and key parts and assemblies included in the Catalogue of Auto Industry Technological Progress and Technological Renovation Projects and Products. The establishment of a new auto production enterprise or a non-local branch must be based on the merger or acquisition of an existing auto production enterprise.

9. To make more investments in technological progress and innovation

In the coming three years, 10 billion yuan out of the new Central investments shall be arranged as the special funds for technological progress and innovation, which shall be primarily used to support the auto production enterprises' product upgrade and improvement of key technologies of energy-saving, environmental protection, safety, etc., develop key parts and assemblies which fill the domestic vacancies, build the platforms for the research, development and testing of common technologies of autos and spare parts and develop new-energy autos and special spare parts thereof.

10. To popularize the use of energy-saving and new-energy autos

We shall launch national exemplary energy-saving and new-energy auto projects, which are subsidized by the Central Treasury, and support large- and medium-sized cities in demonstrate and

popularize the hybrid autos, purely electric autos, fuel-cell autos and other energy-saving and new-energy autos. The people's governments of cities at or above the county level shall work out plans to give priority to the popularization of new-energy autos in such fields as urban public transport, taxi service, official business, environmental sanitation, post service and airports, establish a rapid charging network for electric autos, and accelerate the construction of public charging facilities at parking lots and other public places.

11. To implement and improve the Auto Industry Development Policies

We shall lose no time in the formulation of the administrative regulation on road motor vehicles, and improve the system of administrative regulations on motor vehicles. We shall activate the research and formulation of the standards which play an important role in promoting and protecting the industry, and lose no time in formulating and amending the product standards and experiment approaches for new-energy autos as soon as possible. We shall implement the mechanism for the withdrawal of the production enterprises of assembled autos (including motorcycles, 3-wheel autos and low-speed trucks). We shall formulate the market access standards for key parts and assemblies of new-energy autos. We shall study and formulate reward measures for encouraging the transformation of 3-wheel auto and low speed truck production enterprises to the relevant industries.

V. Implementation of this Plan

The relevant departments of the State Council shall, according to the tasks assigned by this Plan, strengthen the communication and consultation with each other, closely cooperate with each other, and formulate and improve various supporting policies and measures as soon as possible to ensure the realization of the 3-year goals to adjust and revitalize the auto industry. They shall establish a joint information release system to release the relevant industrial adjustment and revitalization information to the general public in good time. They shall carry out the post-assessment work on the Plan in good time, and timely offer their assessment opinions.

All regions shall, according to the goals, tasks and policies and measures as specified in this Plan and by taking into consideration the local actualities, lose no time in making their specific implementation schemes to ensure the achievement of practical effects. All provinces (autonomous regions and municipalities directly under the Central Government) shall timely report their specific implementation schemes and the new situations and new problems arising during the implementation of this Plan to the National Development and Reform Commission.

ATTACHMENT A48

Policy on Development of Automotive Industry [Partially Invalid]

Order of the National Development and Reform Commission
(No.8)

The Policy on Development of Automotive Industry, which has been deliberated and adopted at the executive meeting of the National Development and Reform Commission and has been reported to and approved by the State Council, is hereby promulgated, and shall come into force as of the date of promulgation. The implementation of the Formal Policy on Development Of Automotive Industry promulgated in 1994 shall be stopped this very day according to the official reply of Letter No. 30 [2004] of the State Council.

Director of the National Development and Reform Commission MaKai
May 21, 2004

Attachment: Policy on Development of Automotive Industry

In order to meet the requirements for continuously improving the socialist market economy system and suit the new situation for the development of automotive industry at home and abroad after the entry into the World Trade Organization, promote the structural adjustment and upgrading of the automotive industry, improve the overall international competitiveness of the automotive industry, and satisfy the increasing demand of consumers for auto products, as well as promote the healthy development of automotive industry, we hereby formulate the policy on automotive industry development. The aim for the implementation of the present policy is to have the automotive industry of our country developed into the supporting industry of national economy before the year 2010, and to make greater contributions to realizing the goal of building an all-round well-off society.

Chapter I Aim of the Policy

Article 1 The principle of combining the fundamental role of market allocation of resources with the macro-control of the government shall be adhered to so as to create a market environment of fair competition and unification, and improve the administrative system of rule by law on automotive industry. The functional departments of the governments shall, in accordance with the mandatory requirements of the administrative laws and regulations and the technical specification, implement administration on the enterprises undertaking the production of automobiles, farming transportation vehicles (low speed cargo trucks and tractors, the same hereinafter), motorcycles and components and parts, and the products thereof, and regulate market acts of various economic bodies in the field of automotive industry.

Article 2 The harmonious development of the automotive industry and the affiliated industries, urban transportation infrastructures and environmental protection shall be accelerated. A better environment shall be created for the use of automobiles, and a healthy auto consumer market shall be fostered to protect the rights and interests of the consumers, and promote the private consumption of automobiles. By the year 2010, our country will become one of the major auto manufacturing countries of the world with the auto products satisfying the major demand of the domestic market and entering into the international market by batches.

Article 3 The auto production enterprises shall be encouraged to improve the research and development ability and technological innovation ability, and positively develop products with self-owned intellectual property rights, and pursue the strategy of famous-brand operation. In 2010,

the auto production enterprises shall form some famous-brand products of automobiles, motorcycles and components and parts.

Article 4 The auto industry structural adjustment and reorganization shall be promoted to expand the large-scale benefits of enterprises, improve the centralization of the industry and avoid the scattering, disorder and low level repeated construction.

