

**Notification of Relevant Problems of Further Strengthening Water
Conservancy Fund Deduction Administration of Zhejiang Province
Local Taxation Bureau (ZHEDISHUIFA [2007]No.63)**

Each local tax bureau of cities, counties, first suboffice directly under provincial local tax bureau:

In order to promote collection management of special fund for water conservancy construction of the province, and further regulate deduction examination and approval work of special fund for water conservancy construction of the province, through study, detail and supplement relevant deduction policy about special fund for water conservancy construction, now we clear it as follows:

I. Detail and supplement of deduction condition

1. The unit provides job opportunity to laid-off workers, the disabled, and retired soldiers searching jobs themselves, and signs labor contract with above personnel above one year and pays social security fee, which could be deducted RMB 500 yuan of payable water conservancy construction special fund every person in the same year according to actual employment number; deduction amount is not deducted enough in the same year which shall not be switched to next year. Above personnel who engaged in individual business, each one deducted quota RMB1000 yuan

about special fund for water conservancy construction every year.

2. The enterprises that utilize resource comprehensively as designated by government department above municipal level, and the sale revenue or operation revenue of part of utilizing resource comprehensively could be deducted payable special fund for water conservancy construction.

3. Trading enterprises of commodities with annual gross profit rate at less than 5% could be deducted payable special fund for water conservancy construction.

Gross profit rate is the profit rate that gross profit after sales income minus the cost of sales and sales tax divided by sales revenue later got profit margins

4. The enterprise undertake reserve and sale of the government to the state's plans, those portion of sales from sales to the order of the plans may apply for an exemption of the fee, which could be could be deducted payable special fund for water conservancy construction.

5. Business revenue between affiliated banks in bank industry could be exempted special fund for water conservancy construction to inflated business revenue because of double counting.

6. Insurance company's revenue from tax type of business tax exemption of subject to exemption of special fund for water conservancy construction.

7. Revenue from sales between members of an enterprise group subject to

same consolidated financial statement. Inflated sale amount in this situation could be exempted special fund for water conservancy construction because of double counting.

8. Key enterprises which are advanced manufacture enterprises stipulated in *Several Opinions Concerning Promoting Construction of Advanced Manufactured Industry Base* (ZhengZhengFa[2003]No.31) or designated by government department above municipal level with technology development project, and technology development fee of them was more than one million in the same year. Above enterprises could be exempted special fund for water conservancy construction because of double counting.

II. Management of Examination and Approval of Deduction

1. Management, power, procedure, report and approval time of examination and approval of deduction and general report materials shall be subject to *Interim Measures for managing tax and fee fund deduction (2006)*. Each region shall deduct in accordance with the document strictly, and make fair deduction ratio between enterprises, strengthen collection and management, and ensure collection of special fund for water conservancy construction.

2. The enterprises, which made environment pollution and were required

to improve and shut down by local environment authority because of missions exceeded the standard, shall not be deducted special fund for water conservancy construction.

3. The same unit or individual business could choose the most favorable policy from above, and shall not enjoy two or several preferential at the same time , when they apply deduction.

4. The chain businesses with more than ten retail shops, which operated by the lead of the head office and unified distribution, unified accounting and unified management subject to head office, could provide relevant materials to local tax authorities of province, municipal , county to examination and approval. The authority shall notify relevant local tax authority to implement.

5. The large-scale service sector enterprise established head office in our province.....

III. Supplemental materials for applying deduction

The unit and individual business are required to provide following supplemental materials when they are applying deduction, besides materials stipulated in *Interim Measures for managing tax and fee fund deduction (2006)*:

1. The unit and individual business suffer loss of natural disaster which apply deduction shall provide certificate for disaster situation from

insurance company or department of the government above city or county level.

2. The unit provides job opportunity to laid-off workers, the disabled, and retired soldiers searching jobs themselves, and they shall provide Re-employment Concession Card for unemployment personnel, Disabled Card or Card for Retired Soldiers Searching Jobs Themselves when these units apply deduction.

3. The unit and individual business that utilize resource comprehensively shall provide certificate from government department above city level, when they apply deduction.

4. Agricultural enterprise.....

5. Trading enterprises of commodities shall provide copy of business license to explain business scope.

6-10 omitted

11. The advanced manufacture enterprises or key enterprises with technology development project shall provide relevant certificate, project approval of technology development project and audit report concerning technology development fee, when they apply deduction.

IV. This notification is implemented from issue. If previous relevant regulation is inconsistent with this notification, this notification shall prevail.

此件不另发纸质文件。

浙江省地方税务局文件

浙地税发〔2007〕63号

浙江省地方税务局关于进一步加强 水利建设专项资金减免管理有关问题的通知

各市、县（市、区）地方税务局，省地方税务局直属一分局：

为了更好地促进全省水利建设专项资金征收管理，进一步规范全省水利建设专项资金的减免审批工作，经研究，对水利建设专项资金有关减免政策规定进行细化和补充，现明确如下：

一、减免条件的细化和补充

（一）安置下岗失业人员、残疾人和自谋职业城镇退役士兵，且与上述人员签订1年以上期限劳动合同并依法缴纳社会保险费的单位，可按实际招用人数每人定额减免500元当年应缴的水利建设专项资金；减免额度当年扣减不足的，不得结转下年使用。上述人员从事个体经营的，按每户每年定额1000元为限额减免应缴的水利建设专项资金。

