

\*注：本篇法规已被：国家税务总局公告 2011 年第 2 号——全文失效废止、部分条款失效废止的税收规范性文件目录（发布日期：2011 年 1 月 4 日，实施日期：2011 年 1 月 4 日）宣布失效或废止

国家税务总局关于下发 2007 年出口退税率文库的通知  
(国税函〔2007〕242 号)

各省、自治区、直辖市和计划单列市国家税务局：

根据现行出口货物退（免）税政策规定，结合 2007 年海关进出口税则（10 位码电子版），税务总局编制了 2007 年出口商品退税率文库（版本号 20070301A），现予下发，供各地税务机关办理出口货物退（免）税使用，并将有关事项通知如下：

一、出口商品退税率文库放置在税务总局进出口税收管理司 FTP 通讯服务器（100.16.125.25）“程序发布”目录下，请各地注意接收，并由出口退税审核系统的系统管理员在出口退税审核系统进行退税率文库升级。同时，各地税务机关应及时将出口退税申报系统的出口商品退税率文库升级包（外贸企业出口退税申报系统 9.0，生产企业出口退税申报系统 7.0）发放给出口企业。

二、对出口商品退税率文库执行中发现的问题，各地要及时报告税务总局（进出口税收管理司）。未经税务总局允许，严禁擅自改变出口货物退税率。

国家税务总局

二〇〇七年二月二十八日

海关总署关于进一步鼓励外商投资有关进口税收政策的通知  
(署税(1999)791号)

广东分署, 各直属海关、院校:

根据国务院指示精神, 为了鼓励外商投资, 决定进一步扩大对外商投资企业的进口税收优惠政策, 经商外经贸部、国家经贸委、财政部, 现就有关问题通知如下:

一、对已设立的鼓励类和限制乙类外商投资企业、外商投资研究开发中心、先进技术型和产品出口型外商投资企业(以下简称五类企业)技术改造, 在原批准的生产经营范围内进口国内不能生产或性能不能满足需要的自用设备及其配套的技术、配件、备件, 可按《国务院关于调整进口设备税收政策的通知》(国发(1997)37号)的规定免征进口关税和进口环节税。

(一) 享受本条免税优惠政策应符合以下条件:

1、资金来源应是五类企业投资总额以外的自有资金(具体是指企业储备基金、发展基金、折旧和税后利润, 下同);

2、进口商品用途: 在原批准的生产经营范围内, 对本企业原有设备更新(不包括成套设备和生产线)或维修;

3、进口商品范围: 国内不能生产或性能不能满足需要的设备(即不属于《国内投资项目不予免税的进口商品目录》的商品), 以及与上述设备配套的技术、配件、备件(包括随设备进口或单独进口的)。

(二) 征免税手续办理程序:

1、进口证明的出具: 由有关部门根据本条第(一)款第1、2点的规定出具《外商投资企业进口更新设备、技术及配件证明》(格式见附件一), 其中: 鼓励类、限制乙类外商投资企业由原出具项目确认书的部门出具(1997年12月31日以前批准设立的上述企业由原审批部门出具); 外商投资研究开发中心由原审批部门(具体部门详见本通知第二条第(一)款第1点)出具; 产品出口型企业和先进技术型企业由颁发《外商投资产品出口企业确认书》和《外商投资先进技术企业确认书》的外经贸部或省、自治区、直辖市、计划单列市的外经贸厅局出具。

2、征免税证明的办理: 企业所在地直属海关凭企业提交的上述进口证明、合同和进口许可证等有关资料, 并审核进口商品范围符合本条第(一)款第3点的规定后出具征免税证明。

(三) 特殊规定:

1、凡五类企业超出本条第(一)款第2点界定范围进行技术改造的, 其进口证明应由国家或省级经贸委按审批权限出具《技术改造项目确认登记证明》(格式见附件二)。

2、五类企业利用自有资金进行设备更新维修或技术改造, 需进口属于《国内投资项目不予免税的进口商品目录》内的商品, 如确属国内同类产品的性能不能满足需要的, 由归口管理该类产品的国家行业主管部门审核并出具《外商投资企业设备更新或技术改造进口国内不能生产的同类设备证明》(格式见附件三), 直属海关凭上述证明和《外商投资企业进口更新设备、技术及配件证明》或《技术改造项目确认登记证明》及合同和进口许可证等有关资

料办理设备及配套技术的免税审批手续。

二、外商投资设立的研究开发中心，在投资总额内进口国内不能生产或性能不能满足需要的自用设备及其配套的技术、配件、备件，可按《国务院关于调整进口设备税收政策的通知》（国发（1997）37号）的规定免征进口关税和进口环节税。

（一）享受本条免税优惠政策应符合以下条件：

1、享受单位应是经国家计委、国家经贸委、外经贸部以及各省、自治区、直辖市、计划单列市计委、经贸委、外经贸厅局批准，设立在外商投资企业内部或单独设立的专门从事产品或技术开发的科研机构；

2、资金来源限于在投资总额内；

3、进口商品范围：国内不能生产或性能不能满足需要的自用设备（指不属于《外商投资项目不予免税的进口商品目录》中的商品）及其配套的技术、配件、备件，但仅限于不构成生产规模的实验室或中试范畴，也不包括船舶、飞机、特种车辆和施工机械等。

（二）征免税手续办理程序：

1、项目确认书的出具：按照上述研究机构的审批权限由国家计委、国家经贸委、对外经贸部以及各省、自治区、直辖市、计划单列市计委、经贸委、外经贸厅局按照本条第（一）款第1、2点的规定出具外商投资研究开发中心项目确认书。项目确认书的格式和内容与署税（1997）1062号文所附《国家鼓励发展的内外资项目确认书》相同。

2、征免税证明的办理：企业所在地直属海关凭上述项目确认书及有关资料，比照署税（1997）1062号文的规定办理。

三、对符合中西部省、自治区、直辖市利用外资优势产业和优势项目目录（由国务院批准后另行发布，下同）的项目，在投资总额内进口国内不能生产或性能不能满足需要的自用设备及其配套的技术、配件、备件，除国发（1997）37号文规定的《外商投资项目不予免税的进口商品目录》外，免征进口关税和进口环节税。有关手续比照署税（1997）1062号文对外商投资项目的有关规定办理。

四、对符合中西部省、自治区、直辖市利用外资优势产业和优势项目目录的项目，在投资总额外利用自有资金进口享受税收优惠政策商品范围及免税手续比照本通知第一条对五类企业的有关规定办理。

五、符合本通知规定免税进口的货物为海关监管货物，企业不能擅自出售和转让。设备更新或技术改造而被替换的设备，如在本企业内继续使用，海关按监管年限进行管理，在监管年限内出售和转让给其他可享受进口设备税收优惠政策企业的，可免于补税，否则应照章征税。

六、企业所在地直属海关与进口地海关要加强联系配合，提高办事效率。直属海关经审核无误出具《进口货物征免税证明》后，尽快通知进口地海关办理免税验放。如企业所在地系非直属海关所在地，可由所在地处级海关受理初审，报送直属海关核准，出具征免税证明。总署将组织力量，尽快补充和调整《减免税管理系统》，将此项税收优惠政策纳入计算机管理。

七、此项税收优惠政策涉及的部门多、政策性强，各海关要认真学习贯彻文件精神，严格遵照执行，不得擅自扩大免税范围。要主动与地方政府和有关主

管部门联系，做好宣传工作。

八、本通知自1999年9月1日起实施，但已征收的税款不予退还。在此日期以后报关进口，尚未办结征税手续的，按本通知的规定办结免税手续后，予以免税结案，已征收的保证金准予退还。

执行中的问题和情况，请及时报总署关税征管局。

附件一：外商投资企业进口更新设备、技术及配件证明

附件二：技术改造项目确认登记证明

附件三：外商投资企业设备更新或技术改造进口国内不能生产的同类设备证明

海关总署  
一九九九年十一月二十

二日

附件一 外商投资企业进口更新设备、技术及配件证明

编号：

\_\_\_\_\_海关：

兹证明 (企业名称) 利用投资总额以外的自有资金对原有设备进行更新或维修，请按海关总署署税(1999)791号文的规定，办理免征进口关税和进口环节税有关手续。

资金性质：

企业自有资金总额：

万元人

民币

进口更新设备、技术及配件用汇额：

万

美元

附：进口更新设备、技术及配件清单

备注：

审批部门  
(司局级印

章)

年 月

日

附件二 技术改造项目确认登记证明

编号：

\_\_\_\_\_海关：

根据国务院有关规定以及海关总署署税(1999)791号文的规定，

兹证明：本项目经

以

号文

于 年

月 日批准可行性研究报告，请按规定办理进口设备减免税手续。

项目单位：

项目性质：

项目内容：

项目投资额：

万元人

民币

其中自有资金：

万元人

民币

项目用汇额：

万

美元

备注：

审批部门（盖

章）

年 月

日

附件三 外商投资企业设备更新或技术

改造进口国内不能生产的同类设备证明

编号：

\_\_\_\_\_海关：

兹证明 \_\_\_\_\_（企业名称）在本企业设备更新  
或技术改造中进口的设备（详见所附清单），价值 \_\_\_\_\_（外  
币），目前在国内不能生产或同类产品中性能不能满足需要，请按海关总署署  
税（1999）791号文的规定办理免征进口关税和进口环节税有关手续。

附：进口国内不能生产的同类设备清单

国家行业主管

部门

司局（盖

章）

年 月

日

chl\_26504

文件提供：law.chinalawinfo.com 北大法宝-《中国法律检索系统》Tel:010-82668266

Circular of the Customs General Administration on Import Taxation Policy for Further  
Encouraging Foreign Investment

(Shu Shui [1999] No. 791 November 22, 1999)

The Customs General Administration Guangdong Branch, the various Customs directly under the Customs General Administration and universities and colleges:

In accordance with the spirit of the instructions of the State Council, With a view to encouraging foreign investment, the Customs General Administration has decided, after consulted with the Ministry of Foreign Trade and Economic Cooperation, the State Economic and Trade Commission and the Ministry of Finance, to further expand the preferential import taxation policy on foreign investment. The relevant issues are notified as follows:

1. For importation, within their productive operation scope originally approved, of self-using equipment and technology, fittings and spare parts that can not be produced at home or their capacities can not meet the demands, by the established foreign investment enterprises under Encouraged Category and Restrictive Category B, research and development centres with foreign investment, foreign investment enterprises with advanced technology and foreign investment enterprises of export-oriented products (hereinafter referred to as five categories of enterprises for short) for technology reform, Customs duties and import tax may be exempt in accordance with the Circular of the State Council on the Adjustment of the Taxation Policy On Imported Equipment (Guofa [1999] No. 37).

1. Those enjoying tax exemption incentives specified in this Article should meet the following conditions:

(1) Their sources of funds should be self-owned funds (specifically referred to the enterprise's reserve funds, development funds, deducting depreciation fee and profit after tax payment) outside the total amount of investment of the five categories of enterprises;

(2) The use of imported commodities: renewal or maintenance, within the productive operation scope originally approved, of the original equipment of the enterprises (complete set of equipment and production lines are not included);

(3) Import commodities scope: equipment not capable to produce at home (i. e commodities outside the List of Import Commodities by Home Investment Projects Not to Be Exempted from Tax) as well as technology, fittings and spare parts forming complete set with the above mentioned equipment (including those imported along with the equipment or those imported in separation).

2. Procedures to go through for levy or exemption from tax:

(1) Importation testimony produced: Testimonial Paper for Importation, by Foreign Investment

Enterprises, of Renewal Equipment, Technology, Fittings and Spare Parts (for the form, see appendix one below) produced by the departments concerned in accordance with the provisions of sub-sections one and two, Clause 1 of this Article, of which testimonial paper for enterprises under Encouraged Category and Restrictive Category B should be produced by the original authorities for examination and approval that had produced project confirmation (for the above mentioned enterprises set up with approval prior to the date of December 31, 1997, their testimonial paper should be produced by the original authorities for examination and approval); testimonial paper for research and development centres with foreign investment should be produced by the original authorities for examination and approval (for the details, see the sub-section one, Clause, Article 2 of the present Circular); testimonial paper for products export-oriented enterprises and enterprises with advanced technology should be produced by the Ministry of Foreign Trade and Economic Cooperation or by the departments of foreign trade and economic cooperation of the various provinces, autonomous regions, municipalities directly under the State Council and municipalities under central planning that had issued Confirmation Paper for products Export-Oriented Foreign Investment Enterprises and Confirmation Paper for Foreign Investment Enterprises with Advanced Technology.

(2) Procedures to go through for testimony for levy or exemption from tax: Customs directly under the Customs General Administration in the places where the enterprises are located shall produce testimonial paper by the above mentioned testimonial papers, contracts and import licenses and other material related after verifying the importation commodities scope against the provisions of sub-section three, Clause of this Article.

### 3. Specific rules:

(1) In case the five categories of enterprises carry out technology reform beyond the scope as defined by sub-section two, Clause 1 of this Article, their importation should be testified by Registration Certificate for Confirmation of Technology Reform Projects produced according to their respective examination and approval power by the State or the provincial economic and trade commission (for the form, see appendix 2);

(2) In case the five categories of enterprises carry out equipment renewal and maintenance or technology reform by using their own funds, which needs to import commodities within the confines of the List of Import Commodities by Home Investment Projects Not to Be Exempt from Tax, and if the commodities are surely of the same kind of products whose capacities can not meet the demands, they shall be verified by the State industrial department in charge of the said products, and shall have to produce from the same department Certificate for Importation of the Same Kind of Equipment Needed by Foreign Investment Enterprises for Equipment Renewal or Technology Reform that Can Not Be Produced at Home (for the form, see appendix 3). And Customs directly under the Customs General Administration shall handle the procedures for examination and approval for tax exemption for the equipment and technology forming a complete set imported, by the above mentioned testimony and Certificate for Importation by Foreign Investment Enterprises, of Renewal Equipment, Technology, Fittings and Spare Parts or Registration Certificate for Confirmation of Technology Reform Projects, and contracts, import

license and other material related.

2. Importation, within their total amount of investment, by research and development centres established by using foreign investment, of self-using equipment and technology, fittings and spare parts forming a complete set which can not be produced at home or their capacities can not meet the demands, shall be exempt from Customs duties and import tax in accordance with the Provisions of Circular of the State Council On the Adjustment of Taxation Policy On Imported Equipment (Guofa [1999] No. 37).

1. Those enjoying taxation incentives specified in this Article should meet the following conditions:

(1) The enjoying units should be research institutions set up within the foreign investment enterprises or separately established, specially engaged in the development of products or technology that are approved by the State Planning Commission, State Economic and Trade Commission, the Ministry of Foreign Trade and Economic Cooperation as well as the departments or bureaus of planning commissions, economic and trade commissions and foreign trade and economic cooperation of the various provinces, autonomous regions, municipalities directly under the State Council and municipalities under central planning;

(2) The source of funds is confined within the total amount of investment;

(3) Import commodities scope: self-using equipment can not be produced at home or their capacities can not meet the demands (referred to commodities outside the List of Import Commodities by Foreign Investment Projects Not to Be Exempt from Tax) and technology, fittings and spare parts forming complete set which do not constitute laboratories with production size or medium experiment norm, and do not include ships, airplanes, special types of vehicles and construction machinery.

2. Procedures to go through for levy and exemption from Tax:

(1) Project confirmation paper to be produced: Project confirmation paper for research and development centres with foreign investment shall be produced, according to the examination and approval power over the above mentioned research institutions, and the provisions of sub-sections one and two, Clause 1 of this Article, by the State Planning Commission, the State Economic and Trade Commission, Ministry of Foreign Trade and Economic Cooperation and the departments or bureaus of planning commissions, economic and trade commissions and foreign trade and economic cooperation of the various provinces, autonomous regions, municipalities directly under the State Council and municipalities under central planning. The form and contents of the project confirmation paper are the same with those of Confirmation Papers for Home and Foreign Investment Projects Encouraged for Development by the State attached to Document Shu Shui [1999] No. 1062.



(2) Handling of the certificate for levy or exemption from tax: Customs directly under the Customs General Administration in the places where the enterprises are located shall handle the certificate by the above mentioned projects for confirmation paper and the relevant material and on the analogy of the provisions of Document Shu Shui [1999] No. 1062.

3. For those projects conforming to the list of the advantageous industries and advantageous projects for utilizing foreign investment of the central and west provinces, autonomous regions and municipalities directly under the State Council (the list will separately be issued after approval by the State Council, same below), their import within their total amount of investment, of self-using equipment which can not be produced at home or their capacities can not meet the demands, and technology, fittings and spare parts forming a complete set, shall be exempt from import duties and import tax, except those prescribed in Document Guofa [1999] No. 37 entitled the List of Import Commodities by Foreign Investment Projects Not to Be Exempt from Tax. The relevant procedures shall be handled on the analogy of the regulations on foreign investment projects described in Document Shushui [1999] No. 1062.

4. For those projects conforming to the list of the advantageous industries and advantageous projects for utilizing foreign investment in the central and west provinces, autonomous regions and municipalities directly under the State Council, the scope of commodities imported with their own funds outside their total amount of investment which enjoy preferential taxation policy and the procedures for tax exemption shall be handled on the analogy of the relevant provisions on the five categories of enterprises described in Article of the present Circular.

5. Where the goods imported with tax exemption in accordance with the regulations of this Circular are goods under the Customs' supervision and control, they shall not be sold and transferred freely by the enterprises themselves. Equipment replaced owing to equipment renewal or technology reform, if continually to be used within the enterprises, shall be managed over according to the period for supervision and control by the Customs, and shall be exempt from additional tax payment in case the equipment is sold or transferred within the period for supervision and control to enterprises enjoying preferential taxation policy for imported equipment. In other cases, tax shall be levied according to the laws and regulations related.

6. Customs directly under the Customs General Administration where the enterprises are located should strengthen contact and coordination with the Customs where the goods are imported and should raise up working efficiency. Customs directly under the Customs General Administration should inform as soon as possible the Customs where the goods are imported for handling the procedures for check and approval of tax exemption after verifying without error the Certificate for Levy or Exemption from Tax for Imported Goods presented. In case the Customs where the enterprises are located are not the seating places of the Customs directly under the Customs General Administration, applications can be accepted and examined by the Customs at lower level

in the seating place, be reported to the Customs directly under the Customs General Administration for verification and for producing certificate for levy or exemption from tax. The Customs General Administration will organize forces to supplement and readjust as soon as possible the Management System for Tax Reduction and Exemption and to computerize the management of this preferential taxation policy.

7.This preferential taxation policy involves multi-departments and multi-policies, and the various Customs should learn and grasp in real earnest the spirit of the document, and should strictly carry it out and should not expand at their will tax exemption scope. The Customs should actively contact local governments and the responsible departments concerned to do well propaganda work.

8.The present Circular shall be enforced from September 1, 1999, but the tax payment already collected shall not be returned. Those declared and imported after this date but without going through tax levy procedures, Customs clearance shall be made for them with tax exemption, and their securities already charged shall be returned to them.

For any question and situation that may arise in implementation, please report in time to the Department for Customs Duties Collection and Control of the Customs General Administration.

Appendix 1: Certificate for Importation of Renewal Equipment, Technology, Fittings and Spare Parts by Foreign Investment Enterprises (Omitted)

Appendix 2: Certificate Registered for Confirmation for Technology Reform Projects (Omitted)

Appendix 3: Certificate for Importation of the Same Kind of Equipment Needed by Foreign Investment Enterprises for Equipment Renewal or Technology Reform that Can Not Be Produced at Home (Omitted)

中华人民共和国国务院令  
(第 538 号)

《中华人民共和国增值税暂行条例》已经 2008 年 11 月 5 日国务院第 34 次常务会议修订通过，现将修订后的《中华人民共和国增值税暂行条例》公布，自 2009 年 1 月 1 日起施行。

总 理 温家宝  
二〇〇八年十一月十日

中华人民共和国增值税暂行条例  
(1993 年 12 月 13 日中华人民共和国国务院令第 134 号  
发布 2008 年 11 月 5 日国务院第 34 次常务会议修订通过)

**第一条** 在中华人民共和国境内销售货物或者提供加工、修理修配劳务以及进口货物的单位和个人，为增值税的纳税人，应当依照本条例缴纳增值税。

**第二条** 增值税税率：

(一) 纳税人销售或者进口货物，除本条第(二)项、第(三)项规定外，税率为 17%。

(二) 纳税人销售或者进口下列货物，税率为 13%：

1. 粮食、食用植物油；
2. 自来水、暖气、冷气、热水、煤气、石油液化气、天然气、沼气、居民用煤炭制品；
3. 图书、报纸、杂志；
4. 饲料、化肥、农药、农机、农膜；
5. 国务院规定的其他货物。

(三) 纳税人出口货物，税率为零；但是，国务院另有规定的除外。

(四) 纳税人提供加工、修理修配劳务(以下称应税劳务)，税率为 17%。

税率的调整，由国务院决定。

**第三条** 纳税人兼营不同税率的货物或者应税劳务，应当分别核算不同税率货物或者应税劳务的销售额；未分别核算销售额的，从高适用税率。

**第四条** 除本条例第十一条规定外，纳税人销售货物或者提供应税劳务(以下简称销售货物或者应税劳务)，应纳税额为当期销项税额抵扣当期进项税额后的余额。应纳税额计算公式：

应纳税额 = 当期销项税额 - 当期进项税额

当期销项税额小于当期进项税额不足抵扣时，其不足部分可以结转下期继续抵扣。

**第五条** 纳税人销售货物或者应税劳务，按照销售额和本条例第二条规定的税率计算并向购买方收取的增值税额，为销项税额。销项税额计算公式：

销项税额=销售额×税率

**第六条** 销售额为纳税人销售货物或者应税劳务向购买方收取的全部价款和价外费用，但是不包括收取的销项税额。

销售额以人民币计算。纳税人以人民币以外的货币结算销售额的，应当折合成人民币计算。

**第七条** 纳税人销售货物或者应税劳务的价格明显偏低并无正当理由的，由主管税务机关核定其销售额。

**第八条** 纳税人购进货物或者接受应税劳务（以下简称购进货物或者应税劳务）支付或者负担的增值税额，为进项税额。

下列进项税额准予从销项税额中抵扣：

（一）从销售方取得的增值税专用发票上注明的增值税额。

（二）从海关取得的海关进口增值税专用缴款书上注明的增值税额。

（三）购进农产品，除取得增值税专用发票或者海关进口增值税专用缴款书外，按照农产品收购发票或者销售发票上注明的农产品买价和13%的扣除率计算的进项税额。进项税额计算公式：

进项税额=买价×扣除率

（四）购进或者销售货物以及在生产经营过程中支付运输费用的，按照运输费用结算单据上注明的运输费用金额和7%的扣除率计算的进项税额。进项税额计算公式：

进项税额=运输费用金额×扣除率

准予抵扣的项目和扣除率的调整，由国务院决定。

**第九条** 纳税人购进货物或者应税劳务，取得的增值税扣税凭证不符合法律、行政法规或者国务院税务主管部门有关规定的，其进项税额不得从销项税额中抵扣。

**第十条** 下列项目的进项税额不得从销项税额中抵扣：

（一）用于非增值税应税项目、免征增值税项目、集体福利或者个人消费的购进货物或者应税劳务；

（二）非正常损失的购进货物及相关的应税劳务；

（三）非正常损失的在产品、产成品所耗用的购进货物或者应税劳务；

（四）国务院财政、税务主管部门规定的纳税人自用消费品；

（五）本条第（一）项至第（四）项规定的货物的运输费用和销售免税货物的运输费用。

**第十一条** 小规模纳税人销售货物或者应税劳务，实行按照销售额和征收率计算应纳税额的简易办法，并不得抵扣进项税额。应纳税额计算公式：

应纳税额=销售额×征收率

小规模纳税人的标准由国务院财政、税务主管部门规定。

**第十二条** 小规模纳税人增值税征收率为3%。

征收率的调整，由国务院决定。

**第十三条** 小规模纳税人以外的纳税人应当向主管税务机关申请资格认定。具体认定办法由国务院税务主管部门制定。

小规模纳税人会计核算健全，能够提供准确税务资料的，可以向主管税务机关申请资格认定，不作为小规模纳税人，依照本条例有关规定计算应纳税额。

**第十四条** 纳税人进口货物，按照组成计税价格和本条例第二条规定的税率计算应纳税额。组成计税价格和应纳税额计算公式：

组成计税价格=关税完税价格+关税+消费税

应纳税额=组成计税价格×税率

**第十五条** 下列项目免征增值税：

- (一) 农业生产者销售的自产农产品；
- (二) 避孕药品和用具；
- (三) 古旧图书；
- (四) 直接用于科学研究、科学试验和教学的进口仪器、设备；
- (五) 外国政府、国际组织无偿援助的进口物资和设备；
- (六) 由残疾人组织直接进口供残疾人专用的物品；
- (七) 销售的自己使用过的物品。

除前款规定外，增值税的免税、减税项目由国务院规定。任何地区、部门均不得规定免税、减税项目。

**第十六条** 纳税人兼营免税、减税项目的，应当分别核算免税、减税项目的销售额；未分别核算销售额的，不得免税、减税。

**第十七条** 纳税人销售额未达到国务院财政、税务主管部门规定的增值税起征点的，免征增值税；达到起征点的，依照本条例规定全额计算缴纳增值税。

**第十八条** 中华人民共和国境外的单位或者个人在境内提供应税劳务，在境内未设有经营机构的，以其境内代理人为扣缴义务人；在境内没有代理人的，以购买方为扣缴义务人。

**第十九条** 增值税纳税义务发生时间：

(一) 销售货物或者应税劳务，为收讫销售款项或者取得索取销售款项凭据的当天；先开具发票的，为开具发票的当天。

(二) 进口货物，为报关进口的当天。

增值税扣缴义务发生时间为纳税人增值税纳税义务发生的当天。

**第二十条** 增值税由税务机关征收，进口货物的增值税由海关代征。

个人携带或者邮寄进境自用物品的增值税，连同关税一并计征。具体办法由国务院关税税则委员会会同有关部门制定。

**第二十一条** 纳税人销售货物或者应税劳务，应当向索取增值税专用发票的购买方开具增值税专用发票，并在增值税专用发票上分别注明销售额和销项税额。

属于下列情形之一的，不得开具增值税专用发票：

- (一) 向消费者个人销售货物或者应税劳务的；
- (二) 销售货物或者应税劳务适用免税规定的；
- (三) 小规模纳税人销售货物或者应税劳务的。

**第二十二条 增值税纳税地点：**

(一) 固定业户应当向其机构所在地的主管税务机关申报纳税。总机构和分支机构不在同一县（市）的，应当分别向各自所在地的主管税务机关申报纳税；经国务院财政、税务主管部门或者其授权的财政、税务机关批准，可以由总机构汇总向总机构所在地的主管税务机关申报纳税。

(二) 固定业户到外县（市）销售货物或者应税劳务，应当向其机构所在地的主管税务机关申请开具外出经营活动税收管理证明，并向其机构所在地的主管税务机关申报纳税；未开具证明的，应当向销售地或者劳务发生地的主管税务机关申报纳税；未向销售地或者劳务发生地的主管税务机关申报纳税的，由其机构所在地的主管税务机关补征税款。

(三) 非固定业户销售货物或者应税劳务，应当向销售地或者劳务发生地的主管税务机关申报纳税；未向销售地或者劳务发生地的主管税务机关申报纳税的，由其机构所在地或者居住地的主管税务机关补征税款。

(四) 进口货物，应当向报关地海关申报纳税。

扣缴义务人应当向其机构所在地或者居住地的主管税务机关申报缴纳其扣缴的税款。

**第二十三条 增值税的纳税期限**分别为1日、3日、5日、10日、15日、1个月或者1个季度。纳税人的具体纳税期限，由主管税务机关根据纳税人应纳税额的大小分别核定；不能按照固定期限纳税的，可以按次纳税。

纳税人以1个月或者1个季度为1个纳税期的，自期满之日起15日内申报纳税；以1日、3日、5日、10日或者15日为1个纳税期的，自期满之日起5日内预缴税款，于次月1日起15日内申报纳税并结清上月应纳税款。

扣缴义务人解缴税款的期限，依照前两款规定执行。

**第二十四条 纳税人进口货物**，应当自海关填发海关进口增值税专用缴款书之日起15日内缴纳税款。

**第二十五条 纳税人出口货物**适用退（免）税规定的，应当向海关办理出口手续，凭出口报关单等有关凭证，在规定的出口退（免）税申报期内按月向主管税务机关申报办理该项出口货物的退（免）税。具体办法由国务院财政、税务主管部门制定。

出口货物办理退税后发生退货或者退关的，纳税人应当依法补缴已退的税款。

**第二十六条 增值税的征收管理**，依照《中华人民共和国税收征收管理法》及本条例有关规定执行。

**第二十七条 本条例**自2009年1月1日起施行。

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# ATTACHMENT B18- ENGLISH

## Order of the State Council of the People's Republic of China (No. 538)

The Interim Regulation of the People's Republic of China on Value Added Tax was amended and adopted at the 34th executive meeting of the State Council on November 5, 2008.

