

国务院关于实施企业所得税过渡优惠政策的通知

国发〔2007〕39号

Notice by the PRC State Council on the Implementation of the Grandfathering Preferential Policies under the PRC Enterprise Income Tax Law

Decree No. [2007] 39

中国税务及投资顾问有限公司翻译

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各省、自治区、直辖市人民政府，国务院各部委、各直属机构：

To the people's governments at the provincial level, the people's governments of autonomous regions and municipalities directly under the State Council, the ministries, and the institutions directly under the State Council

《中华人民共和国企业所得税法》（以下简称新税法）和《中华人民共和国企业所得税法实施条例》（以下简称实施条例）将于2008年1月1日起施行。根据新税法第五十七条规定，现对企业所得税优惠政策过渡问题通知如下：

The PRC Enterprise Income Tax Law (referred to as the "EIT Law" hereafter) and the Implementation Regulations of the PRC Enterprise Income Tax Law (referred to as the Implementation Regulations hereafter) will take effect on January 1, 2008. In accordance with Article 57 of the EIT Law, the State Council gives notice on the issues of grandfathering preferential policies under the EIT Law as below:

一、新税法公布前批准设立的企业税收优惠过渡办法

1. Provisions relating to grandfathering tax preferential treatment for enterprises of which the incorporation have been approved before the promulgation of the EIT law

企业按照原税收法律、行政法规和具有行政法规效力文件规定享受的企业所得税优惠政策，按以下办法实施过渡：

The tax preferential policies that enterprises have been enjoying in accordance with the old income tax law, regulations and the documents announced under the legal authority of the State Council shall be grandfathered and implemented in the following way:

自2008年1月1日起，原享受低税率优惠政策的企业，在新税法施行后5年内逐步过渡到法定税率。其中：享受企业所得税15%税率的企业，2008年按18%税率执行，2009年按20%税率执行，2010年按22%税率执行，2011年按24%税率执行，2012年按25%税率执行；原执行24%税率的企业，2008年起按25%税率执行。

As from 1<sup>st</sup> January 2008, the enterprises that have enjoyed preferential tax rates shall be taxed at rates to be increased from the current rate to the full rate under the EIT law within a period of 5 years. Among others, the enterprises that have been taxed at 15% currently shall be taxed at 18% in 2008, 20% in 2009, 22% in 2002, 24% in 2011 and 25% in 2012; the enterprises that have been taxed at 24% under the old income tax law shall be taxed at 25% as from 2008.

自2008年1月1日起，原享受企业所得税“两免三减半”、“五免五减半”等定期减免税优惠的企业，新税法施行后继续按原税收法律、行政法规及相关文件规定的优惠办法及

年限享受至期满为止，但因未获利而尚未享受税收优惠的，其优惠期限从 2008 年度起计算。

As from 1<sup>st</sup> January 2008, the enterprises that have been granted “two plus three” and “five plus five” tax concessions shall continue to enjoy the tax concessions until the expiry day in accordance with the tax preferences under the old income tax law, regulations and relevant provisions. Where the tax preferences have not been granted due to the fact that the enterprises have not made any profits, the tax preferential period shall commence as from 2008.

享受上述过渡优惠政策的企业，是指 2007 年 3 月 16 日以前经工商等登记管理机关登记设立的企业；实施过渡优惠政策的项目和范围按《实施企业所得税过渡优惠政策表》（见附件）执行。

The enterprises, to which the tax preferential policies apply during the transitional period, refer to those enterprises that have obtained the business registrations at the local office of State Administration of Industry and Commerce before 16<sup>th</sup> March 2007. The scope and items to which the grandfathering preferential policies apply are set out in the “List of Grandfathering Preferential Policies for the Implementation of the PRC EIT Law (See attached list)”.

## 二、继续执行西部大开发税收优惠政策

### 2. Continuing the tax preferential policies in the grand development of China’s Western region

根据国务院实施西部大开发有关文件精神，财政部、税务总局和海关总署联合下发的《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）中规定的西部大开发企业所得税优惠政策继续执行。

The tax preferential policies for the grand development of the Western regions shall be continued in accordance with the “Notice of the Issues on Tax Preferential Policies for the Grand Development of Western Regions by the Ministry of Finance, the State Administration of Taxation and the General Administration of Customs” jointly issued under document Cai Shui (2001) 202 by the Ministry of Finance, the State Administration of Taxation and the General Administration of Customs in accordance with the spirit of the State Council documents that implement the grand development of the Western regions.

