

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

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

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

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

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

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

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

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

Enterprise Income Tax (see Attached Table).

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

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

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

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

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

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

State Council
December 26, 2007

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

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

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

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

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

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

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

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

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

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

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

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

国务院关于实施企业所得税 过渡优惠政策的通知

国发〔2007〕39号

各省、自治区、直辖市人民政府，国务院各部委、各直属机构：

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

根据新税法第五十七条规定，现对企业所得税优惠政策过渡问题通知如下：

一、新税法公布前批准设立的企业税收优惠过渡办法

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

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

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

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

过渡优惠政策表》(见附表)执行。

二、继续执行西部大开发税收优惠政策

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

三、实施企业所得税过渡优惠政策的其他规定

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

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

附表:实施企业所得税过渡优惠政策表

国务院

二〇〇七年十二月二

十六日

附表:

实施企业所得税过渡优惠政策表

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

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

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

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

	施细则》第七十五条第一款第二项	设施项目的外商投资企业和从事农业开发经营的外商投资企业，经营期在 15 年以上的，经企业申请，海南省税务机关批准，从开始获利的年度起，第一年至第五年免征企业所得税，第六年至第十年减半征收企业所得税。
22	《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第三项	在上海浦东新区设立的从事机场、港口、铁路、公路、电站等能源、交通建设项目的外商投资企业，经营期在 15 年以上的，经企业申请，上海市税务机关批准，从开始获利的年度起，第一年至第五年免征企业所得税，第六年至第十年减半征收企业所得税。
23	《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第四项	在经济特区设立的从事服务性行业的外商投资企业，外商投资超过 500 万美元，经营期在十年以上的，经企业申请，经济特区税务机关批准，从开始获利的年度起，第一年免征企业所得税，第二年和第三年减半征收企业所得税。
24	《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第六项	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。
25	<p>《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第六项</p> <p>《国务院关于〈北京市新技术产业开发试验区暂行条例〉的批复》（国函〔1988〕74号）</p>	<p>设在北京市新技术产业开发试验区的外商投资企业，依照北京市新技术产业开发试验区的税收优惠规定执行。</p> <p>对试验区的新技术企业自开办之日起，三年内免征所得税。经北京市人民政府指定的部门批准，第四至六年可按15%或10%的税率，减半征收所得税。</p>
26	《中华人民共和国企业所得税暂行条例》第八条第一款	需要照顾和鼓励的民族自治地方的企业，经省级人民政府批准实行定期减税或免税的，过渡优惠执行期限不超过5年。
27	《国务院关于鼓励投资开发海南岛的规定》（国发〔1988〕26号）	在海南岛举办的企业（国家银行和保险公司除外），从事港口、码头、机场、公路、铁路、电站、煤矿、水利等基础设施开发经营的企业和从事农业开发经营的企业，经营期限在十五年以上的，从开始获利的年度起，第一年至第五年免征所得税，第六年至第十年减半征收所得税。
28		在海南岛举办的企业（国家银行和保险公司除外），从事港口、码头、机场、公路、铁路、电站、煤矿、水利等基础设施开发经营的企业和从事农业开发经营的企业，经营期限在十年以上的，从开始获

业的企业经营期限在十年以上的，从开始获

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