The amended Interim Regulation of the People's Republic of China on Value Added Tax is hereby promulgated and shall come into force as of January 1, 2009.

Premier Wen Jiabao

November 10, 2008

Interim Regulation of the People's Republic of China on Value Added Tax (Promulgated by Order No. 134 of the State Council of the People's Republic of China on December 13, 1993 Amended and adopted at the 34th executive meeting of the State Council on November 5, 2008)

Article 1 Entities and individuals engaged in the sale of goods, supply of processing, repair and replacement services, and import of goods within the territory of the People's Republic of China are taxpayers of value added tax (hereinafter referred to as "taxpayers"), and shall pay VAT in accordance with this Regulation.

Article 2 VAT rates:

1. For taxpayers selling or importing goods, other than those as specified in Items 2 and 3 of this Article, the tax rate shall be 17%.

2. For taxpayers selling or importing the following goods, the tax rate shall be 13%.

(1) food grains, edible vegetable oil;

(2) tap water, heating, air conditioning, hot water, coal gas, liquefied petroleum gas, natural gas, methane, and coal/ charcoal products for household use.

(3) books, newspapers, magazines;

(4) feed, fertilizer, pesticide, agricultural machinery and agricultural film; and

(5) other goods as prescribed by the State Council.

3. For taxpayers exporting goods, the tax rate shall be zero, except as otherwise prescribed by the State Council.

4. For taxpayers supplying processing, and repair and replacement services (hereinafter referred to as "taxable service"), the tax rate shall be 17%.

Any adjustments to the tax rates shall be decided by the State Council.

Article 3 For a taxpayer concurrently engaged in goods or taxable services at different tax rates, the sales amounts for goods or taxable services at different tax rates shall be calculated separately, otherwise, the higher tax rate shall apply.

Article 4 Except for the provisions in Article 11 of this Regulation, for a taxpayer engaged in selling goods or supplying taxable services, the payable tax amount shall be the balance after offsetting or deducting the input tax amount for the current period against or from the output tax amount for the current period. The formula for computing the payable tax amount:

the payable tax amount = the output tax amount for the current period - the input tax amount for the current period

If the output tax amount for the current period is less than and insufficient to offset against or deduct the input tax amount for the current period, the deficiency can be carried forward to the



following period for offset or deduction.

Article 5 The VAT tax amount that a taxpayer selling goods or supplying taxable service calculates on the basis of the sales amount and at the tax rate as prescribed in Article 2 of this Regulation and collects from the buyer is the output tax amount. The formula for the calculation of the output tax amount:

the output tax amount = the sales amount  $\times$  the tax rate

Article 6 The sales amount shall be the full price and ex-price fees that a taxpayer charges the buyer for selling goods or supplying taxable service, but exclude the output tax amount collected.

The sales amount shall be calculated in RMB. Where a taxpayer settles the sales amount in a currency other than RMB, it (he) shall convert it into RMB.

Article 7 If the price of the goods sold or taxable service supplied by a taxpayer is obviously low without a justifiable reason, the competent taxation organ shall verify and determine the sales amount.

Article 8 The VAT amount that a taxpayer pays or bears for buying goods or accepting taxable service is the input tax amount.

The following input tax amounts are allowed to be offset against or be deducted from the input tax amounts:

1. the VAT amount as indicated in the special VAT invoice obtained from the seller;
2. the VAT amount as indicated in the special bill of payment of import VAT obtained from the customs house;
3. for the purchase of agricultural products, besides obtaining the special VAT invoice or customs special bill of payment of import VAT, the input tax amount is calculated on the basis of the agricultural product purchase price as indicated in the agricultural product purchase invoice or sales invoice and at a deduction rate of 13%. The formula for the calculation of the input tax amount:

the input tax amounts = the purchase price  $\times$  the deduction rate

4. For the purchase or sale of goods and payments for freight during the production and business operations, the input tax amount is calculated on the basis of the freight amount as indicated in the freight settlement voucher and at the deduction rate of 7%. The formula for the calculation of the input tax:

the input tax amount = the freight amount  $\times$  the deduction rate

Any adjustments to the allowed deduction items and rates shall be decided by the State Council.

Article 9 For a taxpayer purchasing any goods or taxable service, if the VAT deduction voucher it (he) obtains does not conform to law, administrative regulation, or relevant provisions of the taxation administrative department of the State Council, the input tax amount shall not be offset against or deducted from the output tax amount.

Article 10 The input tax amount on any of the following items shall not be offset against or be deducted from the output tax amount:

1. the purchased goods or taxable services used for non-VAT taxable items, VAT-free items, collective welfare or individual consumption;
2. the abnormally lost purchased goods and relevant taxable services;
3. the abnormally lost purchased goods or taxable services for products under production or finished products;
4. the taxpayer's self-use consumables as prescribed by the finance and taxation administrative

departments of the State Council; and

5. the freight of goods and freight of sold tax-free goods as described in Items 1 through 4 of this Article.

Article 11 For selling goods or taxable service of a small-scale taxpayer, a simple approach shall be employed to calculate the payable tax amount on the basis of the sales amount and at the tax rate and the input tax amount shall not be offset or deducted. The formula for the calculation of the payable amount:

the payable tax amount = the sales amount  $\times$  the tax rate

the criterions for small-scale taxpayers shall be formulated by the finance and taxation administrative departments of the State Council.

Article 12 The tax rate for the VAT on small-scale taxpayers shall be 3%.

Any adjustment to the tax rate shall be decided by the State Council.

Article 13 A taxpayer other than a small-scale taxpayer shall apply to the taxation administrative department for determination of its qualification. The concrete determination measures shall be formulated by the taxation administrative department of the State Council.

Where a small-scale taxpayer with independent accounting is able to provide accurate tax-related materials, it may apply to the competent taxation organ for determination of its qualification for not being treated as a small-scale taxpayer in the calculation of the payable tax amount under this Regulation

Article 14 For goods imported by a taxpayer, the payable tax amount shall be calculated on the basis of the composite assessable value and the tax rates as given in Article 2 of this Regulation. The formulas for the calculation of the composite assessable value and the payable tax amount:

the composite assessable value = the customs duty-paid value + the customs duty + the consumption tax

the payable tax amount = the composite assessable value  $\times$  the tax rate

Article 15 The following items shall be exempted from the VAT:

1. self-produced agricultural products sold by agricultural producers;
2. contraceptive medicines and devices;
3. antique books;
4. apparatus and equipment imported and directly used for scientific research, experiment and teaching;
5. imported materials and equipment from foreign governments and international organizations as gratuitous aid;
6. articles exclusively for persons with disabilities that are directly imported by organizations of persons with disabilities; and
7. self-used articles sold by the seller.

Except for the provisions of the preceding paragraph, the VAT exemption and reduction items shall be prescribed by the State Council. No other region or department shall prescribe any tax exemption or reduction item.

Article 16 For a taxpayer concurrently engaged in VAT-free or VAT reduction items, it (he) shall calculate the sales amounts of the VAT-free or VAT reduction items separately, otherwise, it (he) shall not enjoy the tax exemptions or reductions.

Article 17 If the sales amount of a taxpayer does not reach the VAT threshold as prescribed by the finance and taxation administrative departments of the State Council, it shall be exempted from

the VAT. If it reaches the aforesaid threshold, the VAT shall be calculated and paid in full amount on the basis of this Regulation.

Article 18 Where an entity or individual outside the territory of the People's Republic of China supplies taxable services inside the territory of the People's Republic of China, and it (he) has not established a business institution within China, its agent within China shall be the withholding obligor. If it (he) has no agent within China, the purchaser shall be the withholding obligor.

Article 19 The time at which an obligation to pay the VAT arises shall be as follows:

1. For the goods or taxable services sold, it is the date on which the sales price payment is received or the sales voucher as requested is obtained. If an invoice is issued in advance, it shall be the same day when the invoice is issued.
2. For imported goods, it is the date of customs declaration for import.

The time at which an obligation to withhold the VAT arises shall be the same day when an obligation to pay the VAT arises.

Article 20 The VAT shall be collected by taxation organs and the VAT on imported goods shall be withheld by the customs houses.

The VAT on self-use articles carried or mailed into China by individuals shall be levied together with the customs duties. The specific measures shall be formulated by the Tariff Policy Committee of the State Council in conjunction with relevant departments.

Article 21 The taxpayer of goods or taxable service sold shall issue a special VAT invoice to the buyer requesting for a special VAT invoice and give clear indications of the sales amount and output tax amount on it.

Under any of the following circumstances, no special VAT invoice shall be issued:

1. The goods or taxable services are sold to individual consumers;
2. The tax-free provisions apply to the goods or taxable services sold; and
3. The goods or taxable services are sold by small-scale taxpayers.

Article 22 The VAT payment places:

1. Businesses with a fixed establishment shall file tax returns with the competent taxation organ at the locality where the establishment is located. If the head office and the branch are not situated in the same county (or city), they shall file tax returns separately to their respective local competent taxation organ. The head office may, upon the approval of the finance or taxation administrative department of the State Council or its authorized finance or taxation organ, file tax returns with the competent taxation organ at the locality where the establishment is located on a consolidated basis.
2. Businesses with fixed establishments selling goods or taxable services in different counties (or cities) shall apply for the issuance of an outbound business activities tax administration certificate from the competent taxation authority at the locality where the establishment is located and shall file tax returns with the competent taxation authority at the locality where the establishment is located. If they do not obtain the outbound business activities tax administration certificate, they shall file tax returns with the competent taxation organ at the locality where the sales activities take place or where the taxable services occur. The competent taxation organ at the locality where the establishment is located shall collect the overdue taxes for which no tax return has been filed with the competent taxation organ at the locality where the sales activities take place or where the taxable services occur.
3. Business without a fixed establishment selling goods or taxable services shall file tax returns

with the competent taxation organ at the locality where the sales activities take place or where the taxable services occur. If it fails to do so, the competent taxation organ at the locality where it is located or resides shall levy the overdue taxes.

4. For imported goods, tax returns shall be filed with the customs house at the locality where the customs declaration is made.

A withholding obligor shall file tax returns and pay the tax amounts, which it withholds, to the competent taxation organ at the place where its institution or domicile is located.

Article 23 The VAT taxable period shall be one day, three days, five days, 10 days, 15 days, one month or one quarter. The specific taxable period of a taxpayer shall be determined respectively by the competent taxation organ on the basis of the payable tax amount of the taxpayer. If the tax cannot be paid on a regular period basis, it can be assessed on a transaction-by-transaction basis.

A taxpayer who adopts one month or one quarter as a taxable period shall file tax returns within 15 days after the expiration of such a period. If it (he) adopts one day, three days, five days, 10 days or 15 days as a taxable period, it (he) shall prepay the tax within five days after the expiration of such a period and within 15 days of the following month, file a tax return and settle the payable tax amount of the immediately previous month.

The time limit for a withholding obligor to deliver tax payment shall be governed by the preceding two paragraphs.

Article 24 A taxpayer of imported goods shall pay the tax within 15 days from the date on which the customs house fills out the special bill of payment of import VAT issued by the customs offices.

Article 25 A taxpayer exporting tax-rebate (exemption) goods shall go through the export formalities in the customs house and within the prescribed time limit for applying for tax rebate (exemption) and on a monthly basis, apply to the competent taxation organ for handling the tax rebate (exemption) for the exported goods on the strength of export declaration forms. The concrete measures shall be formulated by the finance or taxation administrative department of the State Council.

Where any exported goods are returned or a customs declaration is withdrawn after the completion of the tax rebate on the exported goods, the taxpayer shall pay back the said tax rebate according to law.

Article 26 The administration of collection of the VAT shall be governed by the Law of the People's Republic of China on the Administration of Tax Collection and the relevant provisions in this Regulation.

Article 27 This Regulation shall come into force as of January 1, 2009.

Public  
File 149

## ATTACHMENT B17 - CHINESE

### 海关总署、国家发展改革委关于内外资鼓励项目 免税确认审批有关问题的通知 (署税发〔2009〕290号)

广东分署、各直属海关；各省、自治区、直辖市、计划单列市发展改革委、经（贸）委，新疆生产建设兵团发展改革委；

为严格执行《国务院关于调整进口设备税收政策的通知》（国发〔1997〕37号，以下简称《通知》）规定，进一步做好鼓励类投资项目审批工作，加强各直属海关与各省、自治区、直辖市和计划单列市投资项目主管部门（以下简称省级项目审批部门）的联系配合，同时根据国务院“三定”方案关于《产业结构调整指导目录》和《外商投资产业指导目录》由国家发展改革委牵头拟定的规定，现就有关事项通知如下：

一、省级项目审批部门在审批（核准）内外资投资项目和出具《项目确认书》过程中，承担审核有关投资项目是否适用鼓励类产业条目的职责。海关作为鼓励类内外资投资项目项下进口设备的减免税审批部门，负有配合省级项目审批部门共同严格把关，正确执行国家进口税收政策的职责。

二、内外资投资项目所在地直属海关（或其授权的隶属海关）应凭省级项目审批部门出具的《项目确认书》受理相关投资项目的减免税申请。对于因产业条目内容表述不清晰容易产生争议或者海关认为有关项目适用鼓励类产业条目存在明显不当的，直属海关应当主动与省级项目审批部门联系沟通，如果省级项目审批部门认为适用产业条目正确的，应当上报国家发展改革委申请确认，并将上报文件抄送项目所在地直属海关。

在国家发展改革委回复确认意见前，海关暂不受理相关投资项目的减免税申请。项目单位为此向海关申请先凭税款担保放行货物的，海关可以受理。

国家发展改革委向省级项目审批部门回复有关投资项目是否适用鼓励类产业条目意见的同时，将相关意见抄送项目所在地直属海关。海关根据国家发展改革委的确认意见，决定是否办理有关内外资项目的减免税备案、审批手续。

三、对于海关已经根据省级项目审批部门出具的《项目确认书》办理了减免税备案、审批手续的内外资投资项目，经审计部门检查或海关系统自查后提出有关投资项目适用鼓励类产业条目质疑的，按照上述第二条的有关规定办理。

经国家发展改革委审核确认有关投资项目不适用鼓励类产业条目的，海关凭国家发展改革委的确认意见停止受理有关投资项目的减免税申请，同时根据相关法律法规的规定补征已减免税进口货物的税款。

四、海关在根据省级项目审批部门出具的《项目确认书》办理相关内外资投资项目的减免税备案、审批手续时，应当加强对投资项目是否适用相关鼓励类产业条目的审核；如有疑问，应及时与省级项目审批部门进行沟通，尽量避免事后对已经办理减免税备案、审批手续的投资项目是否适用鼓励类产业条目的问题提出质疑。

五、海关在根据省级项目审批部门出具的《项目确认书》办理相关投资项目的减免税备案、审批手续时遇到超权限审批、拆分项目及其他违规问题，也按照上述第一条至第四条规定的原则办理。

六、对于省级项目审批部门出具《项目确认书》经常出现适用鼓励类产业条目差错、拆分项目、超权限审批或者违反规定擅自下放《项目确认书》出具权限的，国家发展改革委按照有关规定暂停有关省级项目审批部门出具《项目确

认书》的权限，并视其整改情况决定是否恢复。

七、对于国务院其他部门以及其他省级审批部门出具的《项目确认书》，参照本通知规定的原则办理。

特此通知。

中华人民共和国海关总署  
中华人民共和国国家发展和改革委员会  
二〇〇九年七月七日

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Notice of the General Administration of Customs and the National Development and Reform  
Commission on the Relevant Matters concerning the Examination and Approval of Tax Exemption  
of Domestic and Foreign-funded Projects Encouraged by the Government  
(No.290 [2009] of the General Administration of Customs)

Guangdong Branch of the General Administration of Customs, and all customs offices directly under the General Administration of Customs: the development and reform commissions, economic (trade) commissions of all provinces, autonomous regions, municipalities directly under the Central Government, cities under separate state planning; and the Development and Reform Commission of Xinjiang Production and Construction Corps:

In order to strictly implement the provisions of the Notice of the State Council on Adjusting the Tax Policies on Imported Equipment (No. 37 [1997] of the State Council, hereinafter referred to as the "Notice"), do a continued fabulous job in the examination and approval of the investment projects encouraged by the government, strengthen the contact and cooperation among all customs offices directly under the General Administration of Customs and the competent departments of investment projects of all provinces, autonomous regions, municipalities directly under the Central Government and the cities under separate state planning (hereinafter referred to as the "provincial project examination and approval departments"), and in accordance with the provisions of the plan of the State Council on "Three Determinations", which prescribe that the National Development and Reform Commission shall take a lead in drafting the Catalogue for Guiding Industrial Restructuring and the Catalogue of Industries for Guiding Foreign Investment, you are hereby notified of the relevant matters as follows:

I. During the process of examining and approving (ratifying) domestic or foreign-funded projects and issuing Project Confirmation Letters, a provincial project examination and approval department shall examine whether the relevant investment project falls within the category of encouraged industries. As the department for the examination and approval of tax exemption and reduction of imported equipment under the category of encouraged domestic and foreign-funded projects, the customs shall work closely with the provincial project examination and approval departments and shall take a rigid attitude in properly implementing the import tax policies of the state.

II. A customs office directly under the General Administration of Customs (or an affiliated custom office authorized by it) in the place where a domestic or foreign-funded project is located shall, upon the strength of the Project Confirmation Letter issued by the provincial project examination and approval department, accept the application for tax reduction or exemption of the relevant investment project. Where the description of the industrial category is ambiguous and may lead to disputes or the customs office believes that it is obviously improper to treat the relevant project as one in the category of encouraged industries, the customs office directly under the General Administration of Customs shall offer to contact and communicate with the provincial project examination and approval department. If the provincial project examination and approval department believes that the determination is correct, it shall file an application with the National Development and Reform Commission for confirmation and forward the submitted documents to the customs office directly under the General Administration of Customs of the place where the project is located.

The customs office shall not accept the application for tax reduction or exemption of the relevant



investment project before it is confirmed by the National Development and Reform Commission. The customs office may accept it if the project owner files an application to the customs office for releasing goods after paying a tax guarantee.

The National Development and Reform Commission shall, in its determination with respect to whether the investment project falls within the category of encouraged industries, forward its opinions to the customs office directly under the General Administration of Customs of the place where the project is located. The customs office shall, in accordance with the confirmation of the National Development and Reform Commission, decide whether to go through the formalities for record-filing or examination and approval of tax reduction or exemption of the relevant domestic or foreign-funded project.

III. Where a customs office has gone through the formalities for record-filing or examination and approval of tax reduction or exemption of a domestic or foreign-funded project in accordance with the Project Confirmation Letter issued by the provincial project examination and approval department and any doubt is raised with regard to the classification of the relevant investment project into the category of encouraged industries upon the examination of the auditing department or the self-check of the customs system, it shall be handled in accordance with relevant provisions of Article 2 herein.

Where the National Development and Reform Commission confirms that the relevant investment project does not fall within the category of encouraged industries, the customs office shall, upon the strength of the confirmation of the National Development and Reform Commission, stop accepting the application for tax reduction or exemption of the relevant investment project, and at the same time, retroactively recover the taxes exempted or reduced, if any, on the goods in accordance with the provisions of relevant laws and regulations.

IV. When a customs office goes through the formalities for record-filing or examination and approval of tax reduction or exemption of a domestic or foreign-funded project in accordance with the Project Confirmation Letter issued by the provincial project examination and approval department, it shall focus on whether the investment project falls within the category of relevant encouraged industries. In the case of any doubt, it shall communicate with the provincial project examination and approval department in a timely manner so as to avoid any doubt that may arise afterwards on whether the investment project falls within the category of encouraged industries after the formalities for record-filing or examination and approval of tax reduction or exemption has been completed.

V. Where a customs office finds that any project has been approved beyond power or divided into smaller parts for purposes of examination and approval or any other violation of regulations in the process of record-filing or examination and approval of tax reduction or exemption of the relevant investment project in accordance with the Project Confirmation Letter issued by the provincial project examination and approval department, it shall also handle the issue under the principles as prescribed in the Articles 1 through 4 herein.

VI. For the issuance of the Project Confirmation Letter, where the relevant provincial project examination and approval department makes frequent mistakes in determining the category of encouraged industries, examines and approves the project beyond power or in violation of regulations, delegates the power to issue Project Confirmation Letters to the lower levels without authorization, the National Development and Reform Commission shall, in accordance with the relevant provisions, suspend the power of the relevant provincial project examination and

approval department on issuing Project Confirmation Letters, and can decide on whether to release the suspension in view of the result of rectification.

VII. The Project Confirmation Letters issued by other departments of the State Council and other provincial examination and approval departments shall be handled by reference to the principles as prescribed herein.

General Administration of Customs of the People's Republic of China

National Development and Reform Commission of the People's Republic of China

July 7, 2009

财政部、国家税务总局关于停止外商投资企业购买国产设备退税政策的通知  
(财税[2008]176号)

各省、自治区、直辖市、计划单列市财政厅(局)、国家税务局、新疆生产建设兵团财务局:

为配合全国增值税转型改革,规范税制,经国务院批准,停止执行外商投资企业采购国产设备增值税退税政策。现将有关事项通知如下:

一、自2009年1月1日起,对外商投资企业在投资总额内采购国产设备可全额退还国产设备增值税的政策停止执行。下列文件及条款同时废止:

(一)《国家税务总局关于印发〈外商投资企业采购国产设备退税管理试行办法〉的通知》(国税发[1997]171号);

(二)《财政部国家税务总局关于出口货物退(免)税若干具体问题的通知》(财税[2004]116号)第一条;

(三)《财政部国家税务总局关于调整外商投资项目购买国产设备退税政策范围的通知》(财税[2006]61号);

(四)《国家税务总局国家发展和改革委员会关于印发〈外商投资项目采购国产设备退税管理试行办法〉的通知》(国税发[2006]111号);

(五)《国家税务总局关于外商投资企业以包工包料方式委托承建企业购买国产设备退税问题的通知》(国税函[2007]637号)。

二、为保证政策调整平稳过渡,外商投资企业在2009年6月30日以前(含本日,下同)购进的国产设备,在增值税专用发票稽核信息核对无误的情况下,可选择按原规定继续执行增值税退税政策,但应当同时符合下列条件:

(一)2008年11月9日以前获得《符合国家产业政策的外商投资项目认定书》,并已于2008年12月31日以前在主管税务机关备案;

(二)2009年6月30日以前实际购进国产设备并开具增值税专用发票,且已在主管税务机关申报退税;

(三)购进的国产设备已列入《项目采购国产设备清单》。

三、外商投资企业购进的已享受增值税退税政策国产设备的增值税额,不得再作为进项税额抵扣销项税额。

四、外商投资企业购进的已享受增值税退税政策的国产设备，由主管税务机关负责监督，监督期为 5 年。在监督期内，如果企业性质变更为内资企业，或者发生转让、赠送等设备所有权转让情形，或者发生出租、再投资等情形的，应当向主管退税机关补缴已退税款，应补税款按以下公式计算：

应补税款=国产设备净值×适用税率

国产设备净值是指企业按照财务会计制度计提折旧后计算的设备净值。

财政部

国家税务总局

二〇〇八年十二月二十五日

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## ATTACHMENT B16- ENGLISH

Notice of the Ministry of Finance and the State Administration of Taxation on Stopping the  
Implementation of the Policy of Refunding Tax to Foreign-funded Enterprises for Their Purchase  
of Home-made Equipment  
(No.176 [2008] of the Ministry of Finance)

The public finance departments (bureaus) and state taxation bureaus of all provinces, autonomous regions, municipalities directly under the Central Government and cities under separate state planning; the Public Finance Bureau of Xinjiang Production and Construction Corps:

To cooperate in the nationwide VAT transformation reform and regulate the tax regime, upon the approval of the State Council, we decided to stop implementing the policy of refunding VAT to foreign-funded enterprises for their purchase of home-made equipment. We hereby notify you of the relevant issues as follows:

I. From January 1, 2009, the policy that foreign-funded enterprises that purchase home-made equipment within the total amount of investment may have all the VAT on the home-made equipment refunded shall not be implemented any more. The following documents and articles shall be abolished simultaneously:

1. Notice of the State Administration of Taxation on Issuing the Administrative Measures for Refunding Tax to Foreign-funded Enterprises for Their Purchase of Home-made Equipment (for Trial Implementation) (No.171 [1997] of the State Administration of Taxation);
2. Article 1 of the Notice of the Ministry of Finance and the State Administration of Taxation on Several Specific Issues Concerning Refunding (Exempting) the Tax on Exported Goods (No.116 [2004] of the Ministry of Finance);
3. Notice of the Ministry of Finance and the State Administration of Taxation on Adjusting the Coverage of the Tax Refund Policy for Foreign Investment Projects that Purchase Home-made Equipment (No.61 [2006] of the Ministry of Finance);
4. Notice of the State Administration of Taxation and the National Development and Reform Commission on Issuing the Measures for the Administration of Tax Refund to Foreign Investment Projects that Purchase Home-made Equipment (No.111 [2006] of the State Administration of Taxation); and
5. Notice of the State Administration of Taxation on the Issue of Tax Refund for the Purchase of Home-made Products by Construction Undertaking Enterprises upon the Entrustment of Foreign-funded Enterprises by Way of Contracting for Labor and Materials (No.637 [2007] of the State Administration of Taxation)

II. To guarantee the smooth transition of the policy, a foreign-funded enterprise may continue to enjoy the VAT refund policy according to the original provisions for the home-made equipment purchased on or before June 30, 2009 if the VAT invoice is verified as correct, provided that the following requirements shall be met at the same time:

1. it has obtained the Letter of Confirmation of a Foreign-funded Project Conforming to the State Industrial Policies before November 9, 2008, and has registered at the competent tax authority

before December 31, 2008;

2. it has actually purchased the home-made equipment, has been issued a VAT invoice and has applied to the competent tax authority for tax refund before June 30, 2009; and
3. the purchased home-made equipment has been listed into the List of Home-made Equipment for Project Procurement.

III. The VAT on the home-made equipment that has enjoyed the VAT refund policy as purchased by foreign-funded enterprises shall not be counted into the input tax to be deducted or offset from the output tax.

IV. The home-made equipment that has enjoyed the VAT refund policy as purchased by a foreign-funded enterprise shall be under the supervision of the competent tax authority for five years. During the period of supervision, if the enterprise is transformed into a Chinese-funded enterprise, or the ownership of the equipment is transferred as the equipment is assigned or given as a gift, or the equipment is leased or used for reinvestment, the foreign-funded enterprise shall make up the refunded tax to the competent tax authority. The amount of tax to be made up shall be calculated according to the following formula:

The amount of tax to be made up = net value of home-made equipment × applicable tax rate

The net value of home-made equipment shall be the net value calculated upon the depreciation of equipment as accrued according to the financial and accounting rules.

Ministry of Finance  
State Administration of Taxation

December 25, 2008

## ATTACHMENT B15

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

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

#### Chapter I General Provisions

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

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

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

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

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

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

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

control over such enterprise.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### Chapter II Computation of Taxable Income

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

(1) Manufacturing:



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

(2) Commerce:

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

(3) Service trades:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

compensation:

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

(9) royalties paid to the head office:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### Chapter III Tax Treatment for Assets

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### Chapter IV Business Dealings Between Associated Enterprises

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

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

matters as finances, business operations or purchases and sales;

(2) direct or indirect ownership of or control over it and another by a third party;

(3) any other relationship in respect of an association of reciprocal interests.