## 三、实施企业税收过渡优惠政策的其他规定

### 3. Other Provisions on the Implementation of Grandfathering Tax Preferential Policies for enterprises

享受企业所得税过渡优惠政策的企业，应按照新税法 and 实施条例中有关收入和扣除的规定计算应纳税所得额，并按本通知第一部分规定计算享受税收优惠。

The enterprises to which the grandfathering income tax preferential policies apply shall compute the taxable income in accordance with the rules of the EIT Law and the Implementation Regulations, and compute the tax preferences in accordance with part one under this notice.

企业所得税过渡优惠政策与新税法及实施条例规定的优惠政策存在交叉的，由企业选择最优惠的政策执行，不得叠加享受，且一经选择，不得改变。

The enterprises can choose the more favorable preferential policies where there exist any intersections between the grandfathering preferential policies and the preferential policies as provided under the new EIT Law and Implementation Regulations, except that the enterprises shall not receive duplicate preferences. After the enterprise has made the choice, no change is allowed.

附表：实施企业所得税过渡优惠政策表

Appendix: List of Grandfathering Preferential Policies for the Implementation of the PRC EIT Law

国务院

二〇〇七年十二月二十六日

State Council  
26<sup>th</sup> December 2007

附表：实施企业所得税过渡优惠政策表

Appendix: List of Grandfathering Preferential Policies for the Implementation of the PRC EIT Law

序号 Items	文件名称 Title of Documents	相关政策内容 Relevant contents
1	<p>《中华人民共和国外商投资企业和外国企业所得税法》第七条第一款 Clause 1, article 7, PRC Tax Law for Foreign Investment Enterprises (FIE) and foreign enterprises (FE)</p>	<p>设在经济特区的外商投资企业、在经济特区设立机构、场所从事生产、经营的外国企业和设在经济技术开发区的生产性外商投资企业，减按 15%的税率征收企业所得税。 The FIE set up in special economic zones (the SEZ), The FE that set up organizations and place of business to carry on production and operations in the SEZ and the production-type FIE set up in economic and technology development zones, shall be taxed at 15%.</p>
2	<p>《中华人民共和国外商投资企业和外国企业所得税法》第七条第三款 Clause 3, article 7, PRC Tax Law for Foreign Investment Enterprises (FIE) and foreign enterprises (FE)</p>	<p>设在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区或者设在国务院规定的其他地区的外商投资企业，属于能源、交通、港口、码头或者国家鼓励的其他项目的，可以减按 15%的税率征收企业所得税。 The FIE set up in coastal economic open zone, the old urban district of the cities where coastal economic open zones, special economic zones, and economic technology and development zones are located, and engaged in projects relating to energy, transportation, ports, and wharfs, or projects that are encouraged by the state, are taxed at a reduced rate of 15%.</p>
3	<p>《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十三条第一款第一项 Proviso 1, clause 1, article 73, PRC Tax Law for Foreign Investment Enterprises (FIE) and foreign enterprises (FE)</p>	<p>在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区设立的从事下列项目的生产性外资企业，可以减按 15%的税率征收企业所得税：技术密集、知识密集型的项目；外商投资在 3000 万美元以上，回收投资时间长的项目；能源、交通、港口建设的项目。 Production-type FIE's set up in the old urban cities where the coastal economic open zones, special economic zones, and economic technology and development zones are located, and engaged in the following: technology and capital intensive projects; projects with foreign investment amounting to more than USD 30 million with long pay-back periods; and</p>

