

Notice of the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation on Tax Policy Issues concerning Further Implementing the Western China Development Strategy

(No. 58 [2011] of the Ministry of Finance)

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

To carry out the spirit of the CPC Central Committee and the State Council on further implementing the western China development strategy and further support the development of western China, we hereby notify you of the related tax policy issues as follows:

I. Equipment imported within the total amount of investment under a project in an encouraged industry for Chinese-funded enterprises, a project in an encouraged industry for foreign-funded enterprises or a project in a priority industry in western China for such an enterprise's own use shall be exempted from customs duty within the extent as permitted by related policies.

II. From January 1, 2011 to December 31, 2020, the enterprise income tax on an enterprise in an encouraged industry established in western China shall be paid at the reduced rate of 15%.

The aforesaid "enterprise in an encouraged industry" refers to an enterprise whose main business falls within the scope of industry projects set out in the Catalogue of Encouraged Industries in Western China and whose revenue from its main business accounts for 70% or more of its gross income. The Catalogue of Encouraged Industries in Western China will be issued separately.

III. A transport, electric power, water conservancy, postal, radio or television enterprise which was newly established in western China before December 31, 2010 and may enjoy the preferential enterprise income tax policy of "2-year exemption and 3-year half payment" according to paragraph 3, Article 2 of the Notice of the Ministry of Finance, the State Administration of Taxation and the General Administration of Customs on Preferential Tax Policy Issues concerning the Development of Western China (No. 202, [2001] of the Ministry of Finance) may continue to enjoy this enterprise income tax preferential policy of "2-year exemption and 3-year half payment" until the expiration of the period of enjoyment.

IV. The "western China" as mentioned in this Notice includes Chongqing, Sichuan Province, Guizhou Province, Yunnan Province, Tibet Autonomous Region, Shaanxi Province, Gansu Province, Ningxia Hui Autonomous Region, Qinghai Province, Xinjiang Uygur Autonomous Region, Xinjiang Production and Construction Corps, Inner Mongolia Autonomous Region and Guangxi Zhuang Autonomous Region. Xiangxi Tujia and Miao Autonomous Prefecture of Hunan Province, Enshi Tujia and Miao Autonomous Prefecture of Hubei Province and Yanbian Korean Autonomous Prefecture may execute related tax policies by referring to those for western China.

V. This Notice shall come into force on January 1, 2011. The Notice of the Ministry of Finance, the State Administration of Taxation and the General Administration of Customs on Preferential Tax

Policy Issues concerning the Development of Western China (No. 202, [2001] of the Ministry of Finance), the Notice of the State Administration of Taxation on the Specific Opinions on Implementing Tax Policies concerning the Development of Western China (No. 47 [2002] of the State Administration of Taxation), the Notice of the Ministry of Finance and the State Administration of Taxation on Changes to the Catalogue of Application of Preferential Tax Policies for the Development of Western China (No. 165 [2006] of the Ministry of Finance), and the Notice of the Ministry of Finance and the State Administration of Taxation on Including Tourist Attraction and Zone Business Operations in Western China in the Scope of Preferential Tax Policies for the Development of Western China (No. 65 [2007] of the Ministry of Finance) shall not be implemented any more from January 1, 2011.

Ministry of Finance

General Administration of Customs

State Administration of Taxation

July 27, 2011

关于深入实施西部大开发战略有关税收政策问题的通知

财税〔2011〕58号

各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局、地方税务局，新疆生产建设兵团财务局，海关总署广东分署、各直属海关：

为贯彻落实党中央、国务院关于深入实施西部大开发战略的精神，进一步支持西部大开发，现将有关税收政策问题通知如下：

一、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，在政策规定范围内免征关税。

二、自2011年1月1日至2020年12月31日，对设在西部地区的鼓励类产业企业减按15%的税率征收企业所得税。

上述鼓励类产业企业是指以《西部地区鼓励类产业目录》中规定的产业项目为主营业务，且其主营业务收入占企业收入总额70%以上的企业。《西部地区鼓励类产业目录》另行发布。

三、对西部地区2010年12月31日前新办的、根据《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）第二条第二款规定可以享受企业所得税“两免三减半”优惠的交通、电力、水利、邮政、广播电视企业，其享受的企业所得税“两免三减半”优惠可以继续享受到期满为止。

四、本通知所称西部地区包括重庆市、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。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政策执行。

五、本通知自2011年1月1日起执行。《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）、《国家税务总局关于落实西部大开发有关税收政策具体实施意见的通知》（国税发〔2002〕47号）、《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）、《财政部国家税务总局关于将西部地区旅游景点和景区经营纳入西部大开发税收优惠政策范围的通知》（财税〔2007〕65号）自2011年1月1日起停止执行。

财政部 海关总署 国家税务总局

二〇一一年七月二十七日