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

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

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

(1) based on prices of the same or similar business activities between independent enterprises;

(2) based on the level of profits obtained from resales in respect of unassociated and unrelated third party prices;

(3) based on costs plus reasonable expenses and profit margin;

(4) based on any other reasonable method.

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

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

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

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

#### Chapter V Withholding at Source

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### Chapter VI Tax Preferences

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

during the year.

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

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

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

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

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

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

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

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

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

#### Chapter VII Tax Credits

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

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

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

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

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

#### Chapter VIII Tax Administration

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

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

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

registration with the local tax authorities with the relevant documents.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### Chapter IX Supplementary Provisions

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

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

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

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

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

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

中华人民共和国外商投资企业和外国企业所得税法实施细则

(1991年6月30日国务院令85号发布)

第一章 总则

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

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

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

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

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

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

(一)经常代表委托人接洽采购业务,并签订购货合同,代为采购商品;

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

(三)有权经常代表委托人签订销货合同或者接受订货。

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

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

第六条 税法第三条所说来源于中国境内的所得,是指:

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

(二) 外国企业在中国境内未设立机构、场所取得的下列所得:

1. 从中国境内企业取得的利润(股息);

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

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

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

第八条 税法第四条所说的纳税年度,自公历一月一日起至十二月三十一日止。

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

企业在一个纳税年度的中间开业,或者由于合作、关闭等原因,使该纳税年度的实际经营期不足十二个月的,应当以其实际经营期为一个纳税年度。

企业清算时,应当以清算期间作为一个纳税年度。

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

## 第二章 应纳税所得额的计算

第十条 税法第四条所说的应纳税的所得额,其计算公式如下:

### (一) 制造业:

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

### (二) 商业:

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

### (三) 服务业:

1. 应纳税所得额=业务收入净额+营业外收入-营业外支出

2. 业务收入净额=业务收入总额-(业务收入税金+业务支出+管理费用+财务费用)

(四) 其他行业: 参照以上公式计算。

第十一条 企业应纳税所得额的计算, 以权责发生制为原则。

企业下列经营业务的收入可以分期确定, 并据以计算应纳税所得额:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

外商投资企业应当向其分支机构合理分摊与其生产、经营有关的管理费。

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

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

本条第一款所说的合理的借款利息，是指按不高于一般商业贷款利率计算的利息。

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

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

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

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

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

企业不得列支其在中国境内工作的职工的境外社会保险费。

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

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

前款所说的坏帐损失,须经当地税务机关审核认可。

**第二十六条** 本细则第二十五条第二款所说的坏帐损失,是指下列应收款项:

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

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

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

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

### 第三章 资产的税务处理

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

**第三十一条** 固定资产的计价,应当以原价为准。

购进的固定资产,以进价加运费、安装费和使用前所发生的其他有关费用为原价。

自制、自建固定资产,以制造、建造过程中所发生的实际支出为原价。

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

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

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

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

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

**第三十五条** 固定资产计算折旧的最短年限如下:

- (一)房屋、建筑物,为二十年;



(二) 火车、轮船、机器、机械和其他生产设备，为十年；

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

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

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

房屋，包括厂房、营业用房、办公用房、库房、住宿用房、食堂及其他房屋等；

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

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

第三十八条 本细则第三十五条第（二）项所说的火车、轮船、机器、机械和其他生产设备，范围如下：

火车，包括各种机车、客车、货车以及不单独计算价值的车上配套设施；

轮船，包括各种机动船舶以及不单独计算价值的船上配套设施；

机器、机械和其他生产设备，包括各种机器、机械、机组、生产线及其配套设备，各种动力、输送、传导设备等。

第三十九条 本细则第三十五条第（三）项所说的电子设备和火车、轮船以外的运输工具，范围如下：

电子设备，是指由集成电路、晶体等、电子管等电子元件组成，应用电子技术（包括软件）发挥作用的设备，包括电子计算机以及由电子计算机控制的机器人、数控或者程控系统；

火车、轮船以外的运输工具，包括飞机、汽车、电车、拖拉机、摩托车（艇）、机帆船、帆船以及其他运输工具。

第四十条 固定资产由于特殊原因需要缩短折旧年限的，可以由企业提出申请，经当地税务机关审核后，逐级上报国家税务总局批准。

前款所说的由于特殊原因需要缩短折旧年限的固定资产，包括：

（一）受酸、碱等强烈腐蚀的机器设备和常年处于震撼、颤动状态的厂房和建筑物；

（二）由于提高使用率，加强使用强度，而常年处于日夜运转状态的机器、设备；

（三）中外合作经营企业的合作期比本细则第三十五条规定的折旧年限短，并在合作期满后归中方合作者所有的固定资产。

第四十一条 企业取得已经使用过的固定资产,其尚可使用年限比本细则第三十五条规定的折旧年限短的,可以提出证明凭据,经当地税务机关审核同意后,按其尚可使用年限计算折旧。

第四十二条 固定资产在使用过程中,因扩充、更换、翻修和技术改造而增加价值所发生的支出,应当增加该固定资产原价,其中,可以延长使用年限的,还应当适当延长折旧年限,并相应调整计算折旧。

第四十三条 固定资产折旧足额后,可以继续使用的,不再计算折旧。

第四十四条 企业转让或者变价处理固定资产的收入,减除未折旧的净额或者残值及处理费用后的差额,列为当年度的损益。

第四十五条 企业接受赠与的固定资产,可以合理估价,计算折旧。

第四十六条 企业的专利权、专有技术、商标权、著作权、场地使用权等无形资产的计价,应当以原价为准。

受让的无形资产,以按照合理的价格实际支付的金额为原价。

自行开发的无形资产,以开发过程中发生的实际支出额为原价。

作为投资的无形资产,以协议、合同规定的合理价格为原价。

第四十七条 无形资产的摊销,应当采用直线法计算。

作为投资或者受让的无形资产,在协议、合同中规定使用年限的,可以按照该使用年限分期摊销;没有规定使用年限的,或者是自行开发的无形资产,摊销期限不得少于十年。

第四十八条 从事开采石油资源的企业所发生的合理的勘探费用,可以在已经开始商业性生产的油(气)田收入中分期摊销;摊销期限不得少于一年。

外国石油公司拥有的合同区,由于未发现商业性油(气)田而终止作业,如果其不连续拥有开采油(气)资源合同,也不在中国境内保留开采油(气)资源的经营管理机构或者办事机构,其已投入终止合同区的合理的勘探费用,经税务机关审查确认并出具证明后,从终止合同之日起十年内又签订新的合作开采油(气)资源合同的,准予在其新拥有合同区的生产收入中摊销。

第四十九条 企业在筹办期发生的费用,应当从开始生产、经营月份的次月起,分期摊销;摊销期限不得少于五年。

前款所说的筹办期,是指从企业被批准筹办之日起至开始生产、经营(包括试生产、试营业)之日止的期间。

第五十条 企业的商品、产成品、在产品、半成品和原料、材料等存货的计价,应当以成本价为准。

第五十一条 各项存货的发出或者领用,其实际成本价的计算方法,可以在先进先出、移动平均、加权平均和后进先出等方法中,由企业选用一种。

计价方法一经选用,不得随意改变;确实需要改变计价方法的,应当在下一纳税年度开始前报当地税务机关批准。

#### 第四章 关联企业业务往来

**第五十二条** 税法第十三条所说的关联企业，是指与企业有以下之一关系的公司、企业和其他经济组织：

- (一) 在资金、经营、购销等方面，存在直接或者间接的拥有或者控制关系；
- (二) 直接或者间接地同为第三者所拥有或者控制；
- (三) 其他在利益上相关联的关系。

**第五十三条** 税法第十三条所说的独立企业之间的业务往来，是指没有关联关系的企业之间，按照公平成交价格 and 营业常规所进行的业务往来。

企业有义务就其与关联企业之间的业务往来，向当地税务机关提供有关的价格、费用标准等资料。

**第五十四条** 企业与关联企业之间的购销业务，不按独立企业之间的业务往来作价的，当地税务机关可以依照下列顺序和确定的方法进行调整：

- (一) 按独立企业之间进行相同或者类似业务活动的价格；
- (二) 按再销售给无关联关系的第三者价格所应取得的利润水平；
- (三) 按成本加合理费用和利润；
- (四) 按其他合理的方法。

**第五十五条** 企业与关联企业之间融通资金所支付或者收取的利息，超过或者低于没有关联关系所能同意的数额，或者其利率超过或者低于同类业务的正常利率的，当地税务机关可以参照正常利率进行调整。

**第五十六条** 企业与关联企业之间提供劳务，不按独立企业之间业务往来收取和支付劳务费用的，当地税务机关可以参照类似劳务活动的正常收费标准进行调整。

**第五十七条** 企业与关联企业之间转让财产、提供财产使用权等业务往来，不按独立企业之间业务往来作价或者收取、支付使用费的，当地税务机关可以参照没有关联关系所能同意的数额进行调整。

**第五十八条** 企业不得列支向其关联企业支付的管理费。

#### 第五章 源泉扣缴

**第五十九条** 税法第十九条第一款所说的利润、利息、租金、特许权使用费和其他所得，除国家另有规定外，应当按照收入全额计算应纳税额。

提供专利权、专有技术所收取的使用费全额，包括与其有关的图纸资料费、技术服务费和人员培训费，以及其他有关费用。

第六十条 税法第十九条所说的利润，是指根据投资比例、股权、股份或者其他非债权关系分享利润的权利取得的所得。

第六十一条 税法第十九条所说的其他所得，包括转让在中国境内的房屋、建筑物及其附属设施、土地使用权等财产而取得的收益。

前款所说的收益，是指转让收入减除该财产原值后的余额。外国企业不能提供财产原值的正确凭证的，由当地税务机关根据具体情况估定其财产的原值。

第六十二条 税法第十九条第二款所说的支付的款项，是指现金支付、汇拨支付、转账支付的金额，以及用非货币资产或者权益折价支付的金额。

第六十三条 税法第十九条第三款第（一）项所说的从外商投资企业取得的利润，是指从外商投资企业依照税法规定缴纳或者减免所得税后的利润中取得的所得。

第六十四条 税法第十九条第三款第（二）项所说的国际金融组织，是指国际货币基金组织、世界银行、亚洲开发银行、国际开发协会、国际农业发展基金组织等国际金融组织。

第六十五条 税法第十九条第三款第（二）项、第（三）项所说的中国国家银行，是指中国人民银行、中国工商银行、中国农业银行、中国银行、中国人民建设银行、交通银行、中国投资银行和其他经国务院批准的对外经营外汇存放款等信贷业务的金融机构。

第六十六条 税法第十九条第三款第（四）项所规定的特许权使用费减征、免征所得税的范围如下：

（一）在发展农、林、牧、渔业生产方面提供下列专有技术所收取的使用费：

1. 改良土壤、草地，开发荒山，以及充分利用自然资源的技术；
2. 培育动植物新品种和生产高效低毒农药的技术；
3. 对农、林、牧、渔业进行科学生产管理，保持生态平衡，增强抗御自然灾害能力等方面的技术。

（二）为科学院、高等院校以及其他科研机构进行或者合作进行科学研究、科学实验，提供专有技术所收取的使用费。

（三）在开发能源、发展交通运输方面提供专有技术所收取的使用费。

（四）在节约能源和防治环境污染方面提供的专有技术所收取的使用费。

（五）在开发重要科技领域方面提供下列专有技术所收取的使用费：

1. 重大的先进的机电设备生产技术；
2. 核能技术；
3. 大规模集成电路生产技术；
4. 光集成、微波半导体和微波集成电路生产技术和微波电子管制造技术；
5. 超高速电子计算机和微处理机制造技术；
6. 光导通讯技术；
7. 远距离超高压直流输电技术；
8. 煤的液化、气化及综合利用技术。

**第六十七条** 对外国企业在中国境内从事建筑、安装、装配、勘探等工程作业和提供咨询、管理、培训等劳务活动的所得，税务机关可以指定工程价款或者劳务费的支付人为所得税的扣缴义务人。

## 第六章 税收优惠

**第六十八条** 根据税法第六条规定，对国家鼓励的外商投资企业，需要在企业所得税方面给予税收优惠的，依照国家有关法律、行政法规的规定执行。

**第六十九条** 税法第七条第一款所说的经济特区，是指依法设立或者经国务院批准设立的深圳、珠海、汕头、厦门和海南经济特区，所说的经济技术开发区，是指经国务院批准在沿港口城市设立的经济技术开发区。

**第七十条** 税法第七条第二款所说的沿海经济开放区，是指经国务院批准为沿海经济开放区的市、县、区。

**第七十一条** 税法第七条第一款所说的减按百分之十五的税率征收企业所得税，仅限于税法第七条第一款所规定的企业在相应地区内从事生产、经营取得的所得。

税法第七条第二款所说的减按百分之二十四的税率征收企业所得税，仅限于税法第七条第二款所规定的企业在相应地区内从事生产、经营取得的所得。

**第七十二条** 税法第七条第一款、第二款和第八条第一款所说的生产性外商投资企业，是指从事下列行业的外商投资企业：

- (一) 机械制造、电子工业；
- (二) 能源工业（不含开采石油、天然气）；
- (三) 冶金、化学、建材工业；
- (四) 轻工、纺织、包装工业；
- (五) 医疗器械、制药工业；
- (六) 农业、林业、畜牧业、渔业和水产业；
- (七) 建筑业；
- (八) 交通运输业（不含客运）；
- (九) 直接为生产服务的科技开发、地质普查、产业信息咨询和生产设备、精密仪器维修服务业；
- (十) 经国务院税务主管部门确定的其他行业。

**第七十三条** 税法第七条第三款所说的可以减按百分之十五的税率征收企业所得税，适用于：

(一) 在沿海经济开放区和经济特区、经济技术开发区所在城市的市区设立的从事下列项目的生产性外商投资企业：

1. 技术密集、知识密集型的项目；

2. 外商投资在三千万美元以上,回收投资时间长的项目;

3. 能源、交通、港口建设的项目。

(二) 从事港口码头建设的中外合资经营企业。

(三) 在经济特区和国务院批准的其他地区设立的外资银行、中外合资银行等金融机构,但以外国投资者投入资本或者分行由总行拨入营运资金超过一千万美元、经营期在十年以上的为限。

(四) 在上海浦东新区设立的生产性外商投资企业,以及从事机场、港口、铁路、公路、电站等能源、交通建设项目的的外商投资企业。

(五) 在国务院确定的国家高新技术产业开发区设立的被认定为高新技术企业的的外商投资企业,以及在北京市新技术产业开发实验区设立的被认定为新技术企业的的外商投资企业。

(六) 在国务院规定的其他地区设立的从事国家鼓励项目的的外商投资企业。

属于前款第(一)项所列项目的的外商投资企业,应当在报国家税务局批准后,减按百分之十五的税率征收企业所得税。

**第七十四条** 税法第八条第一款所说的经营期,是指从外商投资企业实际开始生产、经营(包括试生产、试营业)之日起至企业终止生产、经营之日止的期间。

按照税法第八条第一款规定可以享受免征、减征企业所得税待遇的外商投资企业,应当将其从事的行业、主要产品名称和确定的经营期等情况报当地税务机关审核;未经审核同意的,不得享受免征、减征企业所得税待遇。

**第七十五条** 税法第八条第二款所说的本法施行前国务院公布的规定,是指国务院发布或者批准发布的下列免征、减征企业所得税的规定:

(一) 从事港口码头建设的中外合资经营企业,经营期在十五年以上的,经企业申请,所在地的省、自治区、直辖市税务机关批准,从开始获利的年度起,第一年至第五年免征企业所得税,第六年至第十年减半征收企业所得税。

(二) 在海南经济特区设立的从事机场、港口、码头、铁路、公路、电站、煤矿、水利等基础设施项目的的外商投资企业和从事农业开发经营的外商投资企业,经营期在十五年以上的,经企业申请,海南省税务机关批准,从开始获利的年度起,第一年至第五年免征企业所得税,第六年至第十年减半征收企业所得税。

(三) 在上海浦东新区设立的从事机场、港口、铁路、公路、电站等能源、交通建设项目的的外商投资企业,经营期在十五年以上的,经企业申请,上海市税务机关批准,从开始获利的年度起,第一年至第五年免征企业所得税,第六年至第十年减半征收企业所得税。

(四) 在经济特区设立的从事服务性行业的外商投资企业,外商投资超过五百万美元,经营期在十年以上的,经企业申请,经济特区税务机关批准,从开始获利的年度起,第一年免征企业所得税,第二年和第三年减半征收企业所得税。

(五) 在经济特区和国务院批准的其他地区设立的外资银行、中外合资银行等金融机构,外国投资者投入资本或者分行由总行拨入营运资金超过一千万美元、经营期在十年以上的,

经企业申请,当地税务机关批准,从开始获利的年度起,第一年免征企业所得税,第二年和第三年减半征收企业所得税。

(六)在国务院确定的国家高新技术产业开发区设立的被认定为高新技术企业的中外合资经营企业,经营期在十年以上的,经企业申请,当地税务机关批准,从开始获利的年度起,第一年和第二年免征企业所得税。设在经济特区和经济技术开发区的外商投资企业,依照经济特区和经济技术开发区的税收优惠规定执行,设在北京市新技术产业开发实验区的外商投资企业,依照北京市新技术产业开发实验区的税收优惠规定执行。

(七)外商投资举办的产品出口企业,在依照税法规定免征、减征企业所得税期满后,凡当年出口产品产值达到当年企业产品产值百分之七十以上的,可以按照税法规定的税率减半征收企业所得税。但经济特区和经济技术开发区以及其他已经按百分之十五的税率缴纳企业所得税的产品出口企业,符合上述条件的,按百分之十的税率征收企业所得税。

(八)外商投资举办的先进技术企业,依照税法规定免征、减征企业所得税期满后仍为先进技术企业的,可以按照税法规定的税率延长三年减半征收企业所得税。

(九)在国务院已经发布或者批准发布的其他规定中有关免征、减征企业所得税的规定。

外商投资企业依照前款第(六)项、第(七)项或者第(八)项规定申请免征、减征企业所得税时,应当提交审核确认部门出具的有关证明文件,由当地税务机关审核批准。

**第七十六条** 税法第八条第一款和本细则第七十五条所说的开始获利的年度,是指企业开始生产经营后,第一个获得利润的纳税年度。企业开办初期有亏损的,可以依照税法第十一条的规定逐年结转弥补,以弥补后有利润的纳税年度为开始获利年度。

税法第八条第一款和本细则第七十五条规定的免征、减征企业所得税的期限,应当从企业获利年度起连续计算,不得因中间发生亏损而推延。

**第七十七条** 外商投资企业于年度中间开业,当年获得利润而实际生产经营期不足六个月的,可以选择从下一年度起计算免征、减征企业所得税的期限;但企业当年所获得的利润,应当依照税法规定缴纳所得税。

**第七十八条** 从事开采石油、天然气、稀有金属、贵重金属等资源的企业,除国务院另有规定外,不适用于税法第八条第一款的税收优惠规定。

**第七十九条** 依照税法第八条第一款和本细则第七十五条规定,已经得到免征、减征企业所得税的外商投资企业,其实际经营期不满规定年限的,除因遭受自然灾害和意外事故造成重大损失的以外,应当补缴已免征、减征的企业所得税税款。

**第八十条** 税法第十条所说的直接再投资,是指外商投资企业的外国投资者将其从该企业取得的利润在提取前直接用于增加注册资本,或者在提取后直接用于投资举办其他外商投资企业。

在依照税法第十条规定计算退税时,外国投资者应当提供能够确认其用于再投资利润所属年度的证明;不能提供证明的,由当地税务机关采用合理的方法予以推算确定。

外国投资者应当自其再投资资金实际投入之日起一年内,持载明其投资金额、投资期限的增资或者出资证明,向原纳税地的税务机关申请退税。

**第八十一条** 税法第十条所说的国务院另有优惠规定,是指外国投资者在中国境内直接再投资举办、扩建产品出口企业或者先进技术企业,以及外国投资者将从海南经济特区内的企业获得的利润直接再投资海南经济特区内的基础设施建设项目和农业开发企业,可以依照国务院的有关规定,全部退还其再投资部分已缴纳的企业所得税税款。

外国投资者依照前款规定申请再投资退税时,除依照本细则第八十条第二款、第二款的规定办理时,应当提供审核确认部门出具的确认举办、扩建的企业为产品出口企业或者先进技术企业的证明。

外国投资者直接再投资举办、扩建的企业,自开始生产、经营起三年内没有达到产品出口企业标准的,或者没有被继续确认为先进技术企业的,应当缴回已退税款的百分之六十。

**第八十二条** 税法第十条和本细则第八十一条第一款规定的再投资退税,其退税额按下列公式计算:

退税额=再投资额×(1-原实际适用的企业所得税税率与地方所得税税率之和)×原实际适用的企业所得税税率×退税率

## 第七章 税额扣除

**第八十三条** 税法第十二条所说的已在境外缴纳的所得税税款,是指外商投资企业就来源于中国境外的所得在境外实际缴纳的所得税税款,不包括纳税后又得到补偿或者由他人代为承担的税款。

**第八十四条** 税法第十二条所说的境外所得依照本法规定计算的应纳税额,是指外商投资企业的境外所得,依照税法和本细则的有关规定扣除为取得该项所得所应摊计的成本、费用以及损失,得出应纳税所得额后计算的应纳税额。该应纳税额即为扣除限额,应当分国不分项计算,其计算公式如下:

境外所得税税款扣除限额=境内、境外所得按税法计算的应纳税总额×来源于某外国的所得额÷境内、境外所得总额

**第八十五条** 外商投资企业就来源于境外所得在境外实际缴纳的所得税税款,低于依照本细则第八十四条规定计算出的扣除限额的,可以从应纳税额中扣除其在境外实际缴纳的所得税税款;超过扣除限额的,其超过部分不得作为税额扣除,也不得列为费用支出,但可以用以后年度税额扣除不超过限额的余额补扣,补扣期限最长不得超过五年。

**第八十六条** 本细则第八十三条至第八十五条的规定,仅适用于总机构设在中国境内的外商投资企业。外商投资企业在依照税法第十二条的规定扣除税额时,应当提供境外税务机关填发的同一年度纳税凭证原件,不得用复印件或者不同年度的纳税凭证作为扣除税额的凭据。



## 第八章 税收征管

**第八十七条** 企业在办理工商登记后三十日内,应个向当地税务机关办理税务登记。外商投资企业在中国境外设立或者撤销分支机构时,应当在设立或者撤销之日起三十日内,向当地税务机关办理税务登记、变更登记或者注销登记。

企业办理前款登记,应当按规定提交有关文件、证照、资料。

**第八十八条** 企业遇有迁移、改组、合并、分工、终止以及变更资本额、经营范围等主要登记事项时,应当在办理工商变更登记后三十日内或者注销登记前,持有关证件向当地税务机关办理变更登记或者注销登记。

**第八十九条** 外国企业在中国境内设立两个或者两个以上营业机构的,可以由其选定其中的一个营业机构合并申报缴纳所得税。但该营业机构应当具备以下条件:

(一) 对其他各营业机构的经营业务负有监督管理责任;

(二) 设有完整的帐簿、凭证,能够正确反映各营业机构的收入、成本、费用和盈亏情况。

**第九十条** 外国企业依照本细则第八十九条的规定,合并申报缴纳所得税的,应当由其选定的营业机构提出申请,经当地税务机关审核后,依照下列规定报批:

(一) 合并申报纳税所涉及的各营业机构设在同一省、自治区、直辖市的,由省、自治区、直辖市税务机关批准;

(二) 合并申报纳税所涉及的各营业机构设在两个或者两个以上省、自治区、直辖市的,由国家税务局批准。

外国企业经批准合并申报纳税后,遇有营业机构增设、合并、迁移、停业、关闭等情况,应当在事前由负责合并申报纳税的营业机构向当地税务机关报告。需要变更合并申报纳税营业机构的,依照前款规定办理。

**第九十一条** 外国企业合并申报缴纳所得税,所涉及的营业机构适用不同税率纳税的,应当合理地分别计算各营业机构的应纳税所得额,按照不同的税率缴纳所得税。

前款所说的各营业机构,有盈有亏,盈亏相抵后仍有利润的,应当按有盈利的营业机构所适用的税率纳税。发生亏损的营业机构,应当以该营业机构以后年度的盈利弥补其亏损,弥补亏损后仍有利润的,再按该营业机构所适用的税率纳税;其弥补额应当为该亏损营业机构抵亏的营业机构所适用的税率纳税。

**第九十二条** 虽有本细则第九十一条的规定,当负责合并申报缴纳所得税的营业机构不能合理地分别计算各营业机构的应纳税所得额时,当地税务机关可以对其应纳税的所得总额,按照营业收入比例、成本和费用比例、资产比例、职工人数或者工资数额的比例,在各营业机构之间合理分配。

**第九十三条** 外商投资企业在中国境内设立分支机构的,在汇总申报缴纳所得税时,比照本细则第九十一条和第九十二条的规定办理。

第九十四条 企业根据税法第十五条的规定分季预缴所得税时,应当按季度的实际利润预缴;按季度实际利润预缴有困难的,可以按上一年度应纳税所得额的四分之一或者经当地税务机关认可的其他方法分季预缴所得税。

第九十五条 企业在纳税年度内无论盈利或者亏损,应当依照税法第十六条规定的期限,向当地税务机关报送所得税申报表和会计决算报表。在报送会计决算报表时,除国家另有规定外,应当付送中国注册会计师的查帐报告。

企业遇有特殊原因,不能按照税法规定期限报送所得税申报表和会计决算报表的,应当在报送期限内提出申请,经当地税务机关批准,可以适当延长。

第九十六条 分支机构或者营业机构在向总机构或者向合并申报缴纳所得税的营业机构报送会计决算报表时,应当同时报送当地税务机关。

第九十七条 企业在年度中间合并、分立、终止时,应当在停止生产、经营之日起六十日内,向当地税务机关办理当期所得税汇算清缴,多退少补。

第九十八条 企业所得为外国货币并已按照外汇牌价折合成人民币缴纳税款的,发生多缴税款需要办理退税时,可以将应退的人民币税款,按照原缴纳税款时的外汇牌价折合成外国货币,再将该外国货币数额按照填开退税凭证当日的外汇牌价折合成人民币退还税款;发生少缴税款需要办理补税时,应当按照填开补税凭证当日的外汇牌价折合成人民币补缴税款。

第九十九条 外商投资企业进行清算时,应当在办理工商注销登记之前,向当地税务机关办理所得税申报。

第一百条 除国家另有规定外,企业应当在中国境内设置能够正确计算应纳税所得额的会计凭证、帐簿。

企业的会计凭证、帐簿和报表,应当使用中国文字填写,也可以使用中、外两种文字填写。

采用电子计算机记帐的企业,其由电子计算机储存和输出的会计记录,视同会计帐簿;凡未打印成书面记录的磁带、磁盘应当完整保留。

企业的会计凭证、帐簿和报表,至少保存十五年。

第一百零一条 企业的发票和收款凭证,须经当地税务机关批准,方可印制、使用。

企业的发票和收款凭证的印制和使用管理办法,由国家税务总局制定。

第一百零二条 企业所得税申报和纳税凭证,由国家税务总局统一印制。

第一百零三条 企业缴纳税款期限和报送报表期限的最后一天是星期日或者其他法定休假日的,以休假日的次日为期限的最后一天。

第一百零四条 对税法第十九条第二款和本细则第六十七条规定的扣缴义务人,税务机关可以按照其扣缴税额的一的比例付给扣缴手续费,具体办法由国家税务总局制定。

第一百零五条 纳税义务人或者扣缴义务人未按照规定接受税务机关检查的,或者未按照税务机关规定的期限缴纳滞纳金的,当地税务机关可以根据情节轻重,处以五千元以下的罚款。