（二）经市（地）级以上政府部门认定的资源综合利用企

业，其资源综合利用部分的销售收入或营业收入，可减免应缴的水利建设专项资金；若企业不能分开核算资源综合利用部分和非资源综合利用部分收入的，一律按规定征收水利建设专项资金。

（三）大宗商品贸易企业，其销售毛利率在5%（含）以下的，可减免应缴的水利建设专项资金。

销售毛利率是指销售收入减去销售成本和税金之后的销售毛利润除以销售收入后得到的利润率。

（四）对承担粮油、食糖、盐、猪肉、饲料、药品、农资等政府指令性储备或销售任务的企业，其政府指令性储备或销售任务的收入可给予免征水利建设专项资金；若企业不能分开核算指令性项目和非指令性项目收入的，一律按规定征收水利建设专项资金。

（五）银行业的联行往来业务（即同一银行总分支机构或所属各分支机构之间的资金帐务往来）收入，对其中由于重复计算而虚增的业务收入，可给予免征水利建设专项资金。

（六）保险公司免征营业税险种的业务收入，可给予免征水利建设专项资金。

（七）同一集团公司内部合并报表范围内的企业由于管理体制原因，相互之间对产品进行平销或由总公司收购下属企业产品后统一对外销售。对由于这种情况造成重复计算而虚增的销售额，可给予免征水利建设专项资金。

（八）符合省政府《关于推进先进制造业基地建设的若干意见》（浙政发〔2003〕31号）规定支持的先进制造业企业，

或属于县（市）级以上政府认定的骨干企业，有技术开发项目，并且当年发生的技术开发费在 100 万以上的，可减免应缴的水利建设专项资金。

二、减免审批管理

（一）减免审批的管理、审批权限、审批程序、报批时间以及一般需要报送的资料严格按省局下发的《税费基金减免管理暂行办法（2006 年版）》的相应规定执行。各地要严格按文件规定进行减免，公平各企业间的减免比例，加强征管，确保水利建设专项资金应收尽收。

（二）因排放超标造成环境污染被当地环保部门下令整改及关停的企业，一律不得减免水利建设专项资金。

（三）同一单位或个体工商户在申请减免时，可选择适用上述一项最优惠的政策，不能两项或几项优惠政策累加使用。

（四）省内跨市（不含宁波）、跨县（市）以及县（市）内设立直营门店的连锁企业，凡在总部领导下统一经营、与总部微机联网，由总部实行统一配送、统一核算、统一规范化管理，并且有直营门店 10 个以上，可由总部提供符合条件的相关材料，分别由省级、市级、县级地税机关审核批准，并发文通知相关主管地税机关执行。

（五）在我省设立总部的大型第三产业企业，其年销售额在 10 亿元以上且分支机构分散在全省各地的，由总部向省地方税务局提出申请，经省地方税务局审核批准后，通知相关主管地税机关执行。

三、申请减免需要提供的补充资料

单位或个体工商户在申请减免时，除需报送《税费基金减免管理暂行办法（2006年版）》规定的资料外，还需提供以下补充资料：

（一）遭受自然灾害损失的单位及个体工商户在申请减免时，应向主管地税机关提供保险公司出具的受灾情况认定书或中介机构出具的受灾损失报告或县（市）级以上政府职能部门出具的受灾损失证明。

（二）安置下岗失业人员、残疾人和自谋职业城镇退役士兵的单位申请减免时，应分别向主管地税机关提供上年度最后一个月的单位工资清册及《下岗失业人员再就业优惠证》、《残疾人证》和《城镇退役士兵自谋职业证》，双方签订的劳动合同以及单位为上述人员办理社会保险参保缴费的证明件。个体工商户申请减免时，应向主管地税机关提供《下岗失业人员再就业优惠证》、《残疾人证》或《城镇退役士兵自谋职业证》。

（三）资源综合利用的单位和个体工商户业在申请减免时，应提供市（地）级以上政府部门的认定文件或认定证书。

（四）农业龙头企业在申请减免时，应提供相应的认定文件或认定证书。

（五）大宗商品贸易企业在申请减免时，应提供说明其经营范围的营业执照复印件，营业执照上没有具体经营范围的，应在中介机构出具的《企业年度审计报告》中列明其主营业务及其销售收入。

(六) 在我省设立总部的大型第三产业企业和连锁企业在申请减免时，应提供有关认定文件或认定证书。

(七) 为水利治理工程、旧城改造而搬迁的单位和个体工商户申请减免时，应提供缴费当年政府要求其搬迁的通知或文件。

(八) 承担政府指令性储备或销售任务的企业申请减免时，应提供政府指令性储备或销售任务的文件。

(九) 银行对联行往来业务收入的虚增部分申请减免时，应提供相关明细材料。

(十) 有第二条第(七)款规定情形的重复计算销售额企业申请减免时，应由总公司出面并在中介机构的审计报告上列明重复计算部分销售额及具体企业的明细清单。

(十一) 有技术开发项目的先进制造业企业或骨干企业申请减免时，应提供相关认定文件、技术开发项目立项书和中介机构出具的关于技术开发费用的审计报告。

四、本通知自下发之日起执行。以前有关规定与本通知不一致的，以本通知为准。

二〇〇七年八月二十七日

浙江省地方税务局办公室

2007年8月29日印发

打字：胡一鸣

校对：规费管理局 邵丽丽