Several large automobile enterprise groups with international competitiveness shall be formed through market competition, and every effort shall be made to have them ranked among the world top 500 enterprises by the year 2010.

Automobile production enterprises shall be encouraged to be cartelized according to the market rules to realize the complementary advantages and sharing of resources, and expand business scale.

A batch of components and parts enterprises that have comparative advantages shall be fostered to realize mass production and enter into the international system of procurement of auto components and parts to take an active part in the international competition.

Chapter II Development Plan

Article 5 The state shall give guidance to the compilation of the industry development plan according to the policy of automotive industry development. The development plan shall include the middle and long-term development plans and the large auto enterprise group development plan. The medium and long-range development plans shall be formulated by the National Development and Reform Commission together with the relevant departments on the basis of widely soliciting opinions, and shall be implemented after being reported to and approved by the State Council. The large automobile enterprise groups shall compile the development plans of their own group on the basis of the medium and long-range development plans of the industry.

Article 6 If any automobile enterprise group has such characteristics as the self-developed products under unified planning, independent trademarks and famous-brand products, and all-in-one administration on the system of sales and services, and the domestic market shares of the automobile products produced by its kernel enterprises and the subordinated wholly-owned subsidiary enterprises, shareholding enterprises and the Sino-foreign joint venture enterprises are over 15%, or the annual income from the sale of the whole automobiles accounts for over 15% of the sales income of the whole automobiles of the automotive industry, it may compile and report the group development plan separately as a large automobile enterprise group. And the plan shall be implemented after it has been demonstrated and approved by the National Development and Reform Commission.

Chapter III Technical Policy

Article 7 The principle of combining the introduction of technology with self development shall be adhered to. The international advanced technology shall be followed up and researched on. International cooperation shall be carried out to develop the advanced and applicable technology with self-owned intellectual property rights. The products with the introduced technology should have international competitiveness, and can meet the demands of the development of mandatory requirements for international automobile technical specification. Efforts shall be made to gear the self-developed products to the international technical level and take part in the international competition. The state shall render support in tax policies to the research and development activities conforming to the technical policy.

Article 8 The state shall guide and encourage the development of small gasoline engine emission

automobiles of energy saving and environment protection. The automotive industry shall, in combination with the requirements of the strategy of state energy source structural adjustment and emission standards, positively carry out research and industrialization of such new types of power as the electric cars, batteries used as vehicles power, etc., and focus on the development of hybrid vehicle technology and diesel motor technology for cars. The state shall take measures in such aspects as the scientific and technological research, technological transformation, industrialization of new technologies, and policies and environments, etc., to promote the production and use of the hybrid power vehicles.

Article 9 The state supports the research and development of alcohol fuels, natural gas, hybrid fuels, hydrogen fuels and other new types of vehicle fuels, and encourages the automobile production enterprises to develop and produce automobiles using such new types of fuels.

Article 10 The automotive industry and the relevant industries shall give emphasis to the development and application of new technology to improve the economy of the fuels of automobiles. Before the year 2010, the average oil consumption of new passenger cars shall be reduced by more than 15% compared to the year 2003. The system of public notice on oil consumption of auto products shall be established in accordance with the mandatory requirements of technical specifications in the relevant aspects of energy saving.

Article 11 Researches shall be carried out actively on light materials, reclaimable materials and environmental protection materials and other new materials for vehicle use. The state shall timely formulate the requirements on the minimum rate of use of the reclaimable materials.

Article 12 The state supports the research and development and production of auto electronic products, develops the auto electronic industry, and speeds up the application of electronic information technology in auto products, sales and logistics and production enterprises to promote the development of automotive industry.

Chapter IV Structural Adjustment

Article 13 The state encourages the group development of auto enterprises to form new competition situation. The optimization and upgrading of the structure of automotive industry shall be realized through strategic reorganization among enterprises on the basis of combining market competition with the macro control.

The aim of the strategic reorganization is to support the auto production enterprises to develop themselves into large automobile enterprise groups by way of assets reorganization, and to encourage the cartelization by such cooperative ways of complementary advantages and sharing of resources, so as to form the industry structure of harmonious development of large automobile enterprise groups, enterprise consortiums and special automobile production enterprises.

Article 14 The whole automobile production enterprises shall improve their level of specialization of production during the structural adjustment, and adjust the internal entities undertaking the production of matching parts so that they may develop themselves into independent and specialized enterprises undertaking the production of components and parts facing society.

Article 15 The enterprise consortiums shall make cooperation widely in such fields as the product research and development, supporting and collaboration in production and sales and services, etc., which shall embody the structural adjustment of products, optimization of resource allocation, and reduction of business cost, and realize the large-scale benefits and intensivism development. The enterprises taking part in a certain enterprise consortium shall no longer cartelize with other enterprises to consolidate the stability and market status of the enterprise consortium. The state

encourages the enterprise consortiums to form the economic entities linked up by assets as soon as possible. The relevant provisions of the present Policy shall be followed for newly established automobile production enterprises and items of production of automobiles of different types involved in the cooperation and development program of the enterprise consortiums.

Article 16 The state encourages the enterprises undertaking the production of automobiles or motorcycles to carry out international cooperation, bring into play the comparative advantages, and take part in the international division of industries; and supports large automobile enterprise groups and the overseas automobile groups to jointly merge and reorganize automobile production enterprises at home and abroad, so as to expand the business scope of market and gear to the trend of globalization of auto production.