**第一百零六条** 企业违反本细则第八十七条、第九十条第二款、第九十五条、第九十六条、第九十七条、第一百条、第一百零一条规定的，税务机关可以根据情节轻重，处以五千元以下的罚款。

**第一百零七条** 税法第二十五条所说的偷税，是指纳税义务人有意违反税法规定，涂改、伪造、销毁票据、记帐凭证或者帐簿，虚列、多报成本、费用，隐瞒、少报应纳税所得额或者收入额，逃避纳税或者编回已纳税款等违法行为。

**第一百零八条** 税务机关根据税法和本细则规定对纳税义务人或者扣缴义务人处罚时，应当制作处罚决定书。

**第一百零九条** 任何单位和个人对违反税法的行为和当事人都有权举报。税务机关应当为举报者保密，并按照规定给予奖励。

## 第九章 附则

**第一百一十条** 税法公布前已经办理工商登记的外商投资企业，在按照税法规定的税率缴纳所得税时，其税收负担高于税法施行前的，可以在批准的经营期内按其原适用税率缴纳所得税；未约定经营期的，可以在税法施行之日其五年内，按照其原适用的税率缴纳所得税。但在上述期间，发生年度的税收负担高于税法规定的，应当自该纳税年度起改按税法规定的税率缴纳所得税。

**第一百一十一条** 税法公布前已经办理工商登记的外商投资企业，凡是依照税法施行前的法律、行政法规享有免征、减征企业所得税优惠待遇的，可以继续执行，直至免征、减征期满为止。

税法公布前已经办理工商登记的外商投资企业，尚未获利或者获利未满五年的，可以依照税法第八条第一款的规定，给予相应期限的免征、减征企业所得税待遇。

**第一百一十二条** 税法公布后、施行前办理工商登记的外商投资企业，可以参照本细则第一百一十条、第一百一十一条的规定执行。

**第一百一十三条** 本细则由财政部、国家税务总局负责解释。

**第一百一十四条** 本细则自《中华人民共和国外商投资企业和外国企业所得税法》施行之日起施行。《中华人民共和国中外合资经营企业所得税法施行细则》和《中华人民共和国外国企业所得税法施行细则》同时废止。

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**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**

发文机关财政部/税务总局/海关总署 法规文号财税[2001]202号

颁布日期 2001-12-30 生效日期 2002-01-01

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，海关总署广东分署，各直属海关：

为体现国家对西部地区的重点支持，全面贯彻落实《国务院关于实施西部大开发若干政策措施的通知》（国发〔2000〕33号）及《国务院办公厅转发国务院西部开发办关于西部大开发若干政策措施实施意见的通知》（国办发〔2001〕73号）精神，现将西部大开发的税收优惠政策问题通知如下：

**一、适用范围**

本政策的适用范围包括重庆市、四川省、贵州省、云南省、西藏自治区、陕西省、甘肃省、宁夏回族自治区、青海省、新疆维吾尔自治区、新疆生产建设兵团、内蒙古自治区和广西壮族自治区（上述地区以下统称“西部地区”）。湖南省湘西土家族苗族自治州、湖北省恩施土家族苗族自治州、吉林省延边朝鲜族自治州，可以比照西部地区的税收优惠政策执行。

**二、具体内容**

1、对设在西部地区国家鼓励类产业的内资企业和外商投资企业，在2001年至2010年期间，减按15%的税率征收企业所得税。

国家鼓励类产业的内资企业是指以《当前国家重点鼓励发展的产业、产品和技术目录》（2000年

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修订》中规定的产业项目为主营业务，其主营业务收入占企业总收入 70%以上的企业。

国家鼓励类的外商投资企业是指以《外商投资产业指导目录》中规定的鼓励类项目和由国家经济贸易委员会、国家发展计划委员会和对外经济贸易合作部联合发布的《中西部地区外商投资优势产业目录》(第 18 号令)中规定的产业项目为主营业务，其主营业务收入占企业总收入 70% 以上的企业。

2、经省级人民政府批准，民族自治地方的内资企业可以定期减征或免征企业所得税，外商投资企业可以减征或免征地方所得税。中央企业所得税减免的审批权限和程序按现行有关规定执行。

3、对在西部地区新办交通、电力、水利、邮政、广播电视企业，上述项目业务收入占企业总收入 70%以上的，可以享受企业所得税如下优惠政策：内资企业自开始生产经营之日起，第一年至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；外商投资企业经营期在 10 年以上的，自获利年度起，第一年至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。

新办交通企业是指投资新办从事公路、铁路、航空、港口、码头运营和管道运输的企业。新办电力企业是指投资新办从事电力运营的企业。新办水利企业是指投资新办从事江河湖泊综合治理、防洪除涝、灌溉、供水、水资源保护、水力发电、水土保持、河道疏浚、河海堤防建设等开发水利、防治水害的企业。新办邮政企业是指投资新办从事邮政运营的企业。新办广播电视企业是指投资新办从事广播电视运营的企业。

4、为保护生态环境，退耕还林（生态林应在 80%以上）草产出的农业特产收入，自取得收入年份起 10 年内免征农业特产税。

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5、对西部地区公路国道、省道建设用地区，比照铁路、民航建设用地区免征耕地占用税。享受免征耕地占用税的建设用地区具体范围限于公路线路、公路线路两侧边沟所占用的耕地，公路沿线的堆货场、养路道班、检查站、工程队、洗车场等所占用的耕地不在免税之列。

西部地区公路国道、省道以外其它公路建设用地区是否免征耕地占用税，由省、自治区和直辖市人民政府决定。

上述免税用地，凡改变用途，不再属于免税范围的，应当自改变用途之日起补缴耕地占用税。

6、对西部地区内资鼓励类产业、外商投资鼓励类产业及优势产业的项目在投资总额内进口的自用设备，除《国内投资项目不予免税的进口商品目录（2000年修订）》和《外商投资项目不予免税的进口商品目录》所列商品外，免征关税和进口环节增值税。外资优势产业按国家经济贸易委员会、国家发展计划委员会和对外经济贸易合作部联合发布的《中西部地区外商投资优势产业目录》（第18号令）执行。

上述免税政策按照《国务院关于调整进口设备税收政策的通知》（国发〔1997〕37号）的有关规定执行。

三、具体执行办法由国家税务总局、海关总署另行规定。

四、本通知自2001年1月1日起执行。

财政部

国家税务总局

海关总署

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二〇〇一年十二月三十日

## Annex D.8.AD6-3

**Circular of the Ministry of Finance, State Administration of Taxation and  
General Administration of Customs on the Preferential Tax Policy of  
Development of the Western Region**

CAI SHUI [2001] No. 202

Date of Promulgation: Dec. 30, 2001 Date of Effectiveness: January 1, 2001 Promulgated by:  
Ministry of Finance, State Administration of Taxation and General Administration of Customs

To the finance departments (bureaus), state administration of taxation, local administration of taxation, General Administration of Customs Guangdong Customs and all directly affiliated customs of all provinces, autonomous regions, municipalities directly under the Central Government and cities directly under State planning.

To reflect the focused support of the western region by the state, implement in an all-round way the spirits of the Circular of the State Council on Policies and Measures Pertaining to the Development of the Western Region (GUO FA (2000) No.33) and the Circular of the State Council's General Office on the Distribution of "Suggestions on the Implementations of Policies and Measures Pertaining to the Development of the Western Region" Submitted by the Western Region Development Office of the State Council (GUO BAN FA (2001) No.73), it is hereby to notify the preferential tax policy of development of the western region below:

**I. Range of applicability**

These policies are applicable to the Municipality of Chongqing, Sichuan Province, Guizhou Province, Yunnan Province, the Tibet Autonomous Region, Shaanxi Province, Gansu Province, the Ningxia Hui Autonomous Region, Qinghai Province, the Xinjiang Uygur Autonomous Region, the Xinjiang Production and Construction Corps, Inner Mongolia Autonomous Region and the Guangxi Zhuang Autonomous Region (hereinafter collectively referred to as "Western Region"). Hunan Province Tujia-Miao Autonomous Prefecture of Xiangxi, Hubei Province Enshi Tujia-Miao Autonomous Prefecture and Jilin Province Korean Autonomous Prefecture of Yanbian can execute the preferential tax policy according to that of the western region.

**II. Detailed contents**

1. Domestic enterprises and foreign-invested enterprises in the western region falling under the Encouraged Category of the State are subjected to enterprise income tax at the reduced rate of 15% from 2001 to 2010.

Domestic enterprises falling under the Encourage Category of the State refer to enterprises who have the industrial items stipulated in the Catalogue of Key Industries, Products and Technologies Encouraged for Development by the State (revised in 2000) as major businesses and whose income from major businesses accounts for over 70% of the total.

Foreign-invested enterprises falling under the Encouraged Category of the State refers to enterprises who have the encouraged items stipulated in the Catalogue for the Guidance of Foreign Investment Industries and the industrial items stipulated in the List of Advantageous Industries for Foreign Investments in the Central and Western Parts (Decree No.18) of the State Economic and Trade Commission, the State Development Planning Commission and the Ministry of Foreign Trade and Economic Cooperation as major businesses and whose income from major businesses accounts for over 70% of the total.



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2. Approved by the people's government at the provincial level, domestic enterprises in the areas of ethnic autonomous regions may be reduced or exempt from the enterprise income tax for a certain period, and foreign-invested enterprises may be reduced or exempt from the local income tax. National enterprises are subject to prevailing relevant regulations concerning the power of examination and approval and procedures of reduction and exemption of income tax.

3. New enterprises engaged in transport, power, water conservancy, postal service, broadcasting and television in the Western Region, whose business income of the above items accounts for more than 70% of the total, are eligible for following preferential policies concerning enterprise income tax: domestic enterprises, commencing with the business operation day, shall be exempt from the enterprise income tax from the first year to the second year and subject to enterprise income tax at a rate reduced by one half from the third year through the fifth year. Foreign-invested enterprises, with the period of operation 10 years or longer shall, commencing with the first profit-making year, be exempt from the enterprise income tax from the first year to the second year and subject to enterprise income tax at a rate reduced by one half from the third year through the fifth year.

New transport enterprises refer to enterprises being committed to highway, railway, aviation, port, wharf operation and pipe transport through investment. New power enterprises refer to enterprises being committed to power operation through investment. New water conservancy enterprises refer to enterprises through investment being committed to development of water conservancy and control of flooding damages such as comprehensive treatment of rivers and lakes, flood control and surface drainage, irrigation, water supply, water resources protection, water power, water and soil conservation, channel dredging, river and sea dike building. New postal service enterprises refer to enterprises through investment being committed to postal operation. New broadcasting and television enterprises refer to enterprises through investment being committed to the operation of broadcasting and television.

4. No agriculture tax should be levied for ten years on income from special agricultural products produced by ecological forests and grassland converted from cultivated land (over 80% of ecological forests) for the purpose of ecological protection.

5. By analogy with tax exemption in railway and civil aviation construction, no occupation tax will be collected for taking cultivated land in the western region to build state-level highways and province-level highways. Detailed range of exemption from occupation tax for taking cultivated land is limited to highway lines. The cultivated land occupied by side ditches on both sides of highway lines and occupied by stock yards, maintenance gangs, check points, engineering teams, car wash yards along the highway are not exempt from occupation tax.

Governments of provisions, autonomous regions and municipalities directly under Central Government in the Western Region should decide on any reduction or exemption of taxes for taking cultivated land to build other types of highways other than state-level highways and province-level highways.

In case the lands exempt from tax are changed in purpose and don't fall into the range of tax exemption, tax on occupation of cultivated land shall be repaid from the date of changing the land purpose.

6. Self-using equipment imported by foreign-invested enterprises and domestic enterprises falling under the Encouraged Category of the State and advantageous industries in the Western Region within their total investment amount, unless specified in "The Category for Imports

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without Tax Exemption for Domestic-invested Projects (revised in 2000)" and "The Category for Imports without Tax Exemption for Foreign-Invested Projects", shall be exempt from the customs duty and import value-added tax. For advantageous industries for foreign investment, the List of Advantageous Industries for Foreign Investments in the Central and Western Parts (Decree No.18) of the State Economic and Trade Commission, the State Development Planning Commission and the Ministry of Foreign Trade and Economic Cooperation shall be executed.

For the above tax exemption policies, relevant provisions in the Circular of the State Council Concerning the Adjustment in the Taxation Policy of Import Equipment (GUO FA (1997) No.37) shall be executed.

III. Specific execution provisions shall be stipulated separately by the State Administration of Taxation and General Administration of Customs.

IV. This Circular shall become effective as of January 1, 2001.

ATTACHMENT B13-CHINESE

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)

各省、自治区、直辖市人民政府，国务院各部委、各直属机构：

根据《中华人民共和国企业所得税法》第五十七条的有关规定，国务院决定对法律设置的发展对外经济合作和技术交流的特定地区内，以及国务院已规定执行上述地区特殊政策的地区内新设立的国家需要重点扶持的高新技术企业，实行过渡性税收优惠。现就有关问题通知如下：

一、法律设置的发展对外经济合作和技术交流的特定地区，是指深圳、珠海、汕头、厦门和海南经济特区；国务院已规定执行上述地区特殊政策的地区，是指上海浦东新区。

二、对经济特区和上海浦东新区内在2008年1月1日（含）之后完成登记注册的国家需要重点扶持的高新技术企业（以下简称新设高新技术企业），在经济特区和上海浦东新区内取得的所得，自取得第一笔生产经营收入所属纳税年度起，第一年至第二年免征企业所得税，第三年至第五年按照25%的法定税率减半征收企业所得税。

国家需要重点扶持的高新技术企业，是指拥有核心自主知识产权，同时符合《中华人民共和国企业所得税法实施条例》第九十三条规定的条件，并按照《高新技术企业认定管理办法》认定的高新技术企业。

三、经济特区和上海浦东新区内新设高新技术企业同时在经济特区和上海浦东新区以外的地区从事生产经营的，应当单独计算其在经济特区和上海浦东新区内取得的所得，并合理分摊企业的期间费用；没有单独计算的，不得享受企业所得税优惠。

四、经济特区和上海浦东新区内新设高新技术企业在按照本通知的规定享受过渡性税收优惠期间，由于复审或抽查不合格而不再具有高新技术企业资格的，从其不再具有高新技术企业资格年度起，停止享受过渡性税收优惠；以后再次被认定为高新技术企业的，不得继续享受或者重新享受过渡性税收优惠。

五、本通知自2008年1月1日起执行。

国务院

二〇〇七年十二月二十六日

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Notice of the State Council on Providing Transitional Preferential Tax Treatments to High-tech Enterprises Newly Established in Special Economic Zones and in Pudong New District of Shanghai

(No. 40 [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, and all institutions directly under the State Council,

In accordance with Article 57 of the Enterprise Income Tax Law of the People's Republic of China, the State Council decides to provide transitional preferential tax treatments to the high-tech enterprises under the key support of the state, which were newly established in the special zones established by law for developing foreign economic cooperation and technological exchange and in the area where the State Council has provided for the implementation of the abovementioned special policy. You are hereby notified of the following issues:

I The expression "special zones established by law for developing foreign economic cooperation and technological exchange" refers to Shenzhen, Zhuhai, Shantou, Xiamen and Hainan Special Economic Zones. The expression "the area where the State Council has provided for the implementation of the abovementioned special policy" refers to Pudong New District of Shanghai.

II For a high-tech enterprise under the key support of the state in a special economic zone or in Pudong New District of Shanghai that finishes the registration on or after January 1, 2008 (hereinafter referred to as the high-tech enterprise), the incomes obtained by it in the special economic zone and in Pudong New District of Shanghai shall be exempted from the enterprise income tax (hereinafter referred to as the EIT) for the first 2 years as of the tax year to which the first revenue arising from production or operation is attributable, and shall be taxed at half of the statutory tax rate of 25% for the third to the fifth years.

The expression "high-tech enterprises under the key support of the State" refers to the high-tech enterprises that have their own kernel independent intellectual property rights and simultaneously meet the conditions as mentioned in Article 93 of the Regulation on the Implementation of the Enterprise Income Tax Law of the People's Republic of China and have been recognized in pursuance of the Measures for the Determination of High-tech Enterprises.

III Where a high-tech enterprise newly established in a special economic zone or in Pudong New District of Shanghai simultaneously engages in production and operation in other areas besides the special economic zone or Pudong New District of Shanghai, it shall separately compute the incomes it obtains in the special economic zone or Pudong New District of Shanghai and reasonably apportion the expenses incurred during the corresponding period. If it fails to make separate computation, it shall not enjoy the preferential treatments in respect of enterprise income tax.

IV Where a high-tech enterprise newly established in a special economic zone or in Pudong New District of Shanghai no longer has the high-tech enterprise qualification due to review or due to its failure to pass a spot-check during the period when it enjoys the transitional preferential tax treatments under this Notice, it shall stop enjoying the transitional preferential tax treatments from the tax year when it loses the high-tech enterprise qualification. If it is once again recognized as a high-tech enterprise later, it shall not continue to or re-enjoy the transitional preferential tax treatments.

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

State Council

December 26, 2007

国家税务总局  
关于西部大开发企业所得税优惠政策适用目录问题的批复  
国税函[2009]399号

甘肃省国家税务局：

你局《关于外商投资产业指导目录有关税收问题的请示》（甘国税发〔2009〕97号）收悉。根据《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）文件精神，《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）规定的西部大开发企业所得税优惠政策继续执行到期。经研究，现将《中华人民共和国企业所得税法》实施后，西部大开发企业所得税优惠政策适用目录问题批复如下：

一、享受西部大开发企业所得税优惠政策的国家鼓励类产业内资企业适用目录及衔接问题，继续按照《财政部 国家税务总局关于西部大开发税收优惠政策适用目录变更问题的通知》（财税〔2006〕165号）的规定执行。

二、享受西部大开发企业所得税优惠政策的国家鼓励类产业外商投资企业适用目录及衔接问题，按以下原则执行：

（一）自2008年1月1日起，财税〔2001〕202号文件中《外商投资产业指导目录》按国家发展和改革委员会公布的《外商投资产业指导目录（2007年修订）》执行。自2009年1月1日起，财税〔2001〕202号文件中《中西部地区外商投资优势产业目录》（第18号令）按国家发展和改革委员会与商务部发布的《中西部地区优势产业目录（2008年修订）》执行。

（二）在相关目录变更前，已按财税〔2001〕202号文件规定的目录标准审核享受企业所得税优惠政策的外商投资企业，除属于《外商投资产业指导目录（2007年修订）》中限制外商投资产业目录、禁止外商投资产业目录外，可继续执行到期满为止；对属于《外商投资产业指导目录（2007年修订）》中限制外商投资产业目录、禁止外商投资产业目录的企业，应自执行新目录的年度起，停止执行西部大开发企业所得税优惠政策。

对符合新目录鼓励类标准但不符合原目录标准的企业，应自执行新目录的年度起，就其按照西部大开发有关企业所得税优惠政策规定计算的税收优惠期的剩余优惠年限享受优惠。

国家税务总局

二〇〇九年七月二十七日

抄送：各省、自治区、直辖市和计划单列市国家税务局、地方税务局。

Reply of the State Administration of Taxation on Issues concerning Applicable Catalogues to the  
Enterprise Income Tax Preference Policies for the Western Development

Guo Shui Han [2009] No.399

Gansu Provincial Office of SAT.

Your Request for Instructions on Taxation Issues concerning the Catalogue for Guiding Foreign Investment in Industries (Gan Guo Shui Fa [2009] No. 97) has been received.

According to the Circular of the State Council on Implementation of Interim Enterprise Income Tax Preference Policies (Guo Fa [2007] No.39), the enterprise income tax preference policies for the Western Development as provided in the Circular of the Ministry of Finance, the State Administration of Taxation and the General Administration of Customs on Issues concerning Tax Preference Policies for the Western Development (Cai Shui [2001] No.202) shall continue to be executed until expiration.

The reply to the issues concerning applicable catalogue to the enterprise income tax preference policies for the Western Development after implementation of the Enterprise Income Tax Law of the People's Republic of China are herein given as follows:

1. Issues concerning applicable catalogue and linkup for domestic enterprises engaged in industries under state encouragement that share enterprise income tax preference policies for the Western Development shall continue to be subject to the provisions prescribed in the Circular of the Ministry of Finance and the State Administration of Taxation on Issues concerning Modification of the Applicable Catalogue to Tax Preference Policies for the Western Development (Cai Shui [2006] No.165).

2. Issues concerning applicable catalogue and linkup for foreign-invested enterprises engaged in industries under state encouragement that share enterprise income tax preference policies for the Western Development shall conform to the following principles:

(1) Since Jan. 1, 2008, the Catalogue for Guiding Foreign Investment in Industries in the No. 202 document of the Ministry of Finance in 2001 shall be subject to the Catalogue for Guiding Foreign Investment in Industries (revised in 2007) promulgated by the National Development and Reform Commission.

Since Jan. 1, 2009, the Superior Industry Catalogue for Foreign Investment in the Central and Western Areas in the No.202 document of the Ministry of Finance in 2001 (No. 18 Decree) shall be subject to the Catalogue of Superior Industries in the Central and Western Areas (revised in 2008) promulgated by the National Development and Reform Commission and the Ministry of Commerce.

(2) A foreign-invested enterprise enjoying enterprise income tax preference policies according to the catalogues as provided in the No.202 document of the Ministry of Finance in 2001 before

modification of the relevant catalogues may continue to enjoy the preference until expiration, unless the enterprise engaged in any industry under the categories of restriction or prohibition of foreign investment according to the Catalogue for Guiding Foreign Investment in Industries (revised in 2007).

For any enterprise engaged in industries under categories of restriction or prohibition of foreign investment as provided in the Catalogue for Guiding Foreign Investment in Industries (revised in 2007), the enterprise income tax preference policies for the Western Development shall be stopped to be executed as of the date of implementation of the new Catalogue.

As for any enterprise that does not satisfy the standards for category under encouragement according to the original Catalogue yet satisfies that according to the new one, it may enjoy tax preferences for the rest of the period for tax preference calculated according to the enterprise income tax preference policies for the Western Development since the implementation of the new Catalogue.

State Administration of Taxation July 27, 2009



## ATTACHMENT 11.2

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

(No.57)

The Catalogue of Industries for Guiding Foreign Investment (Revised 2007), which was approved by the State Council, is hereby promulgated and shall come into force as of December 1st, 2007. The Catalogue of Industries for Guiding Foreign Investment (Revised 2004), which was promulgated by National Development and Reform Commission and the Ministry of Commerce on November 30th, 2004, shall not be implemented any longer since then.

Director of National Development and Reform Commission: Ma Kai

Minister of Commerce: Bo Xilai

October 31st, 2007

Catalogue of Industries for Guiding Foreign Investment (Revised 2007)

Catalogue of Industries Encouraged for Foreign Investment

### I. Agriculture, Forestry, Animal Husbandry and Fishery Industries

1. Improvement of low-and medium-yielding fields
2. Planting, development and production of woody edible oil, flavorings and industrial raw materials
3. Non-pollution cultivation techniques of vegetables (including edible fungus and melon watermelon), dry and fresh fruit and tea, as well as serial development and production of these products
4. Development and production of sugar, fruit trees, vegetables, forage grass and the related new techniques
5. Production of flowers and plants, as well as construction and operation of nursery bases
6. Planting of rubber, sisal and coffee

7. Planting and cultivation of Chinese medicinal materials (limited to equity joint ventures and cooperative joint ventures)
8. Reusing in fields and comprehensive utilization of straws and stalks of crop, development and production of organic fertilizer resources
9. Planting of forest trees (bamboos), and fostering of fine varieties, new varieties of polyploidy wood and new varieties of transgene wood
10. Breeding of aquatic fingerlings (not including special and precious quality varieties of our country)
11. Construction and operation of ecological environment protection projects such as tree and grass planting for prevention and control of desertification and soil erosion, etc.
12. Breeding of aquatic products, cage culture in deep water, large-scale aquaculture and breeding of ecotype marine species

## II. Mining and Quarrying Industries

1. Exploration and exploitation of coal bed gas, as well as utilization of mine gas (limited to equity joint ventures and cooperative joint ventures)
2. Exploration and exploitation of oil and natural gas with venture capital (limited to equity joint ventures and cooperative joint ventures)
3. Exploitation of low-permeability hydrocarbon reservoirs (fields) (limited to equity joint ventures and cooperative joint ventures)
4. Development and application of new technologies that increase the recovery ration of crude oil (limited to equity joint ventures and cooperative joint ventures)
5. Development and application of new oil exploration and exploitation technologies such as geophysical exploration, well drilling, well logging, and downhole operation, etc. (limited to cooperative joint ventures)
6. Exploration and development of oil shale, oil sand, heavy oil, extra heavy oil and other unconventional crude oil resources (limited to cooperative joint ventures)
7. Exploration, mining and separation of iron mines and manganese mines
8. Development and application of new technologies improving the utilization rate of mine tailings.

and the comprehensive application of technologies recovering the ecological environment in mines

9. Exploration and development of combustible ice in the sea (limited to cooperative joint ventures)

### III. Manufacturing Industry

#### (I). Agricultural and nonstaple foodstuff processing industry

1. Development and production of biological, straw and aquatic feedstuff

2. Processing of aquatic products, cleansing and processing of seashell, development of seaweed functional food

3. Storage and processing of vegetables, dry and fresh fruits and fruit products and livestock and poultry products

#### (II). Food manufacturing industry

1. Development and production of food for baby, food for the old, and functional food

2. Development, production and processing of forest food

3. Production of natural food additives and ingredients (limited to equity joint ventures and cooperative joint ventures)

#### (III). Beverage manufacturing industry

1. Development and production of fruit and vegetable beverage, protein beverage, tea beverage, coffee beverage and plant beverage

#### (IV). Tobacco processing industry

1. Processing of cellulose diacetate and tobacco tows (limited to equity joint ventures and cooperative joint ventures)

2. Production of tobacco slices by the method of paper making (limited to equity joint ventures)

and cooperative joint ventures)

3. Processing and production of filter tips (limited to equity joint ventures and cooperative joint ventures)

(V). Textile industry

1. Manufacturing of special textile for industrial use with new and high tech

2. Weaving, dyeing and post-dressing of high-grade fabric surface material

3. Processing of products made of special natural fibre products (including animal fibre hair other than wool, and fibrilia, bamboo fibre, mulberry silk and color cotton, etc.) which satisfy the requirements on comprehensive utilization of ecological resource and requirements on environmental protection

4. Manufacturing of clothes with computer integrated manufacturing system

5. Manufacturing of top grade carpets, embroidering products and drawnwork products

(VI). Leather, fur, feather (hair) and related products

1. Processing of leather and fur with cleansing technology

2. Post ornament and processing of leather with new technologies

3. Processing of top grade leather (sofa leather and car cushion leather)

(VII). Lumber Processing, and Wood, Bamboo, Vine, Palm and Grass Products Manufacturing Industries

1. Development and production of new technology and new products for the comprehensive utilization of three forestry residuals (logging slash, bucking residual and processing residual) "sub-quality, small and firewood" lumber and bamboo

(VIII). Paper Making and Paper Product Manufacturing Industries

1. In forest-paper integrated construction, scale production of chemical wood pulp with a single production line of 300,000 tons/y or above and chemical mechanical wood pulp with a single production line of 100,000 tons/y or above as well as the high-class paper and paper boards

produced simultaneously (limited to equity joint ventures and cooperative joint ventures)

(IX). Petroleum Processing and Coking Industry

1. Deep-processing of needle coke and coal tar

(X). Chemical Raw Material and Chemical Products Manufacturing Industry

1. Mass production of ethane with an annual production capacity of over 800 thousand tons (the Chinese party shall hold a relatively dominant position)

2. Processing and manufacturing of downstream ethylene products, and comprehensive utilization of ethane C5-C9 byproducts (excluding butadiene synthetic rubber)

3. Production of corvic with an annual output of 200,000 tons or more (ethene method)

4. Production of further processed products of bleaching powder (sodium method), polyvinyl chloride (PVC) and organosilicon

5. Production of Benzene, toluene, xylene, ethylene glycol and other basic organic chemical raw materials as well as their derivatives

6. Supporting raw materials for composite materials: production of bisphenol A, and production of propylene oxide with hydrogen peroxide or propylene oxide method

7. Raw materials for synthetic fibre: production of extract terephthalic acid, caprolactam, nylon 66 salt and melt-spinning spandex resin

8. Synthetic rubber: production of liquor styrene butadiene rubber (SBR) (not including thermoplastic SBR), butyl rubber, isoprene rubber, polyurethane rubber, acrylic acid rubber, chlorohydrine rubber, ethylene propylene rubber, nitrile butadiene rubber, fluorine rubber, silicon rubber and other special varieties of rubber

9. Engineering plastics and plastic alloys: production of polyphenylene oxide (PPO), engineering plastic nylon 11 and nylon 12, polyimides, polysulfone, aromatic polyester (PAR), and liquid crystalline polymer, etc.

