

PUBLIC
FILE

92.

Annex E.1.4.a

GUO SHUI ZI No. []

**Application for Reduction or Exemption of Enterprise
Income Tax**

Applicant: _____

Date of application: _____

Printed by _____ National Tax Administration

Annex E.1.4.a**Instructions**

1. "Full name of taxpayer": fill the full name of the unit on the business license issued by the industry and commerce administration or on the corporation aggregate certificate issued by the civil administration department, or the full name of the unit ratified by the institutional establishment department, or full name of official seal.

2. "Economic nature": fill the state-owned enterprise, collective enterprise, joint-stock enterprise, jointly operated enterprise, private enterprise or other (economic organization) in view of different economic composition.

3. "Form of operation": fill sole proprietorship, joint venture, stock management, contracting management or business operations under lease in view of different modes of business operation.

4. "Form of accounting": fill independent or non-independent accounting.

5. "Operation accounting address": fill the address of physical production and operation and financial accounting.

6. "Business license number": fill the business license number issued by the industry and commerce administration, or corporation aggregate number issued by the civil administration department, or "None" if no license is drawn.

7. "Time of actual start of business": fill the time of formal start of business of the taxpayer (including the time of trial production or operation).

8. "Total number of workers and staff of a knowledge or technology intensive new technology enterprise", "Total number of workers and staff of a labor intensive new technology enterprise", "Total number of employees of a labor employment service enterprise": fill the average number of workers and staff at the end of the year.

9. "Total number of production personnel of a civil welfare manufacturing enterprise": fill the average total number of production personnel at the end of the year.

10. "Start and end time of tax reduction or exemption application of current year": fill the tax reduction or exemption time stipulated by the tax law, but the period of tax reduction or exemption applied each time shall not exceed three years. For example, the tax law stipulates that the school run workshop (farm) is exempted from paying the income tax temporarily, if some school run workshop was founded and started on March 1, 1996, fill March 1, 1996—December 31, 1998.

11. "Start and end time of tax reduction or exemption as stipulated by the tax law": fill the tax reduction or exemption time stipulated by the tax law. For example, the tax law stipulates that a new consulting enterprise is exempted from paying the income tax for two years, and some new consulting enterprise started business on February 1, 1996, fill February 1, 1996—December 31, 1997.

12. "Accumulated income tax reduction or exemption": fill total income tax being reduced or exempted from the start time of enjoying tax reduction or exemption as stipulated by the tax law. "Starting from", refers to the start time from when an enterprise enjoys the tax reduction or exemption after January 1, 1994.

13. "Nature of tax reduction or exemption application": fill it according to relevant provisions in the Circular of the Ministry of Finance and the State Administration of Taxation, CAI SHUI ZI (94) No.001 and other tax reduction or exemption policies, such as "Four technical income", "Technical income", "New and high technology enterprise", "School run workshop (farm)", "Consulting", "Information industry", "Technical service industry", "Traffic and transportation industry",

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"three-waste treatment", "Natural disaster", etc.

14. "Signature of chief person": signing or sealing by the legal representative of the taxpayer.

15. "Attached materials": enterprise income tax return, enterprise financial accounting statements, business license duplicate, as well as other materials to be attached as required by local competent tax authority. New and high technology enterprise, scientific research institute, school run workshop (farm) shall also attach the document of establishment approval, the "certificate" issued by the administrative department as well as other materials for checking. For tax reduction or exemption for "technical income" and "four technical income" shall also be attached with the technical transaction contract, certificates registered and examined by the technical market administrative department, etc.

16. The cover font size of this application is determined by local competent national tax bureau.

17. This application shall be filled by the taxpayer as required in quadruplicate, the taxpayer holding one copy, three copies being reported to local competent tax authority.

18. This application is only used for internal system checking by the ×× National Tax Administration, and is not used as approval document.

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Conditions of taxpayer	Full name of taxpayer					
	Competent department		Operation accounting address			
	Economic nature		Business license number			
	Form of operation		Tax registration number			
	Form of accounting		Time of establishment approval			
	Scope of main operations		Time of actual start of business			
	Scope of other operations		Operating fund			
	Registered capital					
	Total number of workers and staff of a knowledge or technology intensive new technology enterprise		% of technological personnel with the education background above the technical secondary school level to total number of workers and staff		% of technological personnel with the education background above the college level to total number of workers and staff	
	Total number of workers and staff of a labor intensive new technology enterprise		% of technological personnel with the education background above the technical secondary school level to total number of workers and staff		% of technological personnel with the education background above the college level to total number of workers and staff	
	Total number of employees of a labor employment service enterprise		Total number of unemployed persons settled		% of unemployed persons in employees	
	Total number of production personnel of a civil welfare manufacturing enterprise		Total number of four kinds of disabled persons settled		% of four kinds of disabled persons to production personnel	

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Conditions of production and operation and taxation	Physical production and operation conditions last year	Sales income	"Technical" or "four technical" net income	Taxable income	Income tax payable	Income tax reduction or exemption
	Anticipated production and operation conditions of current year	Sales income	"Technical" or "four technical" net income	Taxable income	Income tax payable	Income tax reduction or exemption
	Tax payment at current year	VAT paid	Consumption tax paid	Income tax paid	Income tax not paid in previous years	
Start and end time of tax reduction or exemption application of current year				Start and end time of tax reduction or exemption as stipulated by the tax law		
Accumulated income tax reduction or exemption				Nature of tax reduction or exemption application		

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Reasons and basis for tax reduction or exemption application				
The above conditions provided and attached materials are true and reliable, the taxpayer and legal representative assume the liability for the provision thereof.				Attached materials
Taxpayer's seal	Signature of chief person	Signature of finance chief	Signature of handling person	
	Tel	Tel	Tel	

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Examination opinions of district or county national tax bureau or directly affiliated sub-bureau	
Examination opinions of tax office	Signature of director: Date:
Examination opinions of tax administrative section	Signature of section chief: Date:
Examination and approval opinions of director	Signature of director: Date:
Examination opinions of the municipal national tax bureau	
Examination opinions of tax office	Signature of handling person: Date: