

**Several Opinions on Further Supporting Industrial Sector to Separate and
Develop Producer-Service Industry
(HUZHENGBANFA [2008] 109)**

Support the industrial enterprises to separate and develop the producer-Service Industry is an important impulse for industry transformation and upgrade of our city. In order to carry out the spirit of Implementation Opinion on Further Accelerate the Development of Service Industry of Zhengjiang Province Government and Several Opinions on Accelerate the Development of Service Industry of Huzhou Municipal Party Committee Office and Huzhou Municipal Government, hereby offer the following opinions.

- I. Fully Support the Development of Producer-Service in Various Regions.
 1. Increase the Financial Investment. The municipal finance gradually increases the amount of special fund for Service Industry Development.
 2. Support the Development of Producer-Service in Each District. The reward part from the province because of an increase of business tax of the district will be fully given to district.
 3. Support the Development of Producer-Service in Various Towns. For the towns with a centralized mining industry, the tax revenue of transportation will be assessed separately; they will be obtained a 50% part of reward from municipal or township retained part by the finance.
 4. Further Explore, Research, and Perfect the Supporting Policy in accordance with the Development Trend of the Producer-Service Industry.

- II. Support the Industrial Enterprises to Separate the Producer-Service Industry
 1. The Scope of Support
Support the modern logistics, communications and transportation, storage and distribution, marketing after service, technology service, technology R&D,

information consultant, industrial design and other producer-services separated from the industrial enterprises. Establish the economic entities or make other local enterprises which do such businesses mentioned above to operate.

2. Support Policies

- 1) For the industrial enterprises which separately develop the Producer-Service and needed to handle the tax-related issues, it shall be further simplify the approval procedures. reduce the cost for taxation. For those who newly handle or change the tax registration, they will exempt from charges of certificate cost. The tax paid by the enterprises which involves the transfer of housing, land-use right, and other properties will give a 100 percent assistance of municipal retained part by the finance.
- 2) If the tax bearing after separation higher than original tax bearing, the higher part will give an assistance by the finance in three years.
- 3) If there is actual difficulties for the producer-service enterprises established after separation, priority shall be given to the exemption or deductions for the building taxes, tax on using urban land, and special fund for water conservancy.
- 4) The fixed assets purchased because of technical progress by the producer-service enterprises established after separation can accelerate the depreciation.
- 5) Encourage the industrial enterprise outsources the transportation of staple products to the local transportation enterprises. For the key enterprises (the annual transportation cost is CNY 3 million and above), the growth part of local-paid business tax based on the same period in 2007 will give an assistance of 50 percent of municipal retained part by the finance.

III. Support the Development of producer-Service after separation.

1. Support the separated Producer-Service enterprises become bigger and greater. To these enterprise which the annual paid income tax exceed CNY 100,000 shall be given an assistance of 100 percent of municipal retained part of the paid income

tax in three years from the date they established. To these enterprise which the annual paid business tax exceed CNY 100,000 shall be given an assistance of 50 percent of municipal retained part of the paid business tax in three years from the date they established.

2. The enterprises established after separation which belongs to R&D, design, creation and other high technology value Producer-Service can be considered as High Technology Enterprise, and enjoy the corresponding preferential policies for High Technology Enterprises.
3. The income of transfer of technology enterprises established after separation can enjoy the preferential policies in accordance with relevant stipulations.
4. The R&D cost of Producer-Service enterprises established after the separation to R&D the new technology, new product, new process which does not form as intangible assets included in the current profits and losses shall be super deduction according to 50 percent of R&D cost; the R&D cost will form as intangible assets shall be amortized according to 150% of the cost of intangible assets.
5. Support the development of modern logistic, information consultant and other Producer-Service, the enterprises which the sales revenue, paid-in tax, credit rating reach the criteria stipulated by several Opinions on Accelerate the Development of Service Industry of Huzhou Municipal Party Committee Office and Huzhou Municipal Government shall enjoy the relevant preferential policy.
6. The tax base of logistics enterprises which outsource their hired transportation and storage business to other enterprises and charge the payment by them can in accordance with stipulation shall be the balance that the total income deducts the other subject expenditure.

IV. Supplementary

1. The reward policies of financial assistance in this opinion is only limits to the municipal scope itself, the assistance involves the shared responsibilities by the municipal and district finance, will undertaken in accordance with the revenue-sharing proportion of municipal and district stimulated by the financial system.