10. Fine chemistry: production of catalysts, auxiliary agents, new additives, new technologies, process technologies for commercializing dyes and coloring agents, high-tech chemicals for electronic use and paper-making use, food additives, feedstuff additives, leather chemicals (excluding N-N dimethyl formamide), oilfield auxiliary agents, surface active agents, water treatment agents, adhesives, and inorganic fibre and nano materials, as well as the deep-processing

of pigment envelope

11. Production of low hysteresis and high abrasion resistant carbon black
12. Production of environment-friendly printing ink and arene-oil
13. Production of natural spices, synthetic spices and single ion spices
14. Production of high-performance coatings, water-base coatings and assorted water resin
15. Production of substitute for hydro-chloro-fluoro-carbons (HCFC)
16. Production of organic fluorine chemical products (not including hydro-chloro-fluoro-carbons, hydro-chloro-fluoro-carbon and tetrafluoroethylene)
17. Production with fluorine resources recovered from phosphorus chemical industry and aluminium smelting industry
18. Production of large chemical products using coal as raw material (the Chinese party shall have a controlling interest)
19. Development and production of new forestry chemical technologies and products
20. Production of ionic membrane for caustic soda, non-organic separation membrane and functional membrane
21. Development and production of inorganic, organic and biological membranes used for environment protection
22. Development and production of new fertilizers: bio-fertilizer, high-concentration potassic fertilizer, compound fertilizer, controlled release fertilizer, compound microbial inoculant, compound microbial manure, straw and garbage rotten agents and special-function microbiological preparations
23. Development and production of highly-efficient and safe new varieties of pesticides as well as high-performance new agents of pesticides
24. Development and production of biological pesticides and products for biological control: microbial pesticide, microbial germicide, agricultural antibiotic, insect pheromone, natural enemy insects and microbial herbicide
25. Comprehensive utilization, treatment and disposal of waste gas, liquid and residue
26. Production of organic high molecular materials: vessel body coatings made from modified

organosilicon, plane covering coatings, rare earth cerium sulphide red dye, lead-free electronic packaging materials, photolithography paste of the series specially used for color plasma display screen, superfine fibre with a small diameter and a big specific surface area, high-precision fuel filter paper, lithium ionization cell diaphragm, multi-function compound auxiliary agents for plastic processing, citric acid glycerin ester, fludioxonil and cyazofamid

(XI). Medical and Pharmaceutical Products Manufacturing Industry

1. Production of new types of compound medicines or medicines with active ingredients (including pharmaceutical products and preparations)
2. Amino acid: production of serine, tryptophan, histidine, and methionine used for feedstuff, etc.
3. Production of new types of anti-carcinogens, cardio-vascular and cerebrovascular medicines and nervous system medicines
4. Production of new, effective and economical contraceptive medicines and devices
5. Production of new medicines which are produced with biological engineering technologies
6. Production of heterocycle fluorides and other fluorine-containing high physiologically active drugs and intermediate
7. Production of gene engineering vaccines (AIDS vaccine, HBV vaccine and contraception vaccine)
8. Production of biological vaccines
9. Production of BCG vaccine and poliomyelitis vaccine
10. Development and production of marine medicines
11. Pharmaceutical preparations: production of new forms of drugs and new products prepared with slowed release, controlled release, target preparation, percutaneous absorption and other new technologies
12. Development and production of new types of pharmaceutical adjuvants
13. Production of biomedical materials and products (excluding those processed from human bodies and the specimens, as well as human organs, tissues and the specimens)
14. Production of antibiotic material medicals used for animals (including antibiotic and chemical synthesis)

15. Development and production of new products or new forms of antibacterial, anthelmintic, insecticide, anti-coccidiosis medicines used for animals

16. Production of new types of diagnosis reagents

(XII). Chemical Fiber Manufacturing Industry

1. High-tech chemical fibre production of differential chemical fibre, aramid fibre, carbon fibre, ultrahigh strength high-modulus polyethylene and polyphenylene sulfide (PPS), etc.
2. Production of environment-friendly chemical fibre such as cellulose fiber by new solvent way, etc.
3. Production of new types of polyester for fibre use and non-fibre use: polytrimethylene terephthalate (PTT), polyethylene glycol (PEN), and polybutylene terephthalate (PBT)
4. Production of new types of fibrous materials with renewable resources and biomass engineering technologies: polylactic acid (PLA) fibre, and polyatomic alcohol (PDO) fibre by biological methods
5. Production of polyamide with the single line daily output of 100 tons or more
6. Production of aramid fibre used for radial tyres, and cord yarn

(XIII). Plastics Manufacturing Industry

1. Development of new technologies for agricultural plastic film, and production of new agricultural plastic film products (photolysis film, multi-functional film and raw materials)
2. Clearing up and reutilization of plastic waste
3. Development of new plastic soft packing technologies, and production of new plastic soft packing products (high-obstructive and multi-functional film and raw materials)

(XIV). Nonmetallic Mineral Products Manufacturing Industry

1. Production of new types of energy-saving and environment-friendly building materials: light, strong, and multi-functional wall materials, high-class and environment-friendly decorating and finishing materials, high-quality water-tight materials, and effective thermal insulation materials



2. Production of energy-saving and high-efficient chemical building materials by replacing steel and wood with plastic
3. Production of elastic and plastic modified bitumen waterproof rolls with an annual output of 10 million square meters, quality ethylene propylene terpolymer waterproof rolls whose width is 2m or above and the matching materials, durable PVC rolls and TPO waterproof rolls
4. Production of glass shielding electromagnetic wave, glass basal plate for microelectronic use, heat-transmitting lead-free glass, diffuser of large quartz glass of electronic grade, super 2G and 3G microchannel plate, optical fiber panel, image inverter and glass light cone
5. Production of glass fibre (through direct-melt process) and glass steel works with an annual output of 50,000 tons and above
6. Production of continuous glass fiber strand mats, glass fiber surface mats, glass fiber cloth and mats for microelectronic use
7. Production of optical fiber for image bundles and laser medical treatment
8. Production of sanitary porcelain with an annual production of one million pieces or more
9. Standard polishing of pottery raw materials and production of high-class decorating materials used for pottery
10. Production of cement kiln, high-class (electronic) glass, ceramics, glass fiber, micropore carbon brick and other high-class refractory materials in kiln and calciner
11. Production of ceramic vehicles, aluminium nitride ceramic substrate and porous ceramics used for automobile catalyzing device
12. Production of non-organic and non-metal materials and products: artificial crystal, carbon-carbon composite materials, special-purpose ceramics, special-purpose sealing material, high-speed oil seal materials, special-purpose binding material, special-purpose emulsion materials, underwater sound absorbent rubber products, normal temperature thermal conductivity, and thermal insulation of 0.025W/Mk or below
13. Production of high-tech composite materials: Production of high-tech composite materials: continuous fiber reinforcement thermoplastic composite materials and prepreg materials, auxiliary materials for forming resin-base composite materials resisting temperature of 300°C or above, vane of resin-base composite materials, high-class sports goods made of resin-base composite materials, special-performance glass reinforced plastic pipe (pressure > 1.2 MPa), special-function composite materials and products, deep-water and plumeatic-water composite material products, composite material products for medical and recovery use, carbon-carbon composite materials and

brake sheet, high-performance ceramic-base composite materials and products, metal-base composite materials and products, metal multilayered composite materials and products, ultra high pressure composite pipes (pressure  $\geq 320\text{MPa}$ ), and large passenger aircraft tyres

14. Production of raw materials for precise and high-performance ceramics and functional ceramics: ultrafine silicon carbide powder (purity  $> 99\%$ , mean diameter  $< 1\mu\text{m}$ ), ultrafine silicon nitride powder (purity  $> 99\%$ , mean diameter  $< 1\mu\text{m}$ ), high-purity ultrafine alumina powder (purity  $> 99\%$ , mean diameter  $< 0.5\mu\text{m}$ ), low-temperature sintering zirconia powder (sintering temperature  $< 1350^\circ\text{C}$ ), high-purity aluminium nitride powder (purity  $> 99\%$ , mean diameter  $< 1\mu\text{m}$ ), rutile titania powder (purity  $> 98.5\%$ ), silica hydrated white carbon black (particle diameter  $< 100\text{nm}$ ) and barium titanate (purity  $> 99\%$ , mean diameter  $< 1\mu\text{m}$ )

15. Manufacturing of diamond film tools, and ultra-thin synthetic diamond saw blade with a thickness of  $0.3\text{mm}$  or below

16. Intensive processing of non-metal mineral products (ultra-fine grinding, high purifying, high refining and modifying)

17. Production of ultra-high power graphite electrode

18. Production of pearl luster mica (diameter of  $3\text{--}150\mu\text{m}$ )

19. Production of multi-dimension and multi-direction integer weaving fabric and profile modeling fabric

20. Treating combustible industrial wastes and domestic garbage with new dry-process or harmless treatment cement kiln

#### (XV) Nonferrous Metals Smelting and Pressing Industry

1. Production of silicon single-crystal, polished slice and multicrystal silicon with diameter of  $200\text{mm}$  or above

2. Production of new and high-tech non ferrous materials: new-type high-performance hydrogen storage materials, lithium ionization battery electrode materials, compound semiconductor materials (gallium arsenide, gallium phosphide, indium phosphide, gallium nitride), high-temperature superconducting materials, memory alloy materials (nickel titanium, copper-base and iron-base memory alloy materials), ultra-fine (nano) calcium carbide and ultrafine (nano) crystal hard alloy, ultra-hard compound materials, noble metal compound materials, aluminum foil for radiator, middle and high-pressure cathode capacitance aluminium

foil, special-type large aluminium alloy section steel, precise aluminium alloy die forging, overhead conductor for electrified railway lines, ultra-thin copper straps, copper alloy materials for corrosion-resistant heat exchanger, high-performance copper-nickel and copper-iron alloy straps, materials for processing beryllium copper straps, lines, pipes and rods, high-temperature-resistant and anti-senescence tungsten filament, magnesium alloy casting, lead-free solder, magnesium alloy and products applying it, foam aluminium, titanium alloy belt material and titanium welded pipe, sponge zirconium at atomic energy level, and products from deep-processing of tungsten and molybdenum

#### (XVI) Metal Product Manufacturing Industry

1. Manufacturing of light-weight and environment-friendly materials for automobiles and motor-vehicles (aluminum sheet for car body, aluminium magnesium alloy materials, and motorcycle aluminium alloy frame, etc.)
2. Development and production of architectural hardware, plumbing equipment and auxiliary hardware parts.
3. Manufacturing and processing (including the printing and coating of the inside and outside wall) of metal packing materials for packaging various kinds of oil and foodstuffs, fruit and vegetables, drinks and chemical products for daily use, etc. (the thickness of which shall be 0.3mm or below)

#### (XVII) General Machinery Manufacturing Industry

1. Manufacturing of high-class digital control machine tool and key components: 5-axis CNC machine tool, CNC coordinate milling centers, CNC coordinate grinding machine, 5-axis CNC system and servo mechanism, and high-speed ultra-hard cutting tool used for precise numerically controlled processing
2. Manufacturing of multi-station shingling forming machine of 1000 tons or above
3. Manufacturing of equipment for dismantling and crushing automobiles discarded as useless
4. Manufacturing of FTI, flexibility production line
5. Manufacturing of vertical multiple joint robots, welding robots and welding apparatus and equipment
6. Manufacturing of special-type processing machines: complete sets of laser cutting and welding equipment, laser precision machining equipment, numerically controlled low-speed HS-WEDM machine, and sub-micron superfine disintegrator

7. Manufacturing of wheeled/crawler lifting machinery of 300 tons or above (limited to equity joint ventures and cooperative joint ventures)
8. Design and manufacturing of through-shaft high-voltage plunger pump under pressure (35-42MPa) and its motor, and low-speed large torque motor under pressure (35-42MPa)
9. Manufacturing of servoelements under electronic-hydraulic proportion control
10. Design and manufacturing of integrate multiple-way valves under pressure (21-31.5MPa), pneumatic electromagnetic valves with a power of 0.35W or below and high-frequency electricity-controlled gas valves of 200Hz or above
11. Design and manufacturing of hydrostatic fluid-pressure drive units
12. Development and manufacturing of non-contact gas blanket sealing under pressure of 10MPa and dry gas sealing under pressure of 10MPa (including experimental facilities)
13. Development and manufacturing of equipment with high molecular materials for cars (friction plate, remodeled phenolic aldehyde piston and nonmetal fluid pressure master and slave pumps, etc.)
14. Manufacturing of car boss axletree of 3 and 4 generation (function elements of boss axletree of flange and transducer inside or outside of the axletree), digital control machine tool or processing centre axletree of high or mid class (the processing center should have more than three axis interlocking function and 3-4 $\mu$ m repeated precision), high-speed wire or board rolling mill axletree (assistant axletree and roller axletree of single-wire rolling mill of more than 120m/s and of thin-board rolling mill of more than 2mm), high-speed railway axletree (with speed of more than 200km/h), low-noise axletree of vibration of less than Z4 (Z4, Z4P, V4, V4P), level P4, P2 axletree of various axletree
15. Manufacturing of high-temperature resistant insulation materials (with F, H insulation class) and moulded insulation products
16. Development and manufacturing of rubber and plastic sealing parts for hydropneumatic use
17. Manufacturing of high-strength fasteners with the strength level of 12.9 or above
18. Manufacturing of casted and forged semifinished products for cars and motorcycles
19. Remanufacturing of machine tool, automobile components (excluding the five big assembly) and engineering machine

(XVIII) Special-Purpose Equipment Manufacturing Industry

1. Manufacture of trackless equipment for mining, loading and transporting in mines: 100-ton+ mechanical-driven dump trucks for mining, mobile crushers, 3,000 cu.m/h+ bucket excavator, 5 cu.m+ mining loaders and 2000 kw+ electricity-dragged coal mining machine, etc.
2. Manufacturing of equipment for geophysical prospecting and well logging: MEME seismometer, digital telemetric seismic instrument, digital imaging system, digital control well logging system, horizontal well logging equipment, directional well logging equipment, drilling machine, and MWD logging-while-drilling tool
3. Manufacturing of oil prospecting, well drilling and gathering and transportation facilities: floating drilling system and floating production system with a working depth of water of 500m or above, seafloor oil extraction and gathering and transportation equipment with a working depth of water of 600m or above, deep sea oil rig with a winch power of 3000kw or above, a top driving force of 850kw or above and a power of drilling pump of 1800kw or above, land oil rig and desert oil rig with a welldrilling depth of 9000m or above, 80-ton+ piston-forced reciprocating compressor used for oil refining installations with an output of 10 million tons per year, digital control deep oil well logger, and oil hole fastener with mud
4. Design and manufacturing of shield machine system integration with a diameter of 6m or above, design and manufacturing of full-face hard rock tunnel boring machine system integration with a diameter of 5m or above, manufacturing of large-caliber rotary drilling rig with a caliber of 1m or above and a depth of 30m or above, design and manufacturing of push bench with a diameter of 1.2m or above, manufacturing of complete sets of large equipment for laying underground utility without digging with a back dragging force of 200 tons or above, manufacturing of underground diaphragm wall construction drilling rig, and manufacturing of automatic vertical well drilling system
5. Design and manufacturing of large sideboom of 100 tons or above and large trencher of 320 horse power or above
6. Design and manufacturing of crawler bulldozer with a soil pressure of 0.03MPa or below and a power of 220 horse power or above and large bulldozer of 520 horse power or above
7. Design and manufacturing of cleaner with a specification of 100 cn.mts/h or above and dredging device for dredger of 1000 tons or above
8. Design and manufacturing of construction equipment for concrete diaphragm wall used for flood prevention dams
9. Manufacturing of underwater civil work construction machinery: bulldozer, loader and excavator used 9m underwater
10. Manufacturing of equipment for maintenance of highways and bridges as well as automatic

checkout equipment

11. Manufacturing of equipment for highway tunnel monitoring, aeration, disaster-prevention and rescuing system

12. Design and manufacturing of equipment for large railway construction, maintenance and operation safety

13. Manufacturing of equipment for building roofs with linoleum tile (bitumen), galvanized steel or other metals

14. Manufacturing of equipment for environment-friendly, energy-saving, water-proof and heat-preservation system with polyurethanes sprayed on-the-spot, equipment with technology for preparing polyurethane sealant, equipment with technology for preparing silicone modified sealant

15. Design and manufacturing of thin-slab caster and high-precision strip mill (thickness of 10 micron)

16. Manufacturing of equipment for directly reduction and smelting reduction of iron

17. Manufacturing of heavy-power direct current electric arc furnace with a power of 50 tons or above

18. Manufacturing of equipment for color coating of board plates

19. Manufacturing of cradling equipment for metal minerals which are multi-elements, fine-particle and are difficult to separate

20. Manufacturing of key equipment for the complete sets of ethylene equipment with an annual output of 800,000 tons or above: cracking gas, ethylene and propylene centrifugal compressors, mixed pelletizers with an annual processing capacity of 100,000 tons or above, centrifuges with a diameter of 800mm or above, high-temperature, high-pressure and corrosion-resistant pumps and valves with a working temperature of 250°C or above and a working pressure of 15Mpa, and

low-temperature and ultra-low-temperature pumps of 55°C or below (limited to equity joint ventures and cooperative joint ventures)

21. Manufacturing of complete sets of large equipment coal chemical industry (limited to equity joint ventures and cooperative joint ventures)

22. Design, manufacturing and repairing of metal product moulds (such as extrusion die for pipes, rods and section steel made of copper, aluminum, titanium and zirconium)

23. Design and manufacturing of punching die for car body covers as well as (testing) fixtures for automobiles and motorcycles
24. Design and manufacturing of punching die with a precision of 0.02mm or above, cavity die with a precision of 0.05mm or above, and standardized die parts
25. Design and manufacturing of non-metal product moulds
26. Manufacturing of beer-bottling equipment with a speed of 60,000 bottles/h or above, drink-bottling equipment at an intermediate or high temperature with a speed of 50,000 bottles/h or above, and sterile bottling equipment with a speed of 36,000 bottles/h
27. Development of technique for producing amino acids, enzyme preparations and food additives, and manufacturing of key instruments
28. Manufacturing of complete sets of feedstuff processing equipment at 10 tons/h or above as well as the key parts
29. Manufacturing of equipment for producing lightweight corrugated board and carton whose corrugation height is 0.75mm or below
30. Manufacturing of bisect sheet-fed multi-color lithographic press whose pressing speed is above 16,000 bisect sheets/h (720×1020mm), bisect sheet-fed perfect multi-color lithographic press whose pressing speed is above 13,000 bisect sheets/h (720×1020mm) and full sheet-fed multi-color lithographic press whose pressing speed is above 13,000 bisect sheets/h (1000×1400mm)
31. Manufacturing of single-width single-paper path web-fed lithographic press whose pressing speed is above 75,000 bisect sheets/h (787×880mm), double-width single-paper path web-fed lithographic press whose pressing speed is above 17,000 bisect sheets/h (787×880mm) and commercial web-fed lithographic press whose pressing speed is above 50,000 bisect sheets/h (787×880mm)
32. Manufacturing of multi-color flexo printing press whose speed is 300m/minute and whose width is 1000mm or above
33. Manufacturing of computer mass color pre-coordination systems, mass color remote control equipment, water-ink speed tracking equipment, automatic printing quality detecting and tracking system, non-shaft line technology, high-speed automatic paster/feeder whose speed is 75,000 sheets/h, high-speed folding machine which may automatically adjust through remote control, automatic overprinting system, cooling device, silicon-adding system, and deviation-adjusting device, etc.
34. Manufacturing of equipment with sheet glass deep-processing technology

35. Manufacturing of high-tech involved special industrial sewing machines
36. Manufacturing of complete sets of new-type paper (including pulp) making machines
37. Manufacturing of equipment with new technique for post ornament and processing of leather
38. Development and manufacturing of new agricultural product processing and storing equipment: new equipment for the processing, storage, preserving, grading, package and drying of foodstuff, oil plants, vegetables, fresh and dry fruits, meat products and aquatic products, etc.; agricultural product quality inspection instruments and equipment; inspection instruments and equipment for ensuring agro-product quality be undamaged; rheometer; farinograph; ultramicro crushing apparatus; high-efficiency dehydrating facility; high-efficiency fruit juice condensation equipment with benefit, efficacy, outcome, efficiency and effects; powder food material sterilization facility; solid and semi-solid food aseptically packaging facility; packaging materials for aseptic package; direct vat set for producing dairy products; and disk-type centrifugal separator
39. Manufacturing of agricultural machine: agricultural facilities and equipment (automatic irrigation equipment for greenhouses, equipment for the automatic disposition and fertilization of nutrient solution, high-efficiency vegetable raise seedling equipment and soil nutrient analysis apparatus), tractor with an engine power of 120kw or above and the matching agricultural implements, diesel engine with low gas consumption, low noise and low emission, sprayer which is accessory to big tractor and with the device for retrieving grain residues, high-performance rice transplanter, cotton picking machine and cotton picking platform, and self-propelled corn combine which fits various row spacing (fluid pressure drive or mechanical drive)
40. Manufacturing of forestry machinery and equipment with new technology
41. Manufacturing of equipment for reusing crop straw in field and for the comprehensive utilization of crop straw and rice hull
42. Manufacturing of equipment for the comprehensive utilization of agricultural waste and waste from scale breeding of livestock and poultry
43. Manufacturing of agricultural technological equipment which saves fertilizer, pesticide and water
44. Manufacturing of cleaning equipment for electro-mechanical wells and production of medicines
45. Manufacturing of electronic endoscope
46. Manufacturing of non-mydiatric retinal camera



47. Manufacturing of the key components of development device for medical use (high-field-strength superconducting magnetic resonance MRI, CT, X-ray computerized tomography and B ultrasound, etc.)
48. Manufacturing of ultrasonic transducer (3D) for medical use
49. Manufacturing of equipment for boron neutron capture therapy
50. Manufacturing of X-ray special orientation radiotherapy system
51. Manufacturing of haemodialysis machine and hemofiltration machine
52. Manufacturing of equipment for automatic enzyme exempts analysis system (including functions such as sample adding, enzyme labeling, wall washing, incubating and post processing of data, etc.)
53. Development of new drug quality control technology, and manufacturing of new drug quality control equipment
54. Development and manufacturing of new technology and equipment for analyzing and extracting efficacious substance in traditional Chinese drugs
55. Manufacturing of new-type drug packaging materials and containers as well as advanced drug manufacturing equipment
56. Development and manufacturing of new-type textile machinery, key components, and textile testing and laboratory apparatus
57. Manufacturing of intelligent jacquard artificial fur equipment
58. Manufacturing of equipment specially for producing solar cells
59. Development and manufacturing of equipment for pollution prevention and control
60. Manufacturing of equipment for the treatment of municipal wastes and the comprehensive utilization of rural organic wastes
61. Manufacturing of equipment for the recovery processing and reutilization of plastic waste as well as old and useless electric appliance, rubber and battery
62. Manufacturing of equipment with aquatic ecosystem protection technology
63. Development and manufacturing of complete sets of sea water desalination, recirculating and cooling equipment with daily output of 100,000 cubic meters or above

64. Manufacturing of special-type meteorological observation and analysis equipment
65. Development of seismic station/network system and mobile seismologic observation technology system, and manufacturing of corresponding apparatus and equipment
66. Manufacturing of radial tyre building machine with three or more drums
67. Manufacturing of rolling resistance tester and tyre noise laboratory
68. Manufacturing of new-tech heat supply, measuring and temperature control devices
69. Manufacturing of hydrogen energy preparing, warehousing and transportation facilities as well as inspection system
70. Manufacturing of new-type heavy residual oil gasification and atomizing nozzle, high-efficient steam trap valve whose steam loss rate is 0.5% or below, and high temperature ceramic heat exchanger whose temperature is 1000°C or above
71. Manufacturing of devices for the comprehensive utilization of old and useless tyres

(XIX) Transportation and Communication Facility Manufacturing Industry

1. Manufacturing of complete automobiles (the proportion of foreign capital shall not exceed 50%), and construction of automobile research and development institutions
2. Manufacture of automobile engines, and construction of engine regeneration and r&d institutions: gasoline engines whose volume power is 50kw or above, diesel engines whose volume power is 40kw or above and whose displacement is 3L or below, diesel engine whose volume power is 30kw or above and whose displacement is 3L or above and engines with new energy resources such as fuel cells and mixed fuels
3. Manufacturing of key automobile components and parts and research and development of key technologies: disk brake assembly, drive axle assembly, automatic gear box, diesel engine fuel pump, engine air-intake supercharger, viscous junction box (for four-wheel drive), fluid pressure tappets, electronic integrating instrument, crankshafts and connecting links for vehicles (diesel engine of 8L or above), anti-lock brake system (ABS, ECU, valve body and sensor), electronic stability program (ESP), brake-by-wire system, electronic brake force distribution system (EBD), tractive force control system, gas generator for automobile safety air-bag, diesel electronic spraying system, common rail fuel spraying technology (the maximum spraying pressure >1600p), variable geometry turbocharging technology (VGT), variable nozzle turbocharging technology (VNT), discharge control device for engines reaching stage-IV pollutant discharge standards of

China, intelligent torsion management system, coupler assembly, steer-by-wire system, diesel engine grain catcher, intelligent cylinder and special-type rubber accessories for automobile

4. Manufacturing and research & development of automobile electronic installations: electronic engine and chassis control system and the key components, vehicle electronic technology (automobile information system and navigation system), electronic bus network technology (limited to equity joint ventures), electronic control system input (sensor and sampling system) and output (actuator) blocks, electronic controller for electric power steering system (limited to equity joint ventures), embedded electronic integrating system (limited to equity joint ventures and cooperative joint ventures), electrically controlled air spring, electronically controlled suspension system, electronic valve system installations, electronic gun, battery (nickel-hydrogen and lithium-ion) and the control system (limited to equity joint ventures), integrated electric machine and control system (limited to equity joint ventures), wheel hub electric machine, multi-functional controller (limited to equity joint ventures), fuel cell stack and the components, hydrogen storage system for automobiles, and testing system for testing and maintaining automobiles and motorcycles

5. Manufacturing of motorcycle key parts: parts with electronically controlled fuel injection technology (limited to equity joint ventures and cooperative joint ventures), and emission control device for engines which have reached stage-III pollutant discharge standards of China for motorcycles

6. Manufacturing of track transport and communication facilities (limited to equity joint ventures and cooperative joint ventures): research & development, design and manufacturing of vehicles and key parts (traction/drive system, control system and brake system) for high-speed railway, special lines for railway transport of passengers, intercity railway, trunk railway and urban track transport and communication facilities; research & development, design and manufacturing of facilities and equipment for high-speed railway, special lines for railway transport of passengers, intercity railway and urban track transport and communication services; design and research & development of information systems concerned in informatization construction; research & development, design and manufacturing of track and bridge facilities for high-speed railway, special lines for railway transport of passengers and intercity railway; research & development, design and manufacturing of track transport and communication signal system; manufacturing of electrified railway equipment and apparatus; research & development of railway noise and vibration control techniques; manufacturing of the blowdown of railroad cars; and manufacturing of railway transport safety monitoring equipment

7. Design, manufacturing and maintenance of civil aircrafts: aircrafts of trunk lines and branch lines (the Chinese party shall have a controlling interest), and utility aircrafts (limited to equity joint ventures and cooperative joint ventures)

8. Manufacturing and maintenance of civil aircraft components and parts

9. Design and manufacturing of civil helicopters: 3 ton or above (the Chinese party shall have a

controlling interest), and below 3 ton (limited to equity joint ventures and cooperative joint ventures)

10. Manufacturing of civil helicopter components and parts

11. Manufacturing of ground-effect and water-effect aircrafts (the Chinese party shall have a controlling interest)

12. Design and manufacturing of unmanned aircrafts and floating platform (the Chinese party shall have a controlling interest)

13. Design, manufacturing and maintenance of aircraft engine and components as well as aerial power system (limited to equity joint ventures and cooperative joint ventures)

14. Design and manufacturing of civil aircraft equipment (limited to equity joint ventures and cooperative joint ventures)

15. Design and manufacturing of civil carrier rocket (the Chinese party shall have a controlling interest)

16. Manufacturing of ground equipment for aerial use: civil aerodrome facilities, civil aerodrome operation guarantee facilities, ground equipment for experimental flight, flight simulation and training equipment, aerial testing and measuring instrument, land trial equipment, aircraft equipment integral test system, aerial-purpose equipment, equipment specially for the trial manufacturing of aerial materials, civil aircraft ground reception and application apparatus, carrier rocket ground checkout equipment, carrier rocket mechanics and environment laboratory equipment

17. Manufacturing of light, machinery and electronic products and temperature control products for spacecrafts, planet product testing device, and spacecraft structure and setup products

18. Manufacturing of light gas turbine

19. Design of new and high tech vessels and oceaneering equipment (limited to equity joint ventures and cooperative joint ventures)

20. Repair, design and manufacturing of vessels (including sections) and oceaneering equipment (the Chinese party shall have a controlling interest)

21. Design of low, medium and high speed diesel engines of vessels (limited to equity joint ventures and cooperative joint ventures)

22. Design and manufacturing of components and parts of diesel engines of vessels (limited to equity joint ventures and cooperative joint ventures)

23. Design and manufacturing of low and medium speed diesel engines as well as crankshafts of vessels (the Chinese party shall have a controlling interest)

24. Design and manufacturing of hatch machinery and deck machinery (the Chinese party shall be in a relatively dominant position)

25. Design and manufacturing of vessel communication and navigation equipment: vessel communication system equipment, vessel electronic guidance equipment, radar for vessel use, electric gyrocompass automatic pilot and internal broadcasting system, etc.