		construction projects for energy resource, transportation and ports, are taxed at a reduced rate of 15%.
4	《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十三条第一款第二项 Proviso 2, clause 1, article 73, PRC Tax Law for Foreign Investment Enterprises (FIE) and foreign enterprises (FE)	从事港口、码头建设的中外合资经营企业，可以减按 15% 的税率征收企业所得税。 Sino-foreign equity joint venture enterprises that are engaged in the construction projects for port and wharfs, shall be taxed at reduced rate of 15%
5	《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十三条第一款第四项 Proviso 4, clause 1, article 73, PRC Tax Law for Foreign Investment Enterprises (FIE) and foreign enterprises (FE)	在上海浦东新区设立的生产性外商投资企业，以及从事机场、港口、铁路、公路、电站等能源、交通建设项目的外商投资企业，可以减按 15% 的税率征收企业所得税。 FIEs of a production nature set up in Shanghai Pudong New Area and FIE's engaged in projects for airports, sea ports, railways, highways, power stations and transportation are taxed at a reduced rate of 15%.
6	国务院关于上海外高桥、天津港、深圳福田、深圳沙头角、大连、广州、厦门象屿、张家港、海口、青岛、宁波、福州、汕头、珠海、深圳盐田保税区的批复（国函（1991）26 号、国函（1991）32 号、国函（1992）43 号、国函（1992）44 号、国函（1992）148 号、国函（1992）150 号、国函（1992）159 号、国函（1992）179 号、国函（1992）180 号、国函（1992）181 号、国函（1993）3 号等） Written confirmation from the State Council on Waigaoqiao in Shanghai, Tijian port, Futian Shenzhen, Shatoujiao Shenzhen, Dalian, Guangzhou, Xiangyu Xiamen, Zhangjiagang, Haikou, Qingdao, Ningbo, Fuzhou, Shantou, Zhuhai, Yantian Shenzhen Free Trade Zone (Guo Han [1991] 26, [1991] 32, [1992] 43, [1992] 44, [1992] 148, [1992] 150, [1992] 159, [1992] 179, [1992] 180, [1992] 181, [1993] 3, etc)	生产性外商投资企业，减按 15% 的税率征收企业所得税。 Production-type FIE shall be taxed at reduced rate of 15%.
7	《国务院关于在福建省沿海地区设立台商投资区的批复》（国函（1989）35 号） Written confirmation from the State Council on the establishment of Taiwanese investment zone in coastal areas in Fujian province	厦门台商投资区内设立的台商投资企业，减按 15% 税率征收企业所得税；福州台商投资区内设立的生产性台商投资企业，减按 15% 税率征收企业所得税，非生产性台资企业，减按 24% 税率征收企业所得税。 Taiwanese investment enterprises set up in the Taiwanese invested zones in Xiamen are taxed at a reduced rate of 15%. Production-type Taiwanese investment enterprises set up in Fuzhou Taiwanese investment zones are taxed at reduced rate of 15%; non-production type Taiwanese investment enterprises set up in Fuzhou Taiwanese investment zone are taxed at 24%.

8	<p>国务院关于进一步对外开放南宁、重庆、黄石、长江三峡经济开放区、北京等城市的通知（国函（1992）62号、国函（1992）93号、国函（1993）19号、国函（1994）92号、国函（1995）16号）</p> <p>Notices of the State Council on further opening up of Nanning, Chongqing, Huangshi, the Yangtze River Economic Open Zone where the three gorges are located, and Beijing (Guo Han [1992] 62, [1992] 93, [1993] 19, [1994] 92, [1995] 16)</p>	<p>省会（首府）城市及沿江开放城市从事下列项目的生产性外资企业，减按 15% 的税率征收企业所得税：技术密集、知识密集型的项目；外商投资在 3000 万美元以上，回收投资时间长的项目；能源、交通、港口建设的项目。</p> <p>Production-type FIE's set up in the provincial capital (the capital in the autonomous region) and open cities along the Yangtze river are taxed at a reduced rate of 15% if they are engaged in the following: technology and capital intensive projects; projects with foreign investment amounting to more than USD 30 million with long pay-back periods; and construction projects for energy resource, transportation and ports.</p>
9	<p>《国务院关于开发建设苏州工业园区有关问题的批复》（国函（1994）9号）</p> <p>Written confirmation from the State Council on Issues relating to the Development and Construction of the Suzhou Industrial Park (Guo Han [1994] 9)</p>	<p>在苏州工业园区设立的生产性外商投资企业，减按 15% 税率征收企业所得税。</p> <p>The production-type FIEs set up in Suzhou Industrial Park shall be taxed at 15% reduced rate.</p>
10	<p>《国务院关于扩大外商投资企业从事能源交通基础设施项目税收优惠规定适用范围的通知》（国发（1999）13号）</p> <p>Notice from the State Council on the expansion of the application scope of tax preferential treatments relating to projects of energy, transportation and basic infrastructure carried out by FIE (Guo Fa [1999] 13)</p>	<p>自 1999 年 1 月 1 日起，将外资税法实施细则第七十三条第一款第（一）项第 3 目关于从事能源、交通基础设施建设的生产性外商投资企业，减按 15% 征收企业所得税的规定扩大到全国。</p> <p>As from 1<sup>st</sup> January 1999, the scope of the 15% income tax rate concession for the FIE engaged in energy, transportation, the construction of basic infrastructure in accordance with item 3, proviso one of clause one of Article 73 of the Implementation Regulations of the old income tax law, was extended to cover the whole nation.</p>
11	<p>《广东省经济特区条例》（1980 年 8 月 26 日第五届全国人民代表大会常务委员会第十五次会议批准施行）</p> <p>Regulations on Special Economic Zones of Guangdong Province, approved in the fifteen session of the Standing Committee of the Fifth Provincial People's Congress on 26<sup>th</sup> August 1980</p>	<p>广东省深圳、珠海、汕头经济特区的企业所得税率为 15%。</p> <p>The enterprises set up in Shenzhen, Zhuhai, and Shantou special economic zones are taxed at 15%.</p>
12	<p>《对福建省关于建设厦门经济特区的批复》（〔80〕国函字 88 号）</p> <p>Written confirmation from the State Council on the Building of Xiamen Special Economic Zone in Fujian province, State Council document [80] Guo Han Zi 88</p>	<p>厦门经济特区所得税率按 15% 执行。</p> <p>Income tax in Xiamen special economic zone is levied at 15%.</p>