Article 17 The mechanism of exit of the enterprises undertaking the production of the whole automobiles and motorcycles shall be established to make special public notice on the automobile production enterprises (including the existing enterprises undertaking the production of reassembled automobiles) that cannot sustain ordinary production and business operation. Such enterprises shall not transfer their qualifications of production of the automobiles and motorcycles to the non-automobile or non-motorcycle production enterprises or individuals. The state encourages such enterprises to transfer to the production of special automobiles, the components and parts of automobiles or to make assets reorganization with other whole automobile production enterprises. No auto production enterprises may buy or sell their production qualification. The automobile production enterprises that have gone bankrupt shall cancel the check-list of public notice concurrently.

Chapter V Admission Control

Article 18 The Regulation on the Administration of Road Motor Vehicles shall be formulated. The functional departments of governments shall, according to the Regulation, make administration on the design, manufacture, authentication, registration, inspection, defect administration, repair and maintenance, and discarding as useless and reclamation of the road motor vehicles, and other links thereof. The administration shall be conducted by following the rule of clear definition of duties, open procedures, convenient operation, and easy supervision by the society.

Article 19 The mandatory requirements on the technical specification shall be made in such aspects of the road motor vehicles as safety, environmental protection, energy saving, and guarding against theft. All the road motor vehicles shall implement the unified mandatory requirements on technical specification, which shall correspond with the situation of our country and be geared to the international mandatory requirements on vehicle technical specification, so as to promote the technological progress of the automotive industry. Where any road motor vehicle product fails to meet the corresponding mandatory requirements on technical specification, it shall be prohibited from production and sale. Farming transportation vehicles may only run on those roads at or below the third level, and shall implement the corresponding mandatory requirements on technical specification.

Article 20 A unified system of admission control shall be established on road motor vehicle production enterprises and products in accordance with the present Policy and the state regulations on certification and accreditation. Where any road motor vehicle product corresponds with the provisions of admission control system and the mandatory requirements of the relevant regulations and technical specification and has passed the compulsory certification on products, it shall enter into the Public Notice on Road Motor Vehicle Production Enterprises and Products, which shall be

promulgated jointly by the National Development and Reform Commission and the State Administration of Quality Supervision, Inspection and Quarantine. The products within the Public Notice shall bear the mark of China Compulsory Certification (3C). No one may make certification on imported automobiles and automobiles assembled with imported bodywork in place of self-produced products. The products that are illegally assembled and have infringed upon the intellectual property rights may not be permitted to flow into the market.

Article 21 The public security organs in charge of traffic control shall handle vehicle registration in accordance with the Public Notice on Road Motor Vehicle Production Enterprises and Products and the mark of China Compulsory Certification (3C).

Article 22 The relevant functional departments of the governments shall set down admission conditions through classification for the enterprises undertaking the production of automobiles, farming transportation vehicles and motorcycles, and other products, and make dynamic administration on the production enterprises and their products. If the enterprise or product does not conform to the provisions, its check-lists in the Public Notice on Road Motor Vehicle Production Enterprises and Products shall be revoked. The production admission conditions of the enterprises shall include such requirements as the ability of product design and development, ability of product production facilities, ability of production consistency of products and the quality control, and ability of product sale and after sale services, etc..

Article 23 The road motor vehicle product certification institutions and testing institutions shall be designated by the State Administration of Quality Supervision, Inspection and Quarantine after negotiation with the National Development and Reform Commission, and shall carry out certification and testing work according to the specific provisions of the market admission control system. The certification institutions and the testing institutions shall have the just status of the third party, and may not have any interest relations with the auto production enterprises in the aspects of assets and management, nor may they make repeated testing and charging on the same product. The state supports the normative development of such testing institutions of automobiles, motorcycles and major components and parts that have the just status of a third party.

Chapter VI Brands of Trademarks

Article 24 The enterprises undertaking the production of automobiles, motorcycles, engines and components and parts shall strengthen the sense of brand of the enterprises and of the products, positively develop products with self-owned intellectual property rights, value the protection of intellectual property rights, and make great efforts to improve the popularity of the brand of the enterprises in the production and business operation activities, so as to maintain the image of the brand of the enterprises.

Article 25 All the enterprises undertaking the production of automobiles, motorcycles, engines and components and parts shall register the self-owned trademarks of commodity and services of their enterprises in accordance with the Trademark Law. The state encourages the enterprises to make plans for the development and protection of brands, and make efforts to implement brand operation strategy.

Article 26 From 2005, all the homemade automobiles and assembly components shall bear the registered trademarks of commodity of the production enterprises. For the products of the whole automobiles sold at domestic market, the trademarks of commodity of the production enterprises and the names of the enterprises or origins of the commodity shall be indicated in the eye-catching exterior positions of the bodywork. In case in the trademark of the commodity, the mark of

geography of the production enterprises has been included, the origin of the commodity may no longer be indicated. All the distributors of the brands shall mark the service trademark of the production enterprises at the eye-catching places in their place of sales and services.

Chapter VII Product Development

Article 27 The state supports the enterprises undertaking the production of automobiles, motorcycles and components and parts to establish product research and development institutions to form the product innovation ability and self-development ability. The self-development may take such various ways as self development, joint development, and development by entrustment, etc.. All the investment in the construction of scientific and research establishments for the self-developed products of an enterprise, which corresponds with the relevant tax provisions on promotion of enterprise technical progress, may be outlaid before paying income tax. The state will enact policy of encouraging the enterprises to make self-development as soon as possible.