26. Design and manufacturing of ocean fishing vessels and yachts (limited to equity joint ventures and cooperative joint ventures)

(XX) Electric Machine and Equipment Manufacturing Industry

1. Manufacturing of key equipment used for 600,000 kw super-critical and 1 million kw ultra-super-critical thermal power plants (limited to equity joint ventures and cooperative joint ventures): boiler feed pump, circulating pump, and main steam loop high-temperature and high-pressure valves with the operating temperature of 400°C or above and the working pressure of 20Mpa or above

2. Manufacturing of key equipment for nuclear power plants of millions kw (limited to equity joint ventures and cooperative joint ventures): pump and valve of nuclear level I and II

3. Manufacturing of devulcanization equipment, denitration equipment and bag dust collector used in thermal power plants

4. Design and manufacturing of encapsulations for nuclear power equipment and thermal power equipment

5. Manufacturing of large casting and forging for nuclear power equipment

6. Manufacturing of electric transmission and transformation equipment (limited to equity joint ventures and cooperative joint ventures): amorphous alloy transformer, large sleeve for high-voltage electric appliance of 500kv or above, operating gear and independent arcing contact for high-voltage switch, dry-type reactor for direct current transmission, high-power crystal valve pipe for 6-inch direct current converter valve, contact materials for electric appliance which satisfy EU RoHS, and Pb/Cd-free solder

7. Manufacturing of complete sets of equipment or key equipment for generating electricity with

new energy resources (limited to equity joint ventures and cooperative joint ventures): light solar, geoheat, tide, wave, waste, biogas, wind force of 1.5 megawatts or above

8. Manufacturing of Stirling generating set

9. Development and manufacturing of linear motor and the driving system

10. Manufacturing of solar-powered air conditioning, heating system and solar drying device

11. Manufacturing of biomass drying pyrolysis system and biomass gasification device

12. Manufacturing of draw gear for alternating current frequency and pressure modulation

13. Manufacturing of intelligent molded case circuit breaker (voltage: 380V, electric current: 1000A), intelligent cabinet or drawer circuit breaker used for large-scale engineering works, and complete sets of intelligent electricity control and distribution equipment with bus wire

(XXI) Communication Equipment, Computer and other Electronic Equipment Manufacturing Industries

1. Manufacturing of digital video camera, digital audio player and digital movie-making, editing and playing equipment

2. Manufacturing of TFT-LCD, PDP, OLED, FED (including SED, etc.) panel display screen and materials for making display screen

3. Manufacturing of such key parts as optical engine, light source, projection screen, high-resolution projection tube and LCOS module used for large-screen multicolor projection displays

4. Manufacturing of digital audio and video coding and decoding equipment, digital equipment for broadcast and television studio, digital equipment for cable TV system, digital transmission equipment for audio broadcasting, digital TV up-and-down converter, equipment for digital TV ground broadcasting single frequency network (SFN), equipment for satellite digital TV uplink station, and headend equipment for satellite master antenna TV (SMATV)

5. Manufacturing of high-performance digital single lens reflex with 6 million pixel or more

6. Design of integrated circuit, manufacturing of large-scale digital integrated circuit with a line width of 0.18 micron or below, manufacturing of simulation or analog integrated circuit with a line width of 0.8 micron or below, as well as BGA, PGA, CSP and MCM encapsulation and testing

7. Manufacturing of large and medium-sized electronic computers, gigantic computers, portable microcomputers and high-class servers which execute one thousand billion or more instructions per second, large-scale analog simulation system, and large-scale industrial computers and controllers
8. Manufacturing of computer digital signal processing system and boards
9. Manufacturing of graphic and image recognition and processing system
10. Development and manufacture of high-capacity optical and disk drives as well as their parts
11. Manufacturing of high-speed memory system with a capacity of 100TB or above as well as intelligent memory device
12. Manufacturing of large-breadth (900mm or above) and high-resolution color printing device, head of high-resolution color printers with the precision of 2400dpi or above, and large-breadth (900mm or above) and high-resolution color copying device
13. Manufacturing of computer-aided design (three-dimensional CAD) system, computer-aided testing (CAT) system, computer-aided manufacturing (CAM) system and computer-aided engineering (CAE) system and other computer application systems
14. Development and manufacturing of software products
15. Development and manufacturing of materials exclusively for electronic use (excluding the development and manufacturing of optical fibre perform)
16. Manufacturing of equipment, testing apparatus, and industrial moulds exclusively for electronic use
17. Manufacturing of new-type electronic parts and components: chip components, sensitive components and sensors, frequency control and selection components, hybrid integrated circuits, power electronic device, photoelectric device, new-type electromechanical components, high-density interconnecting lamination boards, multilayer flexibility boards, rigid-flex printing circuit board and package substrate
18. Manufacturing of high-tech green cell: Ni-MH cell, nickel-zinc cell, silver-zinc cell, lithium-ionization cell, high-volume, complete-sealed and maintenance-free lead-acid accumulator, solar cell, fuel cell and column zinc-air cell, etc.
19. Manufacturing of high-brightness light-emitting diode (LED) with the luminous efficiency of 50lm/W or above, bluelight extension chip of LED with the luminous efficiency of 50lm/W, and white luminotron with the luminous efficiency of 50lm/W or above and the power of 200mW or above

20. Development and manufacturing of RFID chips
21. Development and production of key parts of high-density digital disk drive
22. Duplication of CD-ROM and production of CD-R
23. Design and Manufacturing of civil satellites (the Chinese party shall have a controlling interest)
24. Manufacturing of civil satellite payload (the Chinese party shall have a controlling interest)
25. Manufacturing of parts and components for civil satellites
26. Manufacturing of equipment for satellite communication system
27. Manufacturing of satellite navigation receiving equipment and the key parts
28. Manufacturing of optical communication measuring instrument, and optical transceiver with the speed of 10Gb/s or above
29. Manufacturing of ultra-wide band (UWB) communication equipment
30. Manufacturing of wireless local area network (wide area network) equipment
31. Manufacturing of optical cross connect (OXC) equipment, automatic switched optical network (ASON) equipment, transmission equipment for optical fiber communication at 40G/sSDH or above, and coarse wavelength division multiplexing (CWDM) equipment
32. Manufacturing of asynchronous transfer mode (ATM) and IP data communication system
33. Development and manufacturing of 3G and follow-up mobile communication handsets, base stations, core network devices and network testing apparatus
34. Development and manufacturing of high-end routers and network exchangers of 1 kilomega gigabit or above
35. Manufacturing of equipment for air traffic control system (limited to equity joint ventures and cooperative joint ventures)

(XXII) Manufacturing Industries of Instruments and Meters, and Machinery for Cultural and Office Use

1. Manufacturing of field bus control system and the key components



2. Development and manufacturing of large-scale precision instruments: including electron microscope, laser scanning microscope, scanning tunnel microscope, laser with power of 2kw, electronic probe, photoelectric direct reading spectrometer, Raman spectrometer, mass spectrograph, liquid phase chromatograph, industrial chromatograph, chromatograph mass spectrometer, NMR spectrometer, energy spectrometer, X-ray fluorescence spectrometer, diffractometer, industrial CT, large dynamic balancing testing machine, automatic detecting system of on-line mechanical quantity, ultra high speed centrifuge at the rotating rate of 100000r/min, large metallurgical microscope, three-coordinate measuring machine, laser comparator, electrical prospecting instrument, airborne electrical prospecting and  $\gamma$  energy spectrometer at 500m or above, borehole gravity and three-component magnetometer, high-density microgal gravity and aerial gravity gradient measuring apparatus, on-field express analysis device for geochemical elements, and portable geological radar
3. Manufacturing of high-precision digital voltmeter and ammeter (with a span of  $7\frac{1}{2}$ ; or above)
4. Manufacturing of reactive power autocompensation installation
5. Manufacturing of two-phase flowmeter and solid flowmeter
6. Manufacturing of automatic coating machine for electron gun
7. Manufacturing of industrial X-ray detectoscope
8. Manufacturing of safe production and environmental protection testing instruments
9. Manufacturing of VXI bus automatic testing system (satisfying IEEE1155 international standards)
10. Development and manufacturing of coal mine underground monitoring and hazard forecasting system as well as coal safety testing management system
11. Manufacturing of equipment for engineering survey and geophysical observation: digital triangulation system, numerically controlled three-dimension relief model molding system (area  $> 1000 \times 1000$ mm, horizontal error  $< 1$ mm, vertical error  $< 0.5$ mm, ultra-wide band seismometer  $< 5$ cm, frequency band of 0.01-50Hz, and equivalent moving speed noise  $< 10^{-9}$ m/s), seismic data integrated processing system, integrated underground seis and precursor observation system, precise controlled source system, engineering acceleration measuring system, high-precision GPS receiver (precision of  $1\text{mm} + 1\text{ppm}$ ), INSAR image receiving and processing system, absolute gravimeter (precision  $< 1$  microgal), satellite gravimeter, Doppler radar with coherence technology or dual-polarization technology, hazemeter, meteorological sensor (temperature, pressure, humidity, wind, precipitation, cloud, visibility, radiation, frozen soil and snow depth), protection

system against lightning strike, multi-level dust sampler, 3-D ultrasonic anemoscope, high-precision intelligent electronic tachometer, three-dimension laser scanner, high-performance diamond drill for boring test, laser ranger without cooperation target, wind profiler (with RASS), GPS electronic sonde system, CO<sub>2</sub>/H<sub>2</sub>O flux observation system, boundary-layer Doppler lidar, particle spectrometer for particulate substance (3nm-20μm), high-performance data collector and underwater glider

12. Manufacturing of new-tech inspection or testing instruments for environmental protection: air quality inspection instrument, water quality inspection instrument, flue gas online inspection instruments, emergency apparatus, new-type spectroscopy analysis system, self-align apparatus, composite-type apparatus, low-drift apparatus, network telemetering apparatus and remote controlling apparatus and system, etc.

13. Manufacturing of air pollution prevention and control facilities: high temperature resistant and erosion resistant filtering materials, complete sets of wet desulfurizing equipment in coal-fired power plants, low-NOX combustion apparatus, catalyst and complete sets of equipment for fuel gas denitrogenation, industrial organic exhaust purification equipment, diesel truck exhaust purification equipment

14. Manufacturing of water pollution prevention and control facilities: horizontal spiral centrifugal dehydrator, film and film materials, ozone generator of 10kg/h or above, chlorine dioxide generator of 10kg/h or above, ultraviolet disinfecting device and small-scale sanitary sewage treatment equipment used for rural areas

15. Manufacturing of solid waste treatment and disposal equipment: anti-seepage geomembrane in garbage landfill, equipment for treating hazardous waste, equipment for power generation with biogas in garbage landfill, and equipment for comprehensive utilization of wastes from scale breeding of poultry and livestock

16. Manufacturing of environment monitoring apparatus: automatic SO<sub>2</sub> sampler, automatic NOX and NO<sub>2</sub> sampler and measuring apparatus, automatic O<sub>3</sub> monitoring apparatus, automatic CO monitoring apparatus, automatic fuel gas and dust sampler and measuring apparatus, automatic fuel gas sampler and measuring apparatus, portable toxic and harmful gas measuring apparatus, automatic analysis apparatus of organic pollutants in air, automatic COD online monitoring apparatus, automatic BOD online monitoring apparatus, turbidity online monitoring apparatus, DO online monitoring apparatus, TOC online monitoring apparatus, ammonia nitrogen online monitoring apparatus, radiation dosage detector and ray analysis tester

17. Manufacturing of apparatus and equipment for collecting, processing and transmitting hydrological data as well as giving early warnings on flood control

18. Manufacturing of oceanic exploration monitoring instrument and equipment: middle and deep sea underwater (video) camera, multi-wave packet detector, middle and superficial stratum profiler, temperature-salinity-depth detector used in a moving vessel, fluxgate compass, hydraulic wireline

winch, underwater air-tight electronic connector, energy recovery device (efficiency >90%) for reverse osmosis sea water desalination, high-pressure pumps (efficiency >90%) for reverse osmosis sea water desalination, film (ratio of desalinization > 99.7%) for reverse osmosis sea water desalination, low-temperature and multi-effect sea water desalination device by distillation with a daily output of 20,000 tons, marine ecosystem monitoring floaters, profile detecting floater, disposable conductivity, temperature and depth sonde (XCTD), on-site water quality measuring instrument, chemical sensor for intelligent ocean water quality monitoring (working nonstop for three to six months), geomagnetic electrokinetograph, acoustic Doppler current profiler (self-contained, direct-reading and ship use), conductivity, temperature and depth profiler, acoustic responding releaser and oceanic deep-sea tide measuring system (laid on sea bottom)

#### (XXIII) Other Manufacturing Industries

1. Development and utilization of products using clean coal technique, and manufacturing of related equipment (coal gasification, liquefaction, coal water mixture and industrial coal)
2. Coal washing and selection, and comprehensive utilization of fly ash (including desulfurized gypsum) and coal slack
3. Manufacturing of pure biodegradation materials

#### IV. Production & Supply of Electricity, Gas and Water

1. Construction and operation power stations using integrated gasification combined cycle (IGCC), 300,000-kilowatt or above circulating fluidized bed, 100,000-kilowatt or above pressurized fluidized bed combustor and other clean combustion technologies
2. Construction and operation of back-pressure thermoelectricity cogeneration power stations
3. Construction and operation of hydropower stations with the main purpose of power generating
4. Construction and operation of nuclear power stations (the Chinese party shall have a controlling interest)
5. Construction and operation of new energy power stations (including solar energy, wind energy, magnetic energy, geothermal energy, tidal energy, wave energy and biological mass energy, etc.)
6. Industrialization of sea water utilization (direct utilization and desalination of sea water) and treatment and recycle of industrial waste water
7. Construction and operation of urban water supply plants

V. Transportation, Warehouse Management and Postal Services

1. Construction and operation of main lines of railways (the Chinese party shall have a controlling interest)
2. Construction and operation of branch line railways, local railways, and related bridges, tunnels, ferries and station facilities (limited to equity joint ventures and cooperative joint ventures)
3. Comprehensive maintenance of infrastructures of high-speed railways, railway lines specially for passenger traffic, and intercity railways (the Chinese party shall have a controlling interest)
4. Construction and operation of highways, independent bridges and tunnels
5. Highway freight companies
6. Construction and operation of public dock facilities of ports
7. Construction and management of civil airports (the Chinese party shall have a controlling interest)
8. Air freight companies (the Chinese party shall have a controlling interest)
9. General aviation companies for agriculture, forestry and fishery (limited to equity joint ventures and cooperative joint ventures)
10. Fixed-term or non-fixed term international marine transport (the Chinese party shall have a controlling interest)
11. International container multi-modal transportation
12. Construction and management of oil and gas delivery pipes, as well as oil depots
13. Construction and management of coal pipelines transportation facilities
14. Construction and management of storage facilities related to transportation business

VI. Wholesale and Retail Business

1. Delivery of general commodities
2. Modern logistics

## VII. Leasing and Commercial Services

1. Accounting and auditing (limited to equity joint ventures and cooperative joint ventures)
2. International economy, s&t and environmental protection information consultancy services
3. Contract information technology and operation flow services such as system application management and maintenance, information technology support management, bank back-office services, financial settlement, human resource service, software development, calling center and data processing

## VIII. Scientific Research, Technical Services and Geological Exploration

1. Biological engineering and biomedical engineering technology, and biomass energy development technology
2. Isotope, radiation and laser technology
3. Ocean and ocean energy development technology, comprehensive utilization technology of marine chemical resources, development and deep-processing technology of the related products, marine medicine and biochemical product development technology
4. Ocean monitoring technology (over tide wave, weather and environment), submarine detection and oceanic resource exploration assessment technology
5. Technology for comprehensively utilizing the thick sea water leftover from sea water desalination to produce salt and extract and deep-process potassium, bromine, magnesium and lithium, and technology for using other high added-value sea water chemical resources
6. Energy-saving development technology
7. Development and application of technology for recycling and comprehensive utilization of resources and for recycling the effluents discharged from enterprise production
8. Technology for treating and monitoring environmental pollution
9. New technology for saving energy and reducing depreciation in producing chemical fibre and for the disposal of waste gas, water and solids
10. Technology for desertification prevention and desert treatment
11. Integrated management technology for grassland-livestock balance

12. Applied technology of civil satellites

13. Research and development centers

14. High and new tech and new product development centers, and enterprise incubation centers

IX. Water Conservancy, Environment and Public Utility Management

1. Construction and operation of comprehensive hydro projects (the Chinese party shall have a controlling interest)

2. Construction and operation of urban closed roads

3. Construction and operation of urban subways and light rails (the Chinese party shall have a controlling interest)

4. Construction and operation of sewage and refuse treatment plants, hazardous waste treatment and disposal plants (incineration plants, landfills) and environment pollution treatment facilities

X. Education

1. Higher education institution (limited to equity joint ventures and cooperative joint ventures)

XI. Health, Social Security and Community Welfare

1. Agencies providing services for the old, the disabled and children

XII. Culture, Sports and Entertainment

1. Operation of performance places (the Chinese party shall have a controlling interest)

2. Operation of sports grounds, body-building, contest performance, sports training and intermediate services

Catalog of Restricted Foreign Investment Industries

1. Agriculture, Forestry, Animal Husbandry and Fishery Industry

1. Seed selection of new varieties of crops, and development and production of seeds (the Chinese party shall have a controlling interest)
2. Processing and export of the logs of precious varieties of trees (limited to equity joint ventures and cooperative joint ventures)
3. Processing of cotton (seed cotton)

## II. Mining and Quarrying Industry

1. Exploration and mining of special and rare kinds of coal (the Chinese party shall have a controlling interest)
2. Exploration and mining of barites (limited to equity joint ventures and cooperative joint ventures)
3. Exploration and mining of precious metals (gold, silver, platinum groups)
4. Exploration and mining of diamonds and other precious nonmetals
5. Mining and cradling of phosphorites
6. Mining of szaibelyite and ludwigite
7. Mining of celestite
8. Mining of oceanic manganese nodule and sea sand (the Chinese party shall have a controlling interest)

## III. Manufacturing Industry

### (I) Agricultural and Non-staple Food Processing

1. Processing of soybean oil, rapeseed oil and other edible oils (the Chinese party shall have a controlling interest), and deep-processing of corn
2. Production of biological liquid fuels (fuel ethanol and biological diesel oil) (the Chinese party shall have a controlling interest)

### (II) Beverage Manufacturing

1. Production of yellow wine and famous brands of spirits (the Chinese party shall have a controlling interest)

2. Production of carbonated beverages

(III) Tobacco Processing Industry

1. Processing and production of threshed and redried flue-cured tobacco leaves

(IV) Printing Industry and Duplication of Recording Vehicles

1. Printing of publications (the Chinese party shall have a controlling interest, with the exception of printing of package and decoration)

(V) Petroleum Processing and Coking Industry

1. Construction and operation of oil refineries with an annual output of 8 million tons or below

(VI) Chemical Raw Materials and Chemical Products Manufacturing Industry

1. Production of sodium hydroxide and potash (potassium hydroxide)

2. Production of sensitive materials

3. Production of benzidine

4. Production of precursor chemicals (ephedrine, 3,4-Methylenedioxyphenyl-2-propanone, phenyl acetic acid, 1-phenyl-2-propanone, piperonal, safrole, Isosafrole, and acetic oxide)

5. Production of hydro-chloro-fluoro-carbons (HCFC), tetrafluoroethylene, aluminum fluoride and hydrofluoric acid

6. Production of cis-1, 4-polybutadiene rubber, emulsion polymerized styrene butadiene rubber and thermoplastic styrene butadiene rubber

7. Production of methane chlorides (excluding methyl chloride), and polyvinyl chloride (PVC) by calcium carbide process

8. Production of basic titanium dioxide by sulfuric acid process and potassium permanganate by open-hearth furnace process



9. Processing of ludwigite

10. Production of barium salt and strontium salt

(VII) Medical and Pharmaceutical Products Manufacturing Industry

1. Production of chloramphenicol, penicillin G, jiemycin, gentamicin, dihydrostreptomycin, amikacin, tetracycline hydrochloride, oxytetracycline, mydecamycin, kitasamycin, ciprofloxacin, fluparacid, and ofloxacin

2. Production of Analgin, paracetamol, Vitamin B1, Vitamin B2, Vitamin C, Vitamin E and multiplex vitamin agents and oral calcium agents

3. Production of immunity vaccines included in the state's plan (not including BCG vaccine and poliomyelitis vaccine), bacterins, antitoxins and anatoxin (DPT vaccine, measles vaccine, Type-B encephalitis vaccine, and epidemic cerebrospinal meningitis vaccine, etc.)

4. Production of bulk drugs of narcotics and the psychotropic drugs of category I (the Chinese party shall have a controlling interest)

5. Production of blood products

6. Production of non-self-destruction disposable injectors, transfusion sets, blood transfusion sets and blood bags

(VIII) Chemical Fibre Manufacturing Industry

1. Production of chemical fibre drawnwork silk noil yarn by conventional sectioning method

2. Production of viscose staple fibre

(ix) Rubber Product Manufacturing Industry

1. Old tire reconditions (radial tire excluded) and production of low-performance industrial rubber spare parts

(X) Nonferrous Metals Smelting and Pressing Industry

1. Smelting of tungsten, molybdenum, tin (excluding tin compounds), antimony (including

antimony oxides and antimony sulphides) and other rare metals

2. Smelting of electrolytic aluminium, copper, lead, zinc and other non-ferrous metals

3. melting and separation of rare-earths (limited to equity joint ventures and cooperative joint ventures)

(XI) Metal Products Manufacturing Industry

1. Production of containers

(XII) General-purpose Equipment Manufacturing Industry

1. Manufacturing of various kinds of ordinary shaft bearings as well as the components (steel balls, cages) and roughcasts

2. Manufacturing of 300-ton or below wheeled or crawler cranes (limited to equity joint ventures and cooperative joint ventures)

(XIII) Special-purpose Equipment Manufacturing Industry

1. Manufacturing of low or medium class of type-B ultrasonic displays

2. Manufacturing of equipment for producing ordinary dacron filament and short fiber

3. Manufacturing of bulldozers of 320 horsepower or below, hydraulic excavators of 30 tons or below, wheeled loaders of 6 tons or below, graders of 220 horsepower or below, road rollers, fork-lift trucks, off-highway dumper trucks of 135 tons or below, road surface milling machinery and equipment, garden machine and equipment, and commodity concrete machine (pilot pump, agitating lorry, mixing station and pump truck)

(XIV) Transport and Communication Facility Manufacturing Industry

1. Repair, design and manufacturing of ordinary vessels (sections) (the Chinese party shall have a controlling interest)

(XV) Manufacturing Industry of Communication Equipment, Computers and Other Electronic Equipment

1. Production of satellite telecasting ground receivers and the key components

2. Manufacturing of fiscal cash registers

#### IV. Production & Supply of Electricity, Gas and Water

1. Construction and operation of, in those small power networks in Tibet, Xinjiang and Hainan, coal condensing thermal power plants whose single-machine capacity is 300,000kw or below, and coal pumping and condensing thermoelectricity cogeneration power plants whose single-machine capacity is 100,000kw or below

2. Construction and operation of power network (the Chinese party shall have a controlling interest)

#### V. Transportation, Warehouse Management, and Postal Service

1. Railway goods transport companies

2. Railway passenger transport companies (the Chinese party shall have a controlling interest)

3. Highway passenger transport companies

4. Entry and exit automobile transport companies

5. Water transport companies (the Chinese party shall have a controlling interest)

6. General aviation companies for photography, prospecting, industry, etc. (the Chinese party shall have a controlling interest)

7. Telecommunication companies: value-added telecommunication services (the proportion of foreign capital shall not exceed 50%), mobile voice and data services in basic telecommunication services (the proportion of foreign capital shall not exceed 49%), and domestic and international business in basic telecommunication services (the proportion of foreign capital shall not exceed 35%, at most be 49% before December 11th, 2007)

#### VI. Wholesale and Retail Business

1. Various kinds of commercial companies engaging in direct sales, mail order, online sales, franchise business, commission business and business management, etc.