2. The enterprises which involve several assistances according to this opinion cannot repeatedly enjoy the reward. The reward shall be in accordance with the maximum amount.
3. This opinion shall come into effect from January 1st, 2009.

Nov.12th, 2008

关于进一步支持工业企业分离发展生产性服务业的若干意见
湖政办发〔2008〕109号

支持工业企业分离发展生产性服务业，是我市产业转型升级的重要推动力量，是经济发展方式转变的必由之路，是扩大就业、改善民生的内在要求，也是发展现代服务业的重要途径，具有重要意义。为认真贯彻落实《浙江省人民政府关于进一步加快发展服务业的实施意见》、《中共湖州市委办公室湖州市人民政府办公室关于加快发展服务业的若干意见》精神，进一步支持工业企业分离发展生产性服务业的工作，特提出以下意见。

一、大力支持各地发展生产性服务业

(一) 加大财政投入。市级财政逐步增加服务业发展专项资金额度，加大对工业企业分离后形成生产性服务业的扶持力度。

(二) 支持各区发展生产性服务业。对区营业税比上年增收的省奖励部分全额奖励给区。

(三) 支持乡镇发展生产性服务业。对矿产业比较集中的乡镇，其来自于矿产业的运输税收单独考核，三年内财政给予乡镇市得部分50%的奖励。

(四) 根据生产性服务业的发展态势，进一步探索研究和健全完善扶持政策。

二、支持工业企业分离生产性服务业

(一) 支持范围

支持工业企业分离出的现代物流、交通运输、仓储配送、营销售后服务、投资服务、技术服务、科技研发、信息咨询、工业设计等生产性服务业，成立经济实体或者由本地其他专业从事上述经营活动的企业经营。

(二) 支持政策

1. 对工业企业因分离发展生产性服务业需要办理涉税事项的，进一步简化审批手续，降低办税成本。对新办(变更)税务登记的，免收办证工本费；涉及房屋、土地使用权以及其它资产过户的，企业所缴纳的税收，三年内由财政给予市得部分100%的补助。

2. 分离后税负如高于原税负，高出部分三年内由财政给予补助。

3. 分离后设立的生产性服务企业，纳税确有困难的，报经批准后，可优先减征或免征房产税、城镇土地使用税、水利建设专项资金。

4. 分离后设立的生产性服务企业，其所购得固定资产因技术进步等原因，可以实行加速折旧。

5. 鼓励工业企业将大宗产品运输外包给本地运输企业。对重点企业(年运输费用支出300万元及以上)年度货物运输业务在本地缴纳的营业税比2007年增长的部分，三年内财政给予

市得部分 50%的补助。

三、支持分离后生产性服务业的发展

(一) 支持分离后生产性服务业做大做强。对分离后设立的生产性服务企业, 年缴纳所得税在 10 万元以上的, 自企业成立之日起三年内按企业缴纳所得税市得部分 100%予以补助; 年缴纳营业税在 10 万元以上的, 自成立之日起三年内按企业缴纳营业税市得部分 50%予以补助。

(二) 分离后设立的属于研发、设计、创意等技术知识含量较高的生产性服务企业, 可按规定认定为高新技术企业, 享受相应的高新技术企业优惠政策。

(三) 分离后设立的生产性服务企业, 其技术转让所得, 按规定享受所得税优惠政策。

(四) 分离后设立的生产性服务企业, 其研发新技术、新产品、新工艺所发生的研究开发费用, 未形成无形资产计入当期损益的, 在按照规定据实扣除的基础上, 按照研究开发费用的 50%加计扣除; 形成无形资产的, 按照无形资产成本的 150%摊销。

(五) 支持现代物流、信息咨询等生产性服务业发展, 对其实现主营业务收入、实缴税收、信用等级评定等方面达到《中共湖州市委办公室湖州市人民政府办公室关于加快发展服务业的若干意见》(湖委办〔2008〕9号)所规定标准的, 享受相关优惠政策。

(六) 物流企业将承揽的运输、仓储等业务分包给其他企业, 并由其统一收取价款的, 可按规定以该企业取得的全部收入减去其他项目支出后的余额为营业税的计税基数。

四、附则

(一) 本意见中财政补助奖励政策仅限市本级范围, 涉及市、区财政分级承担的, 按财政体制规定的市、区共享收入分成比例承担。

(二) 本意见中对企业同一事项涉及多项补助扶持的, 不重复享受, 取最高额奖励。

(三) 本意见自 2009 年 1 月 1 日起施行。

二〇〇八年十一月十二日

主题词: 经济管理 生产性服务业△ 政策 意见

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