Article 28 The automobile production enterprises shall make great efforts to master the automobile bodywork development technology, pay attention to the development of the technics of the products, and form the ability to develop the chassis and engines as soon as possible. The state shall, in the restructure of industrialization, support the large automobile enterprise groups, enterprise consortiums or enterprises undertaking the production of auto components and parts to develop the whole automobiles or assembly of parts that have modern advanced level and self-owned intellectual property rights.

Article 29 The enterprises undertaking the production of automobiles, motorcycles and components and parts shall actively take part in the major projects of tackling key problems organized by the state, strengthen cooperation and research with the scientific and research institutions and universities and colleges, and pay attention to the application and transformation of scientific and research fruits.

Chapter VIII Components and Parts and Relevant Industries

Article 30 The enterprises of automobile components and parts shall adapt themselves to the trend of development of international industry, take an active part in the work for the development of products of the mainframe manufactories. Systematic development abilities shall be formed in the field of key automobile components and parts, and abilities for the development and manufacture of advanced products shall be formed in the field of ordinary automobile components and parts to meet the demand of the domestic and overseas markets. And efforts shall be made to enter into the international system of procurement of automobile components and parts.

Article 31 A special development plan for the components and parts shall be made to give guidance and support to the products of automobile components and parts through classification, and to guide the public funds to invest into the field of production of automobile components and parts, and impel the enterprises of components and parts that have comparative advantages to form the ability of specialization, large batch of production and modularization goods supply. For those enterprises undertaking the production of components and parts, which can support several independent enterprises that undertake the production of the whole vehicles and which enter into the international system of procurement of automobile components and parts, the state shall support them in priority in such aspects as the introduction of technology, technological transformation, financing and merger and reorganization, etc.. The enterprises undertaking the production of the whole automobiles shall stock components and parts from the society by ways of electronic commerce, or net procurement step by step.

Article 32 According to the requirements of the development program of the automotive industry, the production enterprises in such relevant fields of automotive industry as metallurgy, petrochemical and chemical industries, machinery, electronic, light industry, textile, construction materials, etc. shall pay attention to improving the level of the products and the market competition ability in such aspects as the metal materials, machine equipment, frocks and moulds, auto-electronics, rubber, engineering plastic, textiles, glass, and oil products for vehicle use, etc., so that they may keep pace with the development of the automotive industry.

Focuses shall be laid on supporting the steel production enterprises to realize the ability of supplying plates for car use. The establishment of centers for the design and manufacture of specialized moulds is to be supported to improve the ability of the design and manufacture of the car mould. Petrochemical enterprises shall be supported to make technical progress and product upgrading so as to have the quality of such oil products as the refined oil and lubricating oil, etc. improved, and satisfy the demand of automotive industry development.

Chapter IX Marketing Networks

Article 33 The state encourages the enterprises undertaking the production of automobiles, motorcycles, and components and parts, and finance and service trade enterprises to use the international mature ways of auto marketing, management experience, and ideas of service trade for reference to positively develop auto service trade.

Article 34 In order to protect the legal rights and interests of the automobile consumers, and enable them to get good services during the process of purchase and use of the automobiles, all the auto production enterprises home and abroad, which sell the self-made auto products at domestic markets, shall set up the system of sale and service for self-made auto brands as soon as possible. This system may be set up by the auto production enterprises home and abroad by ways of self-investment or authorizing automobile dealers to invest. All the domestic and overseas investors may, after being authorized by the auto production enterprises and going through the necessary formalities in accordance with the relevant provisions, undertake such activities of sale and after sale service of homemade automobiles or imported automobile brands.

Article 35 From 2005, the self-produced passenger vehicles of automobile production enterprises shall realize brand sale and service. From 2006, all the self-produced auto products shall realize the brand sale and service.

Article 36 The relevant existing measures for the administration of approval of rights to sell cars shall be cancelled. The Ministry of Commerce shall formulate measures for the implementation of the administration on famous brand automobiles together with the State Administration for Industry and Commerce and the National Development and Reform Commission. The auto distributors shall carry out auto management activities within the business scope as approved by the administrative departments for industry and commerce. For the business scope of the dealers of famous brand passenger cars (including used vehicles) that have no more than nine seats shall be approved and publicized by the state administrative department for industry and commerce in accordance with the relevant provisions. The business license of famous brand dealers shall be approved uniformly as for the sale of famous brand automobiles.

Article 37 The enterprises undertaking the production of automobiles and motorcycles shall strengthen sales administration on marketing network, regulate the maintenance service, and shall have the duty to make public notice to the society on the models of vehicles being stopped of production, and take positive measures to ensure the provision of reliable fittings applied to after

sale service and maintenance within reasonable time limit; and shall publicize to the society periodically the name lists of the enterprises they authorize to or cancel the authorization to brand sale or maintenance; and shall not supply products to those dealers without authorization and have no business conditions.

Article 38 The distributors of automobiles, motorcycles and components and parts shall observe the relevant state laws and regulations in business activities. Those distributors who sell the vehicles prohibited by the state or stopped of sale through public announcement, forge or assume other factory name, address, or certificate of conformity to sell vehicles, or who use the former brand without authorization of the automobile production enterprises, or after being cancelled of authorization, but still make sale and maintenance service of automobiles and fittings, as well as those who sell counterfeit, false and low quality automobile fittings to provide repair service to customs, shall be punished by the relevant departments according to law.

Article 39 The auto production enterprises shall give attention concurrently to the whole interests in the links of manufacture and of sales and services, improve the complex economic benefits. If they transfer the rights and interests in the link of sales to other institutions with legal person status, the transfer shall be deemed as the major alteration of the feasibility study report of the former investment project, which shall be, in addition to being reported to the Ministry of Commerce for approval as prescribed, reported to and approved by the former entity of the project that made the examination and approval.