2. Wholesale, retail and logistic delivery of food, cotton, vegetable oil, sugar, medicine, tobacco,

automobile, crude oil, pesticide, agricultural plastic film and fertilizer (the Chinese party shall have a controlling interest as for a chain store which has 30 or more branch stores and distributes different varieties and brands of products from two or more suppliers)

3. Distribution of audio and video products (movies excluded) (limited to equity joint ventures, and the Chinese party shall have a controlling interest)

4. Commodity auction

5. Vessel agency companies (the Chinese party shall have a controlling interest), ocean shipping tally (limited to equity joint ventures and cooperative joint ventures)

6. Wholesale of product oil and construction and operation of gas stations (the Chinese party shall have a controlling interest as for a chain gas station which has 30 or more branch stores funded by a same foreign investor and distributes different varieties and brands of product oil from two or more suppliers)

#### VII. Finance Industry

1. Banks, finance lease companies, finance companies, trust investment companies, and currency brokerage companies

2. Insurance companies (as for life insurance companies, the proportion of foreign capital shall not exceed 50%)

3. Securities companies (which may only underwrite A-shares, and underwrite or trade B-shares, H-shares and government bonds and corporate bonds, and the proportion of foreign capital shall be 1/3 or below), and securities investment fund management companies (the proportion of foreign capital shall not exceed 49%)

4. Insurance brokerage companies

5. Futures companies (the Chinese party shall have a controlling interest)

#### VIII. Real Estate Industry

1. Tract development of land (limited to equity joint ventures and cooperative joint ventures)

2. Construction and operation of high-grade hotels, villas, high-class office buildings, and international exhibition centers

3. Real estate secondary market transactions and real estate intermediate or brokerage companies

IX. Leasing and Commercial Services

1. Legal consultancy
2. Market survey (limited to equity joint ventures and contractual joint ventures)
3. Credit investigation and grading service companies

X. Scientific Research, Technical Services and Geological Prospecting

1. Surveying and mapping companies (the Chinese party shall have a controlling interest)
2. Import-export commodity inspection, appraisal and certification companies
3. Photography services (including aerial photography and other trick photography services, but not including mapping-targeted aerial photography, limited to equity joint ventures)

XI. Water Conservancy, Environment and Public Utility Management

1. Construction and operation of the pipeline network of big cities for fuel gas, heating power and water supply and sewage (the Chinese party shall have a controlling interest)

XII. Education

1. Ordinary senior high schools (limited to equity joint ventures and contractual joint ventures)

XIII. Health, Social Security and Community Welfare

1. Medical establishments (limited to equity joint ventures and contractual joint ventures)

XIV. Culture, Sports and Entertainment

1. Broadcast and TV programming projects, and film-making projects (limited to equity joint ventures)
2. Construction and operation of movie theaters (the Chinese party shall have a controlling interest)

3. Construction and operation of large-scale theme parks
4. Brokering agencies for stage performances (the Chinese party shall have a controlling interest)
5. Operation of recreation places (limited to equity joint ventures and contractual joint ventures)

XV. Other industries restricted by the state or International Treaties that China has concluded or acceded to

#### Catalog of Prohibited Foreign Investment Industries

##### I. Agriculture, Forestry, Animal Husbandry and Fishery Industry

1. Breeding and planting of China's rare and special quality varieties (including fine genes in crop production, husbandry and aquatic products industry)
2. Production and development of transgenic plant seeds, breeding livestock and poultry and aquatic fingerlings
3. Fishing in the sea area and inland waters under China's jurisdiction

##### II. Mining and Quarrying Industry

1. Exploration and mining of tungsten, molybdenum, tin, antimony and fluorite
2. Exploration, mining and selection of rare earths
3. Exploration, mining and selection of radioactive mineral products

##### III. Manufacturing Industry

###### (I) Beverage Manufacturing Industry

1. Processing of green tea and special tea with Chinese traditional techniques (famous tea and dark tea, etc.)

###### (II) Medical and Pharmaceutical Products Manufacturing Industry

1. Processing of traditional Chinese medicines listed as state protection resources in the Regulation on the Conservation of Wild Medicinal Herb Resources and the Catalogue of Rare and Endangered Plants in China

2. Application of preparing technique of traditional Chinese medicines prepared in ready-to-use forms such as steaming, stir-frying, moxibustion and calcining, etc., and production of Chinese patent medicines with secret prescriptions

(III) Nonferrous Metals Smelting and Pressing Industry

1. Smelting and Processing of radioactive minerals

(IV) Special-purpose Equipment Manufacturing Industry

1. Manufacturing of Weapons and Ammunition

(V) Electrical Machinery and Equipment Manufacturing Industry

1. Manufacturing of open-style (acid mist is directly drained) lead-acid battery, mercury silver oxide button cell, pasted zinc-manganese battery and cadmium-nickel cell

(VI) Industrial Goods and Other Manufacturing Industry

1. Ivory carving

2. Tiger-bone processing

3. Production of bodiless lacquerware

4. Production of enamel products

5. Production of Xuan paper, and Chinese ink ignot

6. Production of carcinogenic, teratogenic and mutagenesis products and persistent organic pollutants

IV. Construction and operation of, beyond those small power networks in Tibet, Xinjiang and Hainan, coal condensing thermal power plants whose single-machine capacity is 300,000kw or below, and coal pumping and condensing thermoelectricity cogeneration power plants whose

single-machine capacity is 100,000kw or below

V. Transportation, Warehouse Management, and Postal Services

1. Air traffic control companies
2. Post companies

VI. Leasing and Commercial Services

1. Social survey

VII. Scientific Research, Technical Services and Geological Exploration

1. Stem cell and gene diagnosis and treatment technology development and application
2. Geodetic survey, marine charting, mapping-purpose aerial photography, administrative boundary surveying and mapping, compilation of topographic map as concerned in map compilation, and compilation of electronic map used for navigation as concerned in general map compilation

VIII. Water Conservancy, Environment and Public Utility Management

1. Construction and operation of nature reserves and wetlands of international importance
2. Development of wild animals and plants which are sourced from China and are protected by China

IX. Education

1. Compulsory education institutions, and education institutions in military affairs, police, politics, party and other special fields

X. Culture, Sports and Entertainment

1. News agencies
2. Publication, distribution and import of books, newspapers and magazines



3. Publication, manufacturing and import of audio and video products and electronic publications
4. Broadcasting stations (networks), television stations (networks), broadcasting and television channels (frequencies), broadcasting and television transmitting and covering networks (launching stations, relay stations, broadcasting and television satellites, satellite uplink stations, satellite receiving and transmitting stations, micro-wave stations, monitoring platforms, and cable broadcasting and television transmitting and covering networks)
5. Companies making and operating broadcast and TV programs
6. Film making companies, issuing companies and cinema line companies
7. News websites, internet audio and video programs, business grounds for surfing the internet, and operation of internet culture
8. Video screening companies
9. Construction and operation of golf courses
10. Gambling industry (including gambling hippodromes)
11. Porn industry
- XI. Other Industries
  1. Projects that endanger the safety and performance of military installations
- XII. Other Industries Prohibited by the State or by International Treaties China Has Concluded or Acceded to

国家发展和改革委员会、商务部令

(第57号)

《外商投资产业指导目录(2007年修订)》已经国务院批准,现予以发布,自2007年12月1日起施行。2004年11月30日国家发展和改革委员会、商务部发布的《外商投资产业指导目录(2004年修订)》同时停止执行。

国家发展和改革委员会主任:马凯

商 务 部 部 长:薄熙来

二〇〇七年十月三十一日

外商投资产业指导目录

(2007年修订)

鼓励外商投资产业目录

一、农、林、牧、渔业

1. 中低产农田改造

2. 木本食用油料、调料和工业原料的种植及开发、生产
3. 蔬菜（含食用菌、西甜瓜）、干鲜果品、茶叶无公害栽培技术及产品系列化开发、生产
4. 糖料、果树、牧草等农作物新技术开发、生产
5. 花卉生产与苗圃基地的建设、经营
6. 橡胶、剑麻、咖啡种植
7. 中药材种植、养殖（限于合资、合作）
8. 农作物秸秆还田及综合利用、有机肥料资源的开发生产
9. 林木（竹）营造及良种培育、多倍体树木新品种和转基因树木新品种培育
10. 水产苗种繁育（不含我国特有的珍贵优良品种）
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
12. 水产品养殖、深水网箱养殖、工厂化水产养殖、生态型海洋种养殖

## 二、采矿业

1. 煤层气勘探、开发和矿井瓦斯利用（限于合资、合作）
2. 石油、天然气的风险勘探、开发（限于合资、合作）

3. 低渗透油气藏(田)的开发(限于合资、合作)
4. 提高原油采收率及相关新技术的开发应用(限于合资、合作)
5. 物探、钻井、测井、录井、井下作业等石油勘探开发新技术的开发与应用(限于合作)
6. 油页岩、油砂、重油、超重油等非常规石油资源勘探、开发(限于合作)
7. 铁矿、锰矿勘探、开采及选矿
8. 提高矿山尾矿利用率的新技术开发和应用及矿山生态恢复技术的综合应用
9. 海底可燃冰勘探、开发(限于合作)

### 三、制造业

#### (一) 农副产品加工业

1. 生物饲料、秸秆饲料、水产饲料的开发、生产
2. 水产品加工、贝类净化及加工、海藻功能食品开发
3. 蔬菜、干鲜果品、禽畜产品的储藏及加工

#### (二) 食品制造业

1. 婴儿、老年食品及功能食品的开发、生产

2. 森林食品的开发、生产和加工

3. 天然食品添加剂、食品配料生产（限于合资、合作）

（三）饮料制造业

1. 果蔬饮料、蛋白饮料、茶饮料、咖啡饮料、植物饮料的开发、生产

（四）烟草制品业

1. 二醋酸纤维素及丝束加工（限于合资、合作）

2. 造纸法烟草薄片生产（限于合资、合作）

3. 过滤嘴棒加工生产（限于合资、合作）

（五）纺织业

1. 采用高新技术的产业用特种纺织品生产

2. 高档织物面料的织染及后整理加工

3. 符合生态、资源综合利用与环保要求的特种天然纤维（包括除羊毛以外的其他动物纤维、麻纤维、竹纤维、桑蚕丝、彩色棉花等）产品加工

4. 采用计算机集成制造系统的服装生产

5. 高档地毯、刺绣、抽纱产品生产

(六) 皮革、皮毛、羽毛(绒)及其制品业

1. 皮革和毛皮清洁化技术加工
2. 皮革后整饰新技术加工
3. 高档皮革(沙发革、汽车坐垫革)的加工

(七) 木材加工及木、竹、藤、棕、草制品业

1. 林业三剩物、次、小、薪材和竹材的综合利用新技术、新产品开发与生产

(八) 造纸及纸制品业

1. 按林纸一体化建设的单条生产线年产30万吨及以上规模化学木浆和单条生产线年产10万吨及以上规模化学机械木浆以及同步建设的高档纸及纸板生产(限于合资、合作)

(九) 石油加工及炼焦业

1. 针状焦、煤焦油深加工

(十) 化学原料及化学制品制造业

1. 年产80万吨及以上规模乙烯生产(中方相对控股)
2. 乙烯下游产品衍生物的加工制造和乙烯副产品C4-C9产品(丁二烯生成合成橡胶除外)的综合利用

3. 年产 20 万吨及以上聚氧乙烯树脂生产 ( 乙炔法 )
4. 钠法漂粉精、聚氧乙烯和有机硅深加工产品生产
5. 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
6. 合成材料的配套原料：双酚 A 生产、过氧化氢氧化丙烯法生产环氧丙烷
7. 合成纤维原料：精对苯二甲酸、己内酰胺、尼龙 66 盐、熔纺聚酯树脂生产
8. 合成橡胶：溶液丁苯橡胶 ( 不包括热塑性丁苯橡胶 )、丁基橡胶、异戊橡胶、聚醚酯橡胶、丙烯酸橡胶、氯醚橡胶、乙丙橡胶、丁腈橡胶，以及氟橡胶、硅橡胶等特种橡胶生产
9. 工程塑料及塑料合金：聚苯醚 ( PPO )、工程塑料尼龙 11 和尼龙 12、聚醚亚胺、聚砜、聚芳醚 ( PAR )、液晶聚合物等产品生产
10. 精细化工：催化剂、助剂、添加剂新产品、新技术，染 ( 颜 ) 料商品化加工技术，电子、造纸用高科技化学品，食品添加剂、饲料添加剂，皮革化学品 ( N-N 二甲基甲酰胺除外 )、油田助剂，表面活性剂，水处理剂，胶粘剂，无机纤维、无机纳米材料生产，颜料包膜处理深加工
11. 低滞后高耐磨炭黑生产
12. 环保型印刷油墨、环保型芳烃油生产
13. 天然香料、合成香料、单离香料生产
14. 高性能涂料、水性汽车涂料及配套水性树脂生产

15. 氟氯烃替代物生产
16. 有机氟系列化工产品生产 ( 氟氯烃或氢氟氯烃、四氟乙烯除外 )
17. 从磷化工、铝冶炼中回收氟资源生产
18. 大型煤化工产品生产 ( 中方控股 )
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、无机分离膜、功能隔膜生产
21. 环保用无机、有机和生物膜开发与生产
22. 新型肥料开发与生产 : 生物肥料、高浓度钾肥、复合肥料、缓释可控肥料、复合型微生物接种剂、复合微生物肥料、秸秆及垃圾腐熟剂、特殊功能微生物制剂
23. 高效、安全农药新品种和高性能农药新剂型的开发与生产
24. 生物农药及生物防治产品开发与生产 : 微生物杀虫剂、微生物杀菌剂、农用抗生素、昆虫信息素、天敌昆虫、微生物除草剂
25. 废气、废液、废渣综合利用和处理、处置
26. 有机高分子材料生产 : 有机硅改性舰船外壳涂料、飞机蒙皮涂料、稀土硫化钨红色染料、无铂化电子封装材料、彩色等离子体显示屏专用系列光刻浆料、小直径大比表面积超细纤维、高精度燃油滤纸、锂离子电池隔膜、塑料加工用多功能复合助剂、柠檬酸甘油二酸



酯、氟咯噻唑、氟霜唑

(十一) 医药制造业

1. 新型化合物药物或活性成份药物的生产 ( 包括原料药和制剂 )
2. 氨基酸类 : 丝氨酸、色氨酸、组氨酸、饲料用蛋氨酸等生产
3. 新型抗癌药物、新型心脑血管药及新型神经系统用药生产
4. 新型、高效、经济的避孕药具生产
5. 采用生物工程技术的新型药物生产
6. 杂环氟化物等含氟高生理活性药品及中间体的生产
7. 基因工程疫苗生产 ( 艾滋病疫苗、丙肝疫苗、避孕疫苗等 )
8. 生物疫苗生产
9. 卡介苗和脊髓灰质炎疫苗生产
10. 海洋药物开发与生产
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. 新型药用辅料的开发及生产
13. 生物医学材料及制品 ( 人体尸体及其标本、人体器官组织及其标本加工除外 ) 生产

14. 兽用抗菌原料药生产 ( 包括抗生素、化学合成类 )

15. 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

16. 新型诊断试剂的生产

( 十二 ) 化学纤维制造业

1. 差别化化学纤维及芳纶、碳纤维、高强高模聚乙烯、聚苯硫醚 ( PPS ) 等高新技术化纤生产

2. 新溶剂法纤维素纤维等环保型化纤的生产

3. 纤维及非纤维用新型聚酯生产 : 聚对苯二甲酸丙二醇酯 ( PTT )、聚癸二酸乙二醇酯 ( PEN )、聚对苯二甲酸丁二醇酯 ( PBT )

4. 利用可再生资源、生物质工程技术生产的新型纤维材料生产 : 聚乳酸纤维 PLA、生物法多元醇 PDO 纤维等

5. 单线生产能力日产 100 吨及以上聚酰胺生产

6. 子午胎用芳纶纤维及帘线生产

( 十三 ) 塑料制品业

1. 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

2. 废旧塑料的消解和再利用

3. 塑料软包装新技术、新产品（高阻隔、多功能膜及原料）开发与生产

(十四) 非金属矿物制品业

1. 新型节能、环保建筑材料开发生产：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

2. 以塑代钢、以塑代木、节能高效的化学建材产品生产

3. 年产 1000 万平方米及以上弹性体、塑性体改性沥青好防水卷材，宽幅（2 米以上）优质三元乙丙橡胶防水卷材及配套材料，耐久性聚氯乙烯卷材，TPO 防水卷材生产

4. 屏蔽电磁波玻璃、微电子用玻璃基板、透红外线无铅玻璃、电子级大规格石英玻璃扩散管、超二代和三代微通板、光学纤维面板和倒像器及玻璃光锥生产

5. 年产 5 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

6. 连续玻璃纤维原丝毡、玻璃纤维表面毡、微电子用玻璃纤维布及薄毡生产

7. 传像束及激光医疗光纤生产

8. 年产 100 万件及以上卫生瓷生产

9. 陶瓷原料的标准化精制、陶瓷用高档装饰材料生产

10. 水泥窑、高档（电子）玻璃、陶瓷、玻璃纤维、微孔炭砖等窑炉用高档耐火材料生产

11. 汽车催化装置用陶瓷载体、氮化铝 (AlN) 陶瓷基片、多孔陶瓷生产
12. 无机非金属材料及制品生产: 人工晶体、碳/碳复合材料、特种陶瓷、特种密封材料、高速油封材料、特种胶凝材料、特种乳胶材料、水声橡胶制品、常温导热系数  $0.025\text{W/mK}$  及以下绝热材料等
13. 高技术复合材料生产: 连续纤维增强热塑性复合材料和预浸料、耐温  $> 300^\circ\text{C}$  树脂基复合材料成型用工艺辅助材料、树脂基复合材料浆叶、树脂基复合材料高档体育用品、特殊性能玻璃钢 (压力  $> 1.2\text{MPa}$ )、特种功能复合材料及制品、深水及潜水复合材料制品、医用及康复用复合材料制品、碳/碳复合材料及刹车片、高性能陶瓷基复合材料及制品、金属基复合材料及制品、金属层状复合材料及制品、压力  $\geq 320\text{MPa}$  超高压复合胶管、大型客机航空轮胎
14. 精密高性能陶瓷及功能陶瓷原料生产: 碳化硅 (SiC) 超细粉体 (纯度  $> 99\%$ , 平均粒径  $< 1\mu\text{m}$ )、氮化硅 (Si<sub>3</sub>N<sub>4</sub>) 超细粉体 (纯度  $> 99\%$ , 平均粒径  $< 1\mu\text{m}$ )、高纯超细氧化铝微粉 (纯度  $> 99.9\%$ , 平均粒径  $< 0.5\mu\text{m}$ )、低温烧结氧化锆 (ZrO<sub>2</sub>) 粉体 (烧结温度  $< 1350^\circ\text{C}$ )、高纯氮化铝 (AlN) 粉体 (纯度  $> 99\%$ , 平均粒径  $< 1\mu\text{m}$ )、金红石型 TiO<sub>2</sub> 粉体 (纯度  $> 98.5\%$ )、白炭黑 (粒径  $< 100\text{nm}$ )、钛酸钡 (纯度  $> 99\%$ , 粒径  $< 1\mu\text{m}$ )
15. 金刚石膜工具、厚度  $0.3\text{mm}$  及以下超薄人造金刚石薄片生产
16. 非金属矿精细加工 (超细粉碎、高纯、精制、改性)
17. 超高功率石墨电极生产

18. 珠光云母生产 ( 粒径 3-150 $\mu$ m )
19. 多维多向整体编制织物及仿形织物生产
20. 利用新型干法水泥窑无害化处置可燃工业废弃物和生活垃圾

( 十五 ) 有色金属冶炼及压延加工业

1. 直径 200mm 以上硅单晶及抛光片、多晶硅生产
2. 高新技术有色金属材料生产 : 新型高性能储氢材料, 锂离子电池电极材料, 化合物半导体材料 ( 砷化镓、磷化镓、磷化铟、氮化镓 ), 高温超导材料, 记忆合金材料 ( 铁镍、铜基及铁基记忆合金材料 ), 超细 ( 纳米 ) 碳化钙及超细 ( 纳米 ) 晶硬质合金, 超硬复合材料, 贵金属复合材料, 散热器用铝箔, 中高压阴极电容铝箔, 特种大型铝合金型材, 铝合金精密模锻件, 电气化铁路架空导线, 超薄铜带, 耐蚀热交换器铜合金材, 高性能铜镍、铜铁合金带, 铍铜带、线、管及棒加工材, 耐高温抗衰钨丝, 镁合金铸件, 无铅焊料, 镁合金及其应用产品, 泡沫铝, 钛合金带材及钛焊接管, 原子能级海绵锆, 钨及钼深加工产品

( 十六 ) 金属制品业

1. 汽车、摩托车轻量化及环保型新材料制造 ( 车身铝板、铝镁合金材料、摩托车铝合金车架等 )
2. 建筑五金件、水暖器材及五金件开发、生产
3. 用于包装各类粮油食品、果蔬、饮料、日化产品等内容物的金属包装制品 ( 厚度 0.3 毫米以下 ) 的制造及加工 ( 包括制品的内外壁喷涂加工 )

(十七) 通用机械制造业

1. 高档数控机床及关键零部件制造：五轴联动数控机床、数控座标镗铣加工中心、数控座标磨床、五轴联动数控系统及伺服装置、精密数控加工用高速超硬刀具
2. 1000 吨及以上多工位墩锻成型机制造
3. 报废汽车拆解、破碎处理设备制造
4. FTL 柔性生产线制造
5. 垂直多关节工业机器人、焊接机器人及其焊接装置设备制造
6. 特种加工机械制造：激光切割和拼焊成套设备、激光精密加工设备、数控低速走丝电火花线切割机、亚微米级超细粉碎机
7. 300 吨及以上轮式、履带式起重机械制造 ( 限于合资、合作 )
8. 压力 ( 35-42MPa ) 通轴高压柱塞泵及马达、压力 ( 35-42MPa ) 低速大扭矩马达的设计与制造
9. 电液比例伺服元件制造
10. 压力 ( 21-31.5MPa ) 整体多路阀、功率 0.35W 以下气动电磁阀、200Hz 以上高频电
- 控气阀设计与制造
11. 静液压驱动装置设计与制造

12. 压力 10MPa 以上非接触式气膜密封、压力 10MPa 以上干气密封 ( 包括实验装置 )  
的开发与制造

13. 汽车用高分子材料 ( 摩擦片、改性酚醛活塞、非金属液压总分泵等 ) 设备开发与制造

14. 第三、四代轿车轮毂轴承 ( 轴承内、外圈带法兰盘和传感器的轮毂轴承功能部件 )、  
高中档数控机床和加工中心轴承 ( 加工中心具有三轴以上联动功能、定位重复精度为  $3-4\mu$   
m )、高速线材、板材轧机轴承 ( 单连线材轧机轧速 120m/s 及以上、薄板轧机加工板厚度 2mm  
及以上的支承和工作辊轴承 )、高速铁路轴承 ( 行驶速度大于 200km/h )、振动值 Z4 以下低  
噪音轴承 ( Z4、Z4P、V4、V4P 噪音级 )、各类轴承的 P4、P2 级轴承制造

15. 耐高温绝缘材料 ( 绝缘等级为 F、H 级 ) 及绝缘成型件制造

16. 液压气动用橡塑密封件开发与制造

17. 12.9 级及以上高强度紧固件制造

18. 汽车、摩托车用精铸、精锻毛坯件制造

19. 机床、汽车零部件 ( 五大总成除外 ) 工程机械再制造

#### ( 十八 ) 专用设备制造业

1. 矿山无轨采、装、运设备制造 : 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, 2000 千瓦以上电牵引

采煤机等

2. 物探、测井设备制造：MEME 地震检波器，数字遥测地震仪，数字成像、数控测井系统，水平井、定向井、钻机装置及器具，MWD 随钻测井仪

3. 石油勘探、钻井、集输设备制造：工作水深大于 500 米的浮式钻井系统和浮式生产系统，工作水深大于 600 米的海底采油、集输设备，绞车功率大于 3000 千瓦、顶部驱动力大于 850 千瓦、钻井泵功率大于 1800 千瓦的深海用石油钻机，钻井深度 9000 米以上的陆地石油钻机和沙漠石油钻机，1000 万吨/年炼油装置用 80 吨及以上活塞式往复压缩机，数控石油深井测井仪，石油钻井泥浆固孔设备

4. 直径 6 米以上盾构机系统集成设计与制造、直径 5 米以上全断面硬岩掘进机 (TBM) 系统集成设计与制造、口径 1 米以上深度 30 米以上大口径旋挖钻机制造、直径 1.2 米以上顶管机设计与制造、回拖力 200 吨以上大型非开挖铺设地下管线成套设备制造、地下连续墙施工钻机制造、自动垂直钻井系统制造

5. 100 吨及以上大型吊管机、320 马力及以上大型挖沟机设计与制造

6. 接地压力 0.03MPa 及以下、功率 220 马力及以上履带推土机，520 马力及以上大型推土机设计与制造

7. 100 立方米/时及以上规格的清淤机、1000 吨及以上挖泥船的挖泥装置设计与制造

8. 防汛堤坝用混凝土防渗墙施工装备设计与制造

9. 水下土石方施工机械制造：水深 9 米以下推土机、装载机、挖掘机等



10. 公路桥梁养护、自动检测设备制造
11. 公路隧道营运监控、通风、防灾和救助系统设备制造
12. 铁路大型施工、大型养路机械和运营安全设备的设计与制造
13. (沥青)油毡瓦设备、镀锌钢板等金属屋顶生产设备制造
14. 节能环保型现场喷涂聚氨酯防水保温系统设备、聚氨酯密封胶配制技术与设备、改性硅酮密封胶配制技术和生产设备制造
15. 薄板坯连铸机、高精度带材轧机(厚度精度10微米)设计与制造
16. 直接还原铁和熔融还原铁设备制造
17. 50吨以上大功率直流电弧炉制造
18. 彩色涂、镀板材设备制造
19. 多元素、细颗粒、难选冶金金属矿产的选矿装置制造
20. 80万吨/年及以上乙烯成套设备中的关键设备制造:裂解气、乙烯丙烯离心压缩机,年处理能力10万吨以上混合造粒机,直径800毫米及以上离心机,工作温度250℃以上,工作压力15Mpa以上的高温高压耐腐蚀泵和阀门,-55℃以下的低温及超低温泵等(限于合资、合作)
21. 大型煤化工成套设备制造(限于合资、合作)

22. 金属制品模具 ( 如铜、铝、钛、锆的管、棒、型材挤压模具 ) 设计、制造、修理
23. 汽车车身外覆盖件冲压模具设计与制造 , 汽车及摩托车夹具、检具设计与制造
24. 精度高于 0.02 毫米 ( 含 0.02 毫米 ) 精密冲压模具、精度高于 0.05 毫米 ( 含 0.05 毫米 ) 精密型腔模具、模具标准件设计与制造
25. 非金属制品模具设计与制造
26. 6 万瓶/时及以上啤酒灌装设备、5 万瓶/时及以上饮料中温及热灌装设备、3.6 万瓶/时及以上无菌灌装设备制造
27. 氨基酸、酶制剂、食品添加剂等生产技术及关键设备制造
28. 10 吨/小时及以上的饲料加工成套设备及关键部件制造
29. 楞高 0.75 毫米及以下的轻型瓦楞纸板及纸箱设备制造
30. 对开单张纸多色平版印刷机印刷速度大于 16000 对开张/时 ( 720×1020 毫米 )、对开双面印单张纸多色平版印刷机印刷速度 13000 对开张/时 ( 720×1020 毫米 )、全张幅单张纸多色平版印刷机印刷速度 13000 对开张/时 ( 1000×1400 毫米 ) 制造
31. 单幅单纸路卷筒纸平版印刷机印刷速度大于 75000 对开张/时 ( 787×880 毫米 )、双幅单纸路卷筒纸平版印刷机印刷速度大于 170000 对开张/时 ( 787×880 毫米 )、商业卷筒纸平版印刷机印刷速度大于 50000 对开张/时 ( 787×880 毫米 ) 制造
32. 速度 300 米/分钟以上、幅宽 1000 毫米以上多色柔版印刷机制造

33. 计算机墨色预调、墨色温控、水墨速度跟踪、印品质量自动检测和跟踪系统、无轴传动技术、速度在 75000 张/时的高速自动接纸机、给纸机和可以自动温控调节的高速折页机、自动套印系统、冷却装置、加硅系统、调偏装置等制造

34. 平板玻璃深加工技术及设备制造

35. 高技术含量的特种工业缝纫机制造

36. 新型造纸机械(含纸浆)等成套设备制造

37. 皮革后整饰新技术设备制造

38. 农产品加工及储藏新设备开发与制造:粮食、油料、蔬菜、干鲜果品、肉食品、水产品等产品的加工储藏、保鲜、分级、包装、干燥等新设备,农产品品质检测仪器设备,农产品品质无损检测仪器设备,流变仪,粉质仪,超微粉碎设备,高效脱水设备,五效以上高效果汁浓缩设备,粉体食品物料杀菌设备,固态及半固态食品无菌包装设备,无菌包装用包装材料、乳制品生产用直接式发酵剂、碟片式分离离心机

39. 农业机械制造:农业设施设备(温室自动灌溉设备、营养液自动配置与施肥设备、高效蔬菜育苗设备;土壤养分分析仪器),配套发动机功率 120 千瓦以上拖拉机及配套农具,低油耗低噪音低排放柴油机,大型拖拉机配套的带有残余雾粒回收装置的喷雾机,高性能水稻插秧机,棉花采摘机及棉花采摘台,适应多种行距的自走式玉米联合收割机(液压驱动或机械驱动)

40. 林业机具新技术设备制造

41. 农作物秸秆还田及综合利用设备制造、稻壳综合利用设备制造
42. 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
43. 节肥、节(农)药、节水型农业技术设备制造
44. 机电井清洗设备及清洗药物生产设备制造
45. 电子内窥镜制造
46. 眼底摄影机制造
47. 医用成像设备(高场强超导型磁共振 MRI、CT、X 线计算机断层、B 超等)关键部件的制造
48. 医用超声换能器(3D)制造
49. 硼中子俘获治疗设备制造
50. X 射线立体定向放射治疗系统制造
51. 血液透析机、血液过滤机制造
52. 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
53. 药品质量控制新技术、新设备制造
54. 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

