

**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.

**Annex D.8.AD6-3****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，比照铁路、民航建设用地免征耕地占用税。享受免征耕地占用税的建设用地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

PUBLIC  
FILE 173

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二〇〇一年十二月三十日