Chapter X Investment Administration

Article 40 The principle of being beneficial to the self-development of enterprises and the implementation of macro-control by the government shall be followed to reform the administration system of examination and approval of the government to the investment projects of auto production enterprises, and such two ways of archival filing and approval shall be implemented.

Article 41 The investment projects subject to the archival filing shall be as follows:

1. The existing enterprises undertaking the production of the automobiles, farming transportation vehicles, and vehicle use engines raising funds by themselves to enlarge the throughput of the same class of products and to increase varieties of the products, including newly establishment of production entities without a legal person status that undertake the production of the same class of products in a different place.
2. Investing to produce motorcycles and the engines thereof. And
3. Investing to produce the components and parts of automobiles, farming transportation vehicles and motorcycles.

Article 42 The item (1) in the investment projects that are subject to the archival filing shall be submitted to and put on archives at the National Development and Reform Commission by the departments of investment administration of the provincial governments or the enterprise groups under separate planning. The items (2) and (3) shall be submitted to and put on archives directly at the departments of investment administration of the provincial governments by the enterprises. For the contents of archival filing, please refer to attachment Two.

Article 43 The investment projects subject to approval shall be as follows:

1. The newly established enterprises undertaking the production of automobiles, farming transportation vehicles, and vehicle use engines, including the production enterprises with independent legal person status that are newly established by the existing automobile production

enterprises in a different place. And

2. The existing automobile production enterprises producing other class of products of the whole automobiles exceeding their classes of products.

Article 44 The investment projects subject to approval shall be reported to the National Development and Reform Commission for examination by the provincial departments of investment administration or enterprises groups under separate planning, of which the investment in the projects for the production of special automobiles shall be put on archives at the National Development and Reform Commission after being approved by the departments of investment administration of the provincial governments, and the newly established Sino-foreign joint venture car projects shall be reported to the State Council for approval by the National Development and Reform Commission.

Article 45 The projects included in the approved development plan of large automobile enterprise groups shall be carried out by the enterprises themselves.

Article 46 Before January 1, 2006, the approval for the establishment of new farming transportation vehicle production enterprises shall be suspended.

Article 47 The new investment projects shall meet the following requirements:

1. The newly established enterprises undertaking the production of motorcycles and their engines shall possess the ability and condition for technology development, and the total investment of the project shall be no less than RMB two hundred million Yuan.

2. The registered capital of special car production enterprises shall be no less than RMB 20 million Yuan. And the enterprises shall possess the ability and condition for product development.

3. If the investment projects undertake the production of other kinds of whole automobiles exceeding the class of products, the total investment of the projects (including making use of the original fixed assets and intangible assets, etc.) shall be no less than RMB 1.5 billion Yuan. The assets-liability ratio of the enterprises shall be within 50%. And the bank credit grade shall be AAA.

4. The automobile production enterprises undertaking the production of cars exceeding their own class of products and other passenger vehicle products shall have outstanding achievements in mass production of automobile products, and the accumulative profits after tax in the recent three years shall be over RMB one billion Yuan (with taxation certificate). The asset-liability ratio of the enterprises is within 50%. And the bank credit grade shall be AAA.

5. The total investment of the investment projects of newly established automobile production enterprises shall be no less than RMB 2 billion Yuan, among which the self-owned capital shall be no less than RMB 8 hundred million Yuan. And an institution for the research and development of products shall be established with the investment to be no less than RMB 5 hundred million Yuan. The investment projects of newly established passenger car or heavy cargo vehicle production enterprises shall include the production of engines matching the whole automobiles.

The total investment in the investment projects of newly established vehicle use engines enterprises shall be no less than RMB 1.5 billion Yuan, among which, the self-owned capital shall be no less than RMB 5 hundred million Yuan. And research and development institutions shall be established. The level of the products shall meet the requirements of the increasingly improved mandatory requirements of state technical specification. And

6. The production scale of the following investment projects shall be no less than:

Heavy-duty trucks: 10,000;

Passenger cars: those loading 4 engines shall be 50,000; those loading 6 engines shall be 30,000.

Article 48 The proportion of shares of the Chinese party of Sino-foreign joint venture enterprises undertaking the production of the whole automobiles, special cars, farming transportation vehicles and motorcycles shall be no less than 50%. Where the stock companies of the whole automobiles, special cars, farming transportation vehicles and motorcycles enterprises whose stocks are listed sell their corporation shares, one of the Chinese legal persons shall have controlling shares comparatively and the shares thereof shall be more than the total foreign capital institutional shares. The same foreign investor may establish no more than (including two) two joint venture enterprises in China that undertake the production of the same kinds (the classes of passenger cars, commercial cars and motorcycles) of whole automobile products. If the foreign investor merges other automobile production enterprises in China together with the Chinese joint venture partner, it may not be restricted by the said two joint ventures. In case an overseas enterprise with legal person status controls the shares of another enterprise comparatively, it shall be regarded as one foreign investor.

Article 49 The relevant clauses of the present Policy may not bind the projects invested by domestic and overseas automobile production enterprises in export processing zones for the production of export automobiles and vehicle use engines, but such projects shall be reported to and examined and approved by the State Council as special projects.

Article 50 Where all the parties of the Sino-foreign joint venture automobile production enterprises extend the term of the joint venture, or alter the proportion of shares of the joint venture or shareholders of the foreign party, they shall report to the original departments of examination and approval for handling in accordance with the relevant provisions.