- 55. 新型药品包装材料、容器及先进的制药设备制造
- 56. 新型纺织机械、关键零部件及纺织检测、实验仪器开发与制造
- 57. 电脑提花人造毛皮机制造
- 58. 太阳能电池生产专用设备制造
- 59. 污染防治设备开发与制造
- 60. 城市垃圾处理设备及农村有机垃圾综合利用设备制造
- 61. 废旧塑料、电器、橡胶、电池回收处理再生利用设备制造
- 62. 水生生态系统的环境保护技术、设备制造
- 63. 日产 10 万立方米及以上海水淡化及循环冷却技术和成套设备开发与制造
- 64. 特种气象观测及分析设备制造
- 65. 地震台站、台网和流动地震观测技术系统开发及仪器设备制造
- 66. 三鼓及以上子午线轮胎成型机制造
- 67. 滚动阻力试验机、轮胎噪音试验室制造
- 68. 供热计量、温控装置新技术设备制造
- 69. 氢能制备与储运设备及检查系统制造

70. 新型重渣油气化雾化喷嘴、漏汽率 0.5%及以下高效蒸汽疏水阀、1000℃及以上高温陶瓷换热器制造

71. 废旧轮胎综合利用装置制造

(十九) 交通运输设备制造业

1. 汽车整车制造 ( 外资比例不高于 50% ) 及汽车研发机构建设
2. 汽车发动机制造、发动机再生制造及发动机研发机构建设 : 升功率不低于 50 千瓦的汽油发动机、升功率不低于 40 千瓦的排量 3 升以下柴油发动机、升功率不低于 30 千瓦的排量 3 升以上柴油发动机、燃料电池和混合燃料等新能源发动机制造
3. 汽车关键零部件制造及关键技术研发 : 盘式制动器总成、驱动桥总成、自动变速箱、柴油机电燃油泵、发动机进气增压器、粘性联轴器 ( 四轮驱动用 )、液压挺杆、电子组合仪表、车用曲轴及连杆 ( 8 升以上柴油发动机 )、防抱死制动系统 ( ABS、ECU、阀体、传感器 )、电子稳定系统 ( ESP )、电路制动系统 ( BBW )、电子制动力分配系统 ( EBD )、牵引力控制系统、汽车安全气囊用气体发生器、柴油电子喷射系统、燃油共轨喷射技术 ( 最大喷射压力大于 1600 帕 )、可变截面涡轮增压技术 ( VGT )、可变喷嘴涡轮增压技术 ( VNT )、达到中国 IV 阶段污染物排放标准的发动机排放控制装置、智能扭矩管理系统 ( ITM ) 及离合器总成、线控转向系统、柴油机颗粒捕捉器、智能气缸、汽车用特种橡胶配件
4. 汽车电子装置制造与研发 : 发动机和底盘电子控制系统及关键零部件、车载电子技术 ( 汽车信息系统和导航系统 )、汽车电子总线网络技术 ( 限于合资 )、电子控制系统的输入 ( 传感器和采样系统 ) 输出 ( 执行器 ) 部件、电动助力转向系统电子控制器 ( 限于合资 )、

嵌入式电子集成系统（限于合资、合作）、电控式空气弹簧、电子控制式悬挂系统、电子气门系统装置、电子油门、动力电池（镍氢和锂离子）及控制系统（限于合资）、一体化电机及控制系统（限于合资）、轮毂电机、多功能控制器（限于合资）、燃料电池堆及其零部件、车用储氢系统、汽车、摩托车型式试验及维修用检测系统

5. 摩托车关键零部件制造：摩托车电控燃油喷射技术（限于合资、合作）、达到中国摩托车III阶段污染物排放标准的发动机排放控制装置

6. 轨道交通运输设备（限于合资、合作）：高速铁路、铁路客运专线、城际铁路、干线铁路及城市轨道交通设备的整车和关键零部件（牵引传动系统、控制系统、制动系统）的研发、设计与制造；高速铁路、铁路客运专线、城际铁路及城市轨道交通旅客服务设施和设备的研发、设计与制造、信息化建设中有关信息系统的设计与研发；高速铁路、铁路客运专线、城际铁路的轨道和桥梁设备研发、设计与制造、轨道交通通信信号系统的研发、设计与制造、电气化铁路设备和器材制造、铁路噪声和振动控制技术与研发、铁路客车排污设备制造、铁路运输安全监测设备制造

7. 民用飞机设计、制造与维修：干线、支线飞机（中方控股）、通用飞机（限于合资、合作）

8. 民用飞机零部件制造与维修

9. 民用直升机设计与制造：3吨级及以上（中方控股）、3吨级以下（限于合资、合作）

10. 民用直升机零部件制造

11. 地面、水面效应飞机制造（中方控股）

12. 无人机、浮空器设计与制造 ( 中方控股 )
13. 航空发动机及零部件、航空辅助动力系统设计、制造与维修 ( 限于合资、合作 )
14. 民用航空机载设备设计与制造 ( 限于合资、合作 )
15. 民用运载火箭设计与制造 ( 中方控股 )
16. 航空地面设备制造：民用机场设施、民用机场运行保障设备、飞行试验地面设备、飞行模拟与训练设备、航空测试与计量设备、航空地面试验设备、机载设备综合测试设备、航空制造专用设备、航空材料试制专用设备、民用航空器地面接收及应用设备、运载火箭地面测试设备、运载火箭力学及环境实验设备
17. 航天器光机电产品、航天器温控产品、星上产品检测设备、航天器结构与机构产品制造
18. 轻型燃气轮机制造
19. 高新技术船舶及海洋工程装备的设计 ( 限于合资、合作 )
20. 船舶 ( 含分段 ) 及海洋工程装备的修理、设计与制造 ( 中方控股 )
21. 船舶低、中、高速柴油机的设计 ( 限于合资、合作 )
22. 船舶柴油机零部件的设计与制造 ( 限于合资、合作 )
23. 船舶低、中速柴油机及曲轴的设计与制造 ( 中方控股 )



24. 船舶舱室机械、甲板机械的设计与制造（中方相对控股）

25. 船舶通讯导航设备的设计与制造：船舶通信系统设备、船舶电子导航设备、船用雷达、电罗经自动舵、船舶内部公共广播系统等

26. 远洋捕捞渔船、游艇的设计与制造（限于合资、合作）

（二十）电气机械及器材制造业

1. 60万千瓦超临界、100万千瓦超超临界火电站用关键设备制造（限于合资、合作）：  
锅炉给水泵、循环水泵，工作温度400℃以上、工作压力20Mpa以上的主蒸汽回路高温高压阀门

2. 百万千瓦级核电站用关键设备制造（限于合资、合作）：核I级、核II级泵和阀门

3. 火电站脱硫、脱硝、布袋除尘器技术及设备制造

4. 核电、火电设备的密封件设计、制造

5. 核电设备用大型铸锻件制造

6. 输变电设备（限于合资、合作）：非晶态合金变压器、500千伏及以上高压电器用大套管、高压开关用操作机构及自主型整体弧触头、直流输电用干式电抗器、6英寸直流换流阀用大功率晶闸管的设计与制造，符合欧盟RoHS指令的电器触头材料及无Pb、Cd的焊料制造

7. 新能源发电成套设备或关键设备制造（限于合资、合作）：光伏发电、地热发电、潮

沙发电、波浪发电、垃圾发电、沼气发电、1.5兆瓦及以上风力发电设备

8. 斯特林发电机组制造

9. 直驱和平面电机及其驱动系统开发与制造

10. 太阳能空调、采暖系统、太阳能干燥装置制造

11. 生物质干燥热解系统、生物质气化装置制造

12. 交流调频调压牵引装置制造

13. 智能化塑壳断路器(电压380V、电流1000A)、大型工程智能化柜式或抽屉式断

路器、带总线式智能化电控配电成套装置制造

(二十一) 通信设备、计算机及其他电子设备制造业

1. 数字摄录机、数字放声设备和数字影院制作、编辑、播放设备制造

2. TFT-LCD、PDP、OLED、FED(含SED等)平板显示屏、显示屏材料制造

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

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,数字电视上下变换器,数字电视地面广播单频网(SFN)设备,卫星数字电视上行站设备,卫星公共接收电视(SMATV)前端设备制造

5. 600 万像素以上高性能数字单镜头反光照相机制造
6. 集成电路设计 ,线宽 0.18 微米及以下大规模数字集成电路制造 ,0.8 微米及以下模拟、数模集成电路制造及 BGA、PGA、CSP、MCM 等先进封装与测试
7. 大中型电子计算机、百万亿次高性能计算机、便携式微型计算机、每秒一万亿次及以上高档服务器、大型模拟仿真系统、大型工业控制机及控制器制造
8. 计算机数字信号处理系统及板卡制造
9. 图形图像识别和处理系统制造
10. 大容量光、磁盘驱动器及其部件开发与制造
11. 高速、容量 100TB 及以上存储系统及智能化存储设备制造
12. 大幅面 ( 幅宽 900mm 以上 ) 高分辨率彩色打印设备、精度 2400dpi 及以上高分辨率彩色打印机头、大幅面 ( 幅宽 900mm 以上 ) 高清晰彩色复印设备制造
13. 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
14. 软件产品开发、生产
15. 电子专用材料开发与制造 ( 光纤预制棒开发与制造除外 )
16. 电子专用设备、测试仪器、工模具制造

17. 新型电子元器件制造：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、高密度互连积层板、多层挠性板、刚挠印刷电路板及封装基板
18. 高技术绿色电池制造：动力镍氢电池、锌镍蓄电池、锌银蓄电池、锂离子电池、高容量全密封免维护铅酸蓄电池、太阳能电池、燃料电池、圆柱型锌空气电池等
19. 发光效率 50lm/W 以上高亮度发光二极管、发光效率 50lm/W 以上发光二极管外延片（蓝光）、发光效率 50lm/W 以上且功率 200mW 以上白色发光管制造
20. RFID 芯片开发与制造
21. 高密度数字光盘机用关键件开发与生产
22. 只读类光盘复制和可录类光盘生产
23. 民用卫星设计与制造（中方控股）
24. 民用卫星有效载荷制造（中方控股）
25. 民用卫星零部件制造
26. 卫星通信系统设备制造
27. 卫星导航定位接收设备及关键部件制造
28. 光通信测量仪表、速率 10Gb/s 及以上光收发器制造

29. 超宽带 ( UWB ) 通信设备制造

30. 无线局域网 ( 广域网 ) 设备制造

31. 光交叉连接设备 ( OXC )、自动光交换网络设备 ( ASON )、40G/sSDH 以上光纤通信传输设备、光纤传输粗波分复用 ( CWDM ) 设备制造

32. 异步转移模式 ( ATM ) 及 IP 数据通信系统制造

33. 第三代及后续移动通信系统手机、基站、核心网设备以及网络检测设备开发制造

34. 高端路由器、千兆比以上网络交换机开发、制造

35. 空中交通管制系统设备制造 ( 限于合资、合作 )

( 二十二 ) 仪器仪表及文化、办公用机械制造业

1. 现场总线控制系统及关键零部件制造

2. 大型精密仪器开发与制造 : 包括电子显微镜、激光扫描显微镜、扫描隧道显微镜、功率 2kw 以上激光器、电子探针、光电直读光谱仪、拉曼光谱仪、质谱仪、液相色谱仪、工业色谱仪、色-质联用仪、核磁共振波谱仪、能谱仪、X 射线荧光光谱仪、衍射仪、工业 CT、大型动平衡试验机、在线机械量自动检测系统、转速 100000r/min 以上超高速离心机、大型金相显微镜、三座标测量机、激光比长仪、电法勘探仪、500m 以上航空电法及伽玛能谱测量仪器、井中重力及三分量磁力仪、高精度微伽重力及航空重力梯度测量仪器、地球化学元素野外现场快速分析仪、便携式地质雷达

3. 高精度数字电压表、电流表制造 ( 显示量程七位半以上 )
4. 无功功率自动补偿装置制造
5. 两相流量计、固体流量计制造
6. 电子枪自动镀膜机制造
7. 管电压 800 千伏及以上工业 X 射线探伤机制造
8. 安全生产及环保检测仪器新技术设备制造
9. VXI 总线式自动测试系统 ( 符合 IEEE1155 国际规范 ) 制造
10. 煤矿井下监测及灾害预报系统、煤炭安全检测综合管理系统开发与制造
11. 工程测量和地球物理观测设备制造 : 数字三角测量系统、三维地形模型数控成型系统 ( 面积  $> 1000 \times 1000 \text{mm}$ 、水平误差  $< 1 \text{mm}$ 、高程误差  $< 0.5 \text{mm}$  )、超宽带地震计 (  $\varphi < 5 \text{cm}$ 、频带  $0.01\text{--}50 \text{Hz}$ 、等效地动速度噪声  $< 10\text{--}9 \text{m/s}$  )、地震数据集处理系统、综合井下地磁和前兆观测系统、精密可控震源系统、工程加速度测量系统、高精度 GPS 接收机 ( 精度  $1 \text{mm} + 1 \text{ppm}$  )、INSAR 图像接收及处理系统、INSAR 图像接收及处理系统、精度  $< 1$  微伽的绝对重力仪、卫星重力仪、采用相干或双偏振技术的多普勒天气雷达、能见度测量仪、气象传感器 ( 温、压、湿、风、降水、云、能见度、辐射、冻土、雪深 )、防雷击系统、多级粉尘采样计、3-D 超声风速仪、高精度智能全站仪、三维激光扫描仪、钻探用高性能金刚石钻头、无合作目标激光测距仪、风廓线仪 ( 附带 RASS )、GPS 电子探控仪系统、 $\text{CO}_2/\text{H}_2\text{O}$  通量观测系统、边界层多普勒激光雷达、颗粒物颗粒经谱仪 (  $3 \text{nm}\text{--}20 \mu\text{m}$  )、高性能数据采

泵器、水下滑翔器

12. 环保检测仪器的新技术设备制造：空气质量检测、水质检测、烟气在线检测仪器的新技术设备，应急处理所需仪器和成套系统发展新型微分光学多组分分析系统，自校准、组合式、低漂移、联网遥测、遥控仪器及系统等

13. 大气污染防治设备制造：耐高温及耐腐蚀滤料、燃煤电厂湿式脱硫成套设备、低NOX 燃烧装置、烟气脱氮催化剂及脱氮成套装置、工业有机废气净化设备、柴油车排气净化装置

14. 水污染防治设备制造：卧式螺旋离心脱水机、膜及膜材料、10kg/h 以上的臭氧发生器、10kg/h 以上的二氧化氯发生器、紫外消毒装置、农村小型生活污水处理设备

15. 固体废物处理处置设备制造：垃圾填埋厂防渗土工膜、危险废物处理装置、垃圾填埋场沼气发电装置、规模化畜禽养殖废物的综合利用设备

16. 环境监测仪器制造：SO<sub>2</sub> 自动采样器及测定仪、NO<sub>x</sub> 及 NO<sub>2</sub> 自动采样器及测定仪、O<sub>3</sub> 自动监测仪、CO 自动监测仪、烟气及粉尘自动采样器及测定仪、烟气自动采样器及测定仪、便携式有毒有害气体测定仪、空气中有机污染物自动分析仪、COD 自动在线监测仪、BOD 自动在线监测仪、浊度在线监测仪、DO 在线监测仪、TOC 在线监测仪、氨氮在线监测仪、辐射剂量检测仪、射线分析测试仪

17. 水文数据采集、处理与传输和防洪预警仪器及设备制造

18. 海洋勘探监测仪器和设备制造：中深海水下摄像机和水下照相机、多波束探测仪、中浅地层剖面探测仪、走航式温盐深探测仪、磁通门罗盘、液压绞车、水下密封电子连接器、

效率 > 90% 的反渗透海水淡化用能量回收装置、效率 > 85% 的反渗透海水淡化用高压泵、反渗透海水淡化膜（脱盐率 > 99.7%）、日产 2 万吨以上低温多效蒸馏海水淡化装置、海洋生态系统监测浮标、剖面探测浮标、一次性使用的电导率温度和深度测量仪器（XCTD）、现场水质测量仪器、智能型海洋水质监测用化学传感器（连续工作 3~6 个月）、电磁海流计、声学多普勒海流剖面仪（自容式、直读式和船用式）、电导率温度深度剖面仪、声学应答释放器、远洋深海潮汐测量系统（布设海底）

(二十三) 其他制造业

1. 洁净煤技术产品的开发利用及设备制造（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
3. 全生物降解材料的生产

四、电力、煤气及水的生产及供应业

1. 采用整体煤气化联合循环（IGCC）、30 万千瓦及以上循环流化床、10 万千瓦及以上增压循环流化床（PFBC）洁净燃烧技术电站的建设、经营
2. 背压型热电联产电站的建设、经营
3. 发电为主水电站的建设、经营
4. 核电站的建设、经营（中方控股）
5. 新能源电站（包括太阳能、风能、磁能、地热能、潮汐能、波浪能、生物质能等）



建设经营

6. 海水利用 ( 海水直接利用、海水淡化 ) 工业废水处理回收利用产业化

7. 城市供水厂建设、经营

五、交通运输、仓储和邮政业

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、轮渡和站场设施的建设、经营 ( 限于合资、合作 )

3. 高速铁路、铁路客运专线、城际铁路基础设施综合维修 ( 中方控股 )

4. 公路、独立桥梁和隧道的建设、经营

5. 公路货物运输公司

6. 港口公用码头设施的建设、经营

7. 民用机场的建设、经营 ( 中方相对控股 )

8. 航空运输公司 ( 中方控股 )

9. 农、林、渔业通用航空公司 ( 限于合资、合作 )

10. 定期、不定期国际海上运输业务 ( 中方控股 )

11. 国际集装箱多式联运业务

12. 输油(气)管道、油(气)库的建设、经营

13. 煤炭管道运输设施的建设、经营

14. 运输业务相关的仓储设施建设、经营

#### 六、批发和零售业

1. 一般商品的配送

2. 现代物流

#### 七、租赁和商务服务业

1. 会计、审计(限于合作、合伙)

2. 国际经济、科技、环保信息咨询服务

3. 以承接服务外包方式从事系统应用管理和维护、信息技术支持管理、银行后台服务、财务结算、人力资源服务、软件开发、呼叫中心、数据处理等信息技术和业务流程外包服务

#### 八、科学研究、技术服务和地质勘查业

1. 生物工程与生物医学工程技术、生物质能源开发技术

2. 同位素、辐射及激光技术

3. 海洋开发及海洋能开发技术、海洋化学资源综合利用技术、相关产品开发和精深加工技术、海洋医药与生化制品开发技术

4. 海洋监测技术（海洋浪潮、气象、环境监测）、海底探测与大洋资源勘查评价技术

5. 综合利用海水淡化后的浓海水制盐、提取钾、溴、镁、锂及其深加工等海水化学资源高附加值利用技术

6. 节约能源开发技术

7. 资源再生及综合利用技术、企业生产排放物的再利用技术开发及其应用

8. 环境污染治理及监测技术

9. 化纤生产的节能降耗、三废治理新技术

10. 防沙漠化及沙漠治理技术

11. 草原平衡综合管理技术

12. 民用卫星应用技术

13. 研究开发中心

14. 高新技术、新产品开发与企业孵化中心

#### 九、水利、环境和公共设施管理业

1. 综合水利枢纽的建设、经营（中方控股）

2. 城市封闭型道路建设、经营

3. 城市地铁、轻轨等轨道交通的建设、经营（中方控股）

4. 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

#### 十、教育

1. 高等教育机构（限于合资、合作）

#### 十一、卫生、社会保障和社会福利业

1. 老年人、残疾人和儿童服务机构

#### 十二、文化、体育和娱乐业

1. 演出场所经营（中方控股）

2. 体育场馆经营、健身、竞赛表演及体育培训和中介服务

#### 限制外商投资产业目录

#### 一、农、林、牧、渔业

1. 农作物新品种选育和种子开发生产（中方控股）

2. 珍贵树种原木加工 ( 限于合资、合作 )

3. 棉花 ( 籽棉 ) 加工

## 二、采矿业

1. 特殊和稀缺煤种勘查、开采 ( 中方控股 )

2. 重晶石勘查、开采 ( 限于合资、合作 )

3. 贵金属 ( 金、银、铂族 ) 勘查、开采

4. 金刚石等贵重非金属矿的勘查、开采

5. 磷矿开采、选矿

6. 硼镁石及硼镁铁矿石开采

7. 天青石开采

8. 大洋锰结核、海砂的开采 ( 中方控股 )

## 三、制造业

### ( 一 ) 农副食品加工业

1. 大豆、油菜籽食用油脂加工 ( 中方控股 )、玉米深加工

2. 生物液体燃料 ( 燃料乙醇、生物柴油 ) 生产 ( 中方控股 )

(二) 饮料制造业

1. 黄酒、名优白酒生产 (中方控股)

2. 碳酸饮料生产

(三) 烟草制品业

1. 打叶复烤烟叶加工生产

(四) 印刷业和记录媒介的复制

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. 年产 800 万吨及以下炼油厂建设、经营

(六) 化学原料及化学制品制造业

1. 烧碱 (氢氧化钠)、钾碱 (氢氧化钾) 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、酚酞酐)

5. 氟氯烃或氢氟氯烃、四氟乙烯、氟化铝、氢氟酸生产

6. 顺丁橡胶、乳液聚合丁苯橡胶、热塑性丁苯橡胶生产

7. 甲烷氯化物（一氯甲烷除外）、电石法聚氯乙烯生产

8. 硫酸法钛白粉、平炉法高锰酸钾生产

9. 烧结铁矿石加工

10. 钡盐、锶盐生产

(七) 医药制造业

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

2. 安乃近、扑热息痛、维生素 B1、维生素 B2、维生素 C、维生素 E、多种维生素制剂和口服钙剂生产

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

4. 麻醉药品及一类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. 粘胶短纤维生产

(九) 橡胶制品业

1. 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. 钨、钼、锡(锡化合物除外)、锑(含氧化锑和硫化锑)等稀有金属冶炼
2. 电解铝、铜、铅、锌等有色金属冶炼
3. 稀土冶炼、分离(限于合资、合作)

(十一) 金属制品业

1. 集装箱生产

(十二) 通用设备制造业

1. 各类普通级(P0)轴承及零件(钢球、保持架)毛坯制造
2. 300吨以下轮式、履带式起重机械制造(限于合资、合作)

(十三) 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 马力及以下推土机、30 吨级及以下液压挖掘机、6 吨级及以下轮式装载机、220

马力及以下平地机、压路机、叉车、135 吨级及以下非公路自卸翻斗车、路面铣平返修机械  
设备、园林机械和机具、商品混凝土机械（托泵、搅拌车、搅拌站、泵车）制造

（十四）交通运输设备制造业

1. 普通船舶（含分段）修理、设计与制造（中方控股）

（十五）通信设备、计算机及其他电子设备制造业

1. 卫星电视广播地面接收设施及关键件生产

2. 税控收款机产品制造

四、电力、煤气及水的生产和供应业

1. 西藏、新疆、海南等小电网范围内，单机容量 30 万千瓦及以下燃煤凝汽火电站、单  
机容量 10 万千瓦及以下燃煤凝汽抽汽两用机组热电联产电站的建设、经营

2. 电网的建设、经营（中方控股）

五、交通运输、仓储和邮政业

1. 铁路货物运输公司

2. 铁路旅客运输公司 ( 中方控股 )

3. 公路旅客运输公司

4. 出入境汽车运输公司

5. 水上运输公司 ( 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：增值电信业务 ( 外资比例不超过 50% )，基础电信中的移动话音和数据服务 ( 外资比例不超过 49% )，基础电信中的国内业务和国际业务 ( 外资比例不超过 35%，不迟于 2007 年 12 月 11 日允许外资比例达 49% )

#### 六、批发和零售业

1. 直销、邮购、网上销售、特许经营、受托经营、商业管理等商业公司

2. 粮食、棉花、植物油、食糖、药品、烟草、汽车、原油、农药、农膜、化肥的批发、零售、配送 ( 设立超过 30 家分店、销售来自多个供应商的不同种类和品牌商品的连锁店由中方控股 )

3. 音像制品 ( 除电影外 ) 的分销 ( 限于合作、中方控股 )

4. 商品拍卖

5. 船舶代理 ( 中方控股 )，外轮理货 ( 限于合资、合作 )

6. 成品油批发及加油站 ( 同一外国投资者设立超过 30 家分店、销售来自多个供应商的不同种类和品牌成品油的连锁加油站, 由中方控股 ) 建设、经营

#### 七、金融业

1. 银行、金融租赁公司、财务公司、信托投资公司、货币经纪公司
2. 保险公司 ( 寿险公司外资比例不超过 50% )
3. 证券公司 ( 限于从事 A 股承销、B 股和 H 股以及政府和公司债券的承销和交易, 外资比例不超过 1/3 )、证券投资基金管理公司 ( 外资比例不超过 49% )
4. 保险经纪公司
5. 期货公司 ( 中方控股 )

#### 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. 房地产二级市场交易及房地产中介或经纪公司

#### 九、租赁和商务服务业

1. 法律咨询

2. 市场调查 ( 限于合资、合作 )

3. 资信调查与评级服务公司

十、科学研究、技术服务和地质勘查业

1. 测绘公司 ( 中方控股 )

2. 进出口商品检验、鉴定、认证公司

3. 摄影服务 ( 含空中摄影等特技摄影服务, 但不包括测绘航空摄影, 限于合资 )

十一、水利、环境和公共设施管理业

1. 大城市燃气、热力和供排水管网的建设、经营 ( 中方控股 )

十二、教育

1. 普通高中教育机构 ( 限于合资、合作 )

十三、卫生、社会保障和社会福利业

1. 医疗机构 ( 限于合资、合作 )

十四、文化、体育和娱乐业

1. 广播电视节目制作项目和电影制作项目 ( 限于合作 )

2. 电影院的建设和经营 ( 中方控股 )

3. 大型主题公园的建设、经营

4. 演出经纪机构（中方控股）

5. 娱乐场所经营（限于合资、合作）

十五、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. 我国稀有和特有的珍贵优良品种的养殖、种植（包括种蠶业、畜牧业、水产业的优良基因）

2. 转基因植物种子、种畜禽、水产苗种的开发、生产

3. 我国管辖海域及内陆水域水产品捕捞

##### 二、采矿业

1. 钨、钼、锡、锑、萤石勘查、开采

2. 稀土勘查、开采、选矿

3. 放射性矿产的勘查、开采、选矿

### 三、制造业

#### (一) 饮料制造业

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《野生药材资源保护条例》和《中国珍稀、濒危保护植物名录》的中药材加工
2. 中药饮片的蒸、炒、炙、煅等炮炙技术的应用及中成药保密处方产品的生产

#### (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) 专用设备制造业

1. 武器弹药制造

#### (五) 电气机械及器材制造业

1. 开口式(即酸雾直接外排式)铅酸电池、含汞扣式氧化银电池、糊式锌锰电池、镉镍电池制造

#### (六) 工业品及其他制造业

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. 西藏、新疆、海南等小电网外，单机容量 30 万千瓦及以下燃煤凝汽火电站、单机容量 10 万千瓦及以下燃煤凝汽抽汽两用热电联产电站的建设、经营

#### 五、交通运输、仓储和邮政业

1. 空中交通管制公司

2. 邮政公司

#### 六、租赁和商务服务业

1. 社会调查

#### 七、科学研究、技术服务和地质勘查业

1. 人体干细胞、基因诊断与治疗技术开发和应用

2. 大地测量、海洋测绘、测绘航空摄影、行政区域界线测绘、地图编制中的地形图编制、普通地图编制的导航电子地图编制

#### 八、水利、环境和公共设施管理业

1. 自然保护区和国际重要湿地的建设、经营
2. 国家保护的原产于我国的野生动、植物资源开发

#### 九、教育

1. 义务教育机构，军事、警察、政治和党校等特殊领域教育机构

#### 十、文化、体育和娱乐业

1. 新闻机构
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、制作和进口业务
4. 各级广播电台（站）、电视台（站）、广播电视频道（率）、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）
5. 广播电视节目制作经营公司
6. 电影制作公司、发行公司、院线公司



7. 新闻网站、网络视听节目服务、互联网上网服务营业场所、互联网文化经营

8. 录像放映公司

9. 高尔夫球场的建设、经营

10. 博彩业（含赌博类跑马场）

11. 色情业

#### 十一、其他行业

1. 危害军事设施安全和使用效能的项目

十二、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