Article 51 Where the investment projects subject to approval fail to obtain the notice of approval, the departments of land administration shall not handle land requisition, the state-owned banks shall not issue loans, the customs shall not handle tax exemption, the securities regulatory commission shall not approve the issuance of stocks and listing, and the administrative departments for industry and commerce shall not handle formalities for the registration of newly established enterprises. The relevant departments of the state shall not accept the admission application of the production enterprises and their products.

Chapter XI Import Administration

Article 52 The state supports the auto production enterprises to make efforts to improve the local throughput of automobile products, promote the technical progress of the automobile components and parts enterprises, and develop the automobile manufacturing.

Article 53 Where any automobile production enterprise produces automobiles by using imported components and parts, which forms the character of the whole automobiles, it shall report to the Ministry of Commerce, General Administration of Customs, and National Development and Reform Commission according to the facts. And all the imported components involved in the model of the automobiles shall be applied to the customs at its locality for paying duties so that the relevant departments may implement effective administration.

Article 54 Duties shall be collected strictly in accordance with the tax rate on the imported whole automobiles and components and parts to prevent the loss of the duties. The relevant functional departments of the state shall check such links as the application for quotas, application to customs for import, and product admission, etc..

Article 55 The scope of determination of the character of the whole automobiles shall include the

bodywork (including cab) assembly, engine assembly, assembly of transmission, driving gear assembly, non-driving gear assembly, vehicle frame assembly, automotive steering system, and brake system, etc..

Article 56 The scope for determination of the character of the automobile assembly (system) shall include the import of a complete set of assembly spare parts, or disassembling of the assembly or the system one by one into several key parts to import. All those imported key parts that have reached or exceeded the prescribed amount shall be deemed as having constituted assembly character.

Article 57 Where the following states come into being according to the scope of determination of the character of the whole automobiles, it will be deemed as constituting the character of the whole automobiles:

1. Importing such two assemblies as bodywork (including cab) and engines;
2. Importing one of the two large assemblies of bodywork (including cab) or engine and other remaining three or more assemblies (including three); and
3. Importing the remaining five or more assemblies other than such two large assemblies as the bodywork (including cab) and engine.

Article 58 The state designates such four ports along the seas as the Dalian New Port, Tianjin New Port, Shanghai port and Huangpu port, and such two inland ports as the ManZhouli and Shenzhen (Huanggang), as well as the Alashan port of Sinkiang (importing the whole automobiles for self-use in the Sinkiang Autonomous Region, and the country of origin being the Commonwealth of Independent States) as the ports for import of the whole automobiles. The whole automobiles shall be imported through the preceding ports. From the year 2005, no bonded zones in the import ports may keep the automobiles aiming at entering into the domestic market.

Article 59 The state prohibits the import of old automobiles and old motorcycles and their components and parts by ways of trade and accepting donations, or the import of the assembly and components of the old automobiles in the name of waste steel or waste metals to make dismantling and reconditioning. The maintenance of the above-mentioned products overseas that are re-transported out of the territory of our country shall be made in the export processing zones, but no one may carry out the business of dismantling and reconditioning of old automobiles and old motorcycles.

Article 60 The concrete administration measures for the imported whole automobiles and components and parts shall be formulated by the General Administration of Customs together with the relevant departments, and shall be implemented after being reported to and approved by the State Council. For those automobiles imported temporarily from abroad which are delivered as samples for inspection, or which enter our country for exhibition, shall be administered in accordance with the administration provisions on goods imported and exported temporarily.

Chapter XII Automobile Consumption

Article 61 The automotive markets with the private consumption as the principal part shall be fostered, and the auto use environment shall be improved to maintain the rights and interests of the auto consumers. The auto consumers shall be guided to purchase and use the automobiles with low cost of energy, less pollution, small gasoline emission, new energy sources and new power, so as to strengthen environmental protection and realize the harmonious development of the automotive industry with the urban traffic facilities, environmental protection, energy saving and relevant industries.

Article 62 A national unified and open automotive market and administration system shall be established. All the local governments shall encourage the automobiles produced at different districts to realize fair competition at the local markets, and shall not implement discriminative policies or measures that may lead to discriminative result to the auto products not produced in their own regions. The various restrictions and attachment conditions on such aspects as the purchase, use and property disposal of automobiles, which do not correspond with the state laws and regulations and the requirements of the present Policy shall be revised or cancelled without exception.

Article 63 The state shall uniformly formulate and publicize the charging items and standards for all the administrative charges and government funds concerning automobiles, so as to regulate the various charges of the governments in the process of registration and use of automobiles. No locality shall add new administrative charges and items and amounts of governmental funds in the link of purchase, registration and use of the automobiles. Where there is real necessity to add new charges, then that shall be reported for approval in accordance with procedures and with the laws, regulations or the documents of approval of the State Council. Except the charging items as prescribed by the state, no entity may collect any non-business service fees by force from the auto consumers. If they collect fees by force in violation of provisions, the auto consumers shall have the right to make report and refuse to pay the fees.

Article 64 The administration on service fees for business operation shall be strengthened. The service fees for business operation involved in the use of the automobiles such as fees for the repair and maintenance, non-legal insurance fees, and vehicle parking fees, etc., shall be collected in pursuance of the principle of auto consumers' voluntary acceptance of services, and shall be collected by the business operation service entities. The charges and standards for such competitive industries as the repair and maintenance, etc., shall be determined by the business service providers in pursuance of the market rules. For vehicle parking and other industries that carry out business services by using the monopoly resources, their charging standards and administration measures shall be formulated, promulgated by and implemented under the supervision of the competent price department of the State Council or the competent provincial price departments authorized by the State Council. The business service providers shall set up dynamic bulletin board on charging information at the fee-charging place, and shall accept the supervision of the general public.

The establishment of charging stations and stops of highways shall correspond with the relevant state provisions. All the charging stations and stops shall publicize the charging basis and charging standards at the eye-catching places of the charging stations and stops.

Article 65 The auto service trade shall be developed actively to push the consumption of automobiles. The state supports the development of auto credit consumption. The financial institutions undertaking the automobile consumption credit business shall improve their services, and perfect the measures for auto loan mortgage. Under the precondition of ensuring the loan safety, the consumers shall be allowed to mortgage the automobiles they have purchased for obtaining the auto consumer loans. The enterprises meeting the requirements may, upon approval, establish non-bank financial institutions that provide special services to the sale of automobiles. And foreign investors may carry out such business as auto consumer loans and leasing, etc.. Efforts shall be made to develop such various businesses as auto lease, training of drivers, storage and transportation, and rescue etc.. And information statistics system of automotive industry shall

be improved to develop the auto network information services and electronic commerce. Entities with mature conditions shall be supported to establish consumer credit information system so that the share of information may be realized.

Article 66 The state encourages the circulation of the used vehicles. The relevant departments shall create conditions positively, regulate the measures for the administration of collection of taxes and fees for the transaction of the used vehicles uniformly, and make convenient the transaction of the used vehicles by the auto distribution enterprises, and foster and develop the used vehicle market.

The system of voluntary application for evaluation on the used vehicles shall be established. Except the vehicles involved in the state-owned assets, the transaction price of the used vehicles shall be determined through negotiation between the buyer and the seller. The parties may entrust intermediary institutions that have qualification certificate to make evaluation at their own will for reference in transaction. No entity or department may force or force in disguised ways to make evaluation on the transacted vehicles.

Article 67 Enterprises undertaking the business operation of the used automobiles shall have the corresponding capitals, places, and professionals, and shall carry out business activities after being approved by and registered at the administrative departments for industry and commerce. The auto distributors shall, when selling used vehicles, provide to the purchaser the true facts about the vehicles, and shall not make any disguise or fraud. The vehicles they sell shall have the Motor Vehicle Registration Certificate and the Vehicle Driving Permit, and shall have the effective annual inspection certificate of the public security organs in charge of traffic control and the administrative department of environmental protection. In case the purchasers buying the used automobiles are unable to handle the registration for transferring out or transferring in the motor vehicles, the distributors shall accept the returned vehicles unconditionally, and shall bear the corresponding liabilities.

Article 68 The auto insurance systems shall be improved. In the insurance system, insurance premiums shall be collected on the basis of the different consumers and the extent of risk of the automobiles insured. The insurance industry shall be encouraged to promote the pluralism of the auto insurance products and the marketization of the insurance rate.

Article 69 The people's governments of all the cities shall make comprehensive research into the policies and methods that can balance the development of the traffic demand and the ways of communications, the urban roads and parking facilities and other traffic resources. And the hearing system shall be established in the formulation of the non-temporary traffic control plans for restricted driving areas.

Article 70 The people's governments of all the cities shall, according to the situation of economic development of their own cities, abide by the principle of ensuring that the traffic be unblocked, convenient parking and promoting the automobile consumption, do well the planning and construction of the parking places and the establishments. The land use policy and investment encouragement policy of the parking places shall be made to encourage the individuals, collectives, and foreigners to invest in the construction of parking facilities. In order to regulate the construction of the urban parking facilities, the Ministry of Construction shall formulate corresponding standards to clarify the requirements on the building of parking facilities at the residential areas, commercial areas, public places and recreational places, etc..

Article 71 The relevant state departments shall formulate and promulgate the automobile emission

standards uniformly, which shall be divided into the existing standard and the anticipated standard according to the situation of our country. The people's governments at all provinces, autonomous regions and municipalities directly under the Central Government shall choose to implement the existing standard or the anticipated standard according to the reality of their own locality. If they choose the anticipated standard as the existing standard, they shall announce the date of implementation at least one year in advance.

Article 72 A national unified administration system of vehicle registration and inspection shall be implemented. No localities may formulate administration measures by themselves. When the owners of the motor vehicles apply for handling vehicle registration and annual inspection, the public security organs in charge of traffic control may not require the submission of other proofs other than the proofs (identity certificate of the owners of the motor vehicles, proof of source of the motor vehicles, certificate of conformity of leaving factory of the homemade vehicles or the proof of import of the imported motor vehicles, the relevant tax certificate, proof of payment of insurance premiums of legal insurance, and the proof of conformity of annual inspection, etc.) as prescribed by the relevant state laws and regulations, and by the State Council or upon the authorization of the State Council. And the people's governments or the relevant departments may not require the public security organs in charge of traffic control to increase checking on other proofs in the registration and annual inspection. Where the formalities provided by the auto consumers correspond with the state provisions, the public security organs in charge of traffic control may not refuse to handle registration and annual inspection for them.

Article 73 The public security organs in charge of traffic control and the administrative departments of environmental protection shall formulate measures for differentiation administration according to the class and use of the auto products and whether they are new or old upon negotiation with the relevant departments. The intervals for the inspection of new automobiles and non-operating automobiles shall be extended properly, and frequency and items for inspection on the old automobiles shall be increased properly.

Article 74 The Motor Vehicle Registration Certificate issued by the public security organs in charge of traffic control shall be used as the proof of ownership of the owners of motor vehicles in the auto lease, automobile consumption credit, and used automobile transaction, and shall be transferred at the time of auto transaction concurrently.

Chapter XIII Miscellaneous Provisions

Article 75 The automotive industry organizations, intermediary organizations and other public organizations shall strengthen self-construction, enhance their sense of services, and make great efforts to bring into play the role of the intermediary organizations; and shall actively take part in the communications activities of the relevant international industries, and bring into full play the role of bridge and link between the government and the enterprises to promote the development of automotive industry.

Article 76 The relevant provisions of the present Policy shall be followed when the investors of Hong Kong Special Administrative Region, Macao Special Administrative Region and Taiwan region invest in the automotive industry in the Mainland of China.

Article 77 The mandatory standards of the state shall be implemented temporarily before the enactment of mandatory requirements of technical specification of road vehicle products.

Article 78 The present Policy shall come into force as of the date of promulgation. The power to interpret the present Policy shall remain with the National Development and Reform Commission.

Attachment One Interpretations of Terms

I. Road Motor Vehicles---The various motor vehicles and their trailers running on the road with at least two wheels, and whose maximum designed speed exceeds 6 kilometers per hour, which mainly include automobiles, farming transportation vehicles, motorcycles and other road transportation machines and trailers, but not include vehicles that run by making use of railroads, or various agriculture, forestry, and engineering motor machines and tractors not used on road.

II. Automobiles, Special Automobiles, Farming Transportation Vehicles, and Motorcycles---The "Automobiles" as mentioned in the Policy on the Development of Automotive Industry shall refer to the vehicles as defined in 2.1 of the National Standard (GB/T 3730.1---2001), which include the whole automobiles and special automobiles. The "Special Automobiles" as mentioned therein shall refer to the vehicles as defined in 2.1.1.11, 2.1.2.3.5, 2.1.2.3.6 of the National Standards (GB/T 3730.1-2001). The "Farming Transportation Vehicles" as mentioned therein shall refer to the vehicles as defined in the National Standard of (GB18320-2001). And the "Motorcycles" as mentioned therein shall refer to the vehicles as defined in the National Standard of (GB/T5359.1-1996).

III. Class of Products---The passenger cars, commercial cars and motorcycles and their detailed classification as defined in accordance with the National Standard, of which:

1. The detailed classification of the Passenger Cars shall be:

Cars: The 2.1.1.1 to 2.1.1.6 of the National Standard of GB/T 3730.1-2001;

Other Passenger Cars (including vehicles of more purposes and vehicles used for sports): The 2.1.1.7-2.1.1.11 of the National Standards of GB/T 3730.1-2001.

2. The detailed classification of Commercial Cars shall be:

Passenger Cars: The 2.1.2.1 of the National Standard of GB/T 3730.1-2001;

Semi-trailer Tractor and Trucks: The 2.1.2.2, 2.1.2.3 of the National Standard of GB/T 3730.1-2001.

IV. The Newly Established Investment Projects of Automobiles, Farming Transportation Vehicles, and Engines for Vehicle Use---The newly established enterprises (including Sino-foreign joint venture enterprises) undertaking the production of the whole automobiles, special automobiles, farming transportation vehicles, and engines for vehicle use; the existing enterprises (including Sino-foreign joint venture enterprises) undertaking the production of the whole automobiles, special automobiles, farming transportation vehicles, and engines for vehicle use, which alter the shareholders with legal person status, and establish new production enterprises with independent legal person status in different places. The different places shall refer to the places outside the cities or counties where the said enterprises are located.

V. Total Investment of a Project---The total of all the investment of fixed assets (including former fixed assets and newly increased fixed assets), intangible assets and working capital as needed for investing in a project.

VI. Self-owned Property Rights (Self-owned Intellectual Property Rights)---The products obtained through self-development, joint development or development by entrustment, whose industry property rights, product improvement and certification rights and technology transfer of the products are owned by the enterprises.

VII. Auto Production Enterprises---The enterprises (including Sino-foreign equity joint venture enterprises and contractual joint venture enterprises) undertaking the production of the whole automobiles and special automobiles, which are legally registered within the territory of China in

accordance with the examination and approval procedures as prescribed by the state.

VIII. Domestic Market Share---The proportion of the sales volume of the whole automobiles produced by a group (enterprise) in the domestic market the whole year to the sales volume of all the domestic automobiles.

Attachment Two Contents of Archival Filing of Auto Investment Projects

The contents of archival filing shall include the following:

- I. The basic information of the auto production enterprises or the project investors, their legal address, names of the legal representatives; the outstanding business achievements and bank credit of the enterprises in the past three years.
- II. The necessity of the construction of the investment project and the analysis on the domestic and overseas markets; the analysis on the technical level of the products and the technical sources (statements on the intellectual property rights of the products); total investment of the project, registered capital and source of capital; throughput or business scale, contents of project construction; ways of construction, arrangements for construction progress.
- III. Basic information of the Chinese-foreign equity joint ventures and contractual joint ventures, including the name of the foreign investors, registered country, legal address, and legal representatives, nationality; the investment conditions of the foreign party in China and the outstanding business achievements; the proportion of shares of the Chinese party and foreign party in the present investment projects, ways of investment and capital sources, term of the joint venture.
- IV. The contract of technology transfer or cooperation of the foreign party.
- V. Analysis on the economic benefits of the investment projects.
- VI. The documents concerning the environmental protection, land and bank commitments, as well as the documents of approval of the local governments for the construction. And
- VII. The matching conditions and preference policies of the local governments.