13	<p>《国务院关于鼓励投资开发海南岛的规定》 (国发〔1988〕26号)</p> <p>Provisions of the State Council on the Encouragement of Investment and Development of Hainan province</p>	<p>在海南岛举办的企业(国家银行和保险公司除外),从事生产、经营所得税和其他所得,均按15%的税率征收企业所得税。</p> <p>The enterprises that derive income from production, business operation and other activities (except for State owned banks and insurance companies) shall be taxed at reduced rate of 15%.</p>
14	<p>《中华人民共和国外商投资企业和外国企业所得税法》第七条第二款</p> <p>Clause 2, Article 7, PRC Tax Law for Foreign Investment Enterprises (FIE) and foreign enterprises (FE)</p>	<p>设在沿海经济开放区和经济特区、经济技术开发区所在城市的老市区的生产性外商投资企业,减按24%的税率征收企业所得税。</p> <p>The income tax on FIE of a production nature established in coastal economic open zones or in the old urban districts of cities where the Special Economic Zones or the Economic and Technological Development Zones are located, shall be levied at the reduced rate of 24 %.</p>
15	<p>《国务院关于试办国家旅游度假区有关问题的通知》(国发〔1992〕46号)</p> <p>Notice of the State Council on the issue of Running National Holiday Resorts on a Trial Basis ([1992] 46)</p>	<p>国家旅游度假区内的外商投资企业,减按24%税率征收企业所得税。</p> <p>Foreign investment enterprises set up in the National Holiday Resorts are taxed at a reduced rate of 24%.</p>
16	<p>国务院关于进一步对外开放黑河、伊宁、凭祥、二连浩特市等边境城市的通知(国函〔1992〕21号、国函〔1992〕61号、国函〔1992〕62号、国函〔1992〕94号)</p> <p>Notice of the State Council on the Further Opening up of Frontier Cities including Heihe, Yining, Pingyang, and Erlianhou, etc.</p>	<p>沿边开放城市的生产性外商投资企业,减按24%税率征收企业所得税。</p> <p>Production-type foreign investment enterprises set up in coast open cities are taxed at a reduced rate of 24%.</p>
17	<p>《国务院关于进一步对外开放南宁、昆明市及凭祥等五个边境城镇的通知(国函〔1992〕62号)</p> <p>Notice of the State Council on the opening of five frontier towns including Nanning and Kunming (Guo Han [1992] 62)</p>	<p>允许凭祥、东兴、畹町、瑞丽、河口五市(县、镇)在具备条件的市(县、镇)兴办边境经济合作区,对边境经济合作区内以出口为主的生产性内联企业,减按24%的税率征收。</p> <p>Allowing the five cities (counties or towns) Ping Chang, Dong Xing, Wan Ding, Rui Li, He Kou to set up frontier economic cooperative zones where they have the condition to do so. The domestically funded enterprises that carry out productions are taxed at a reduced rate of 24%.</p>
18	<p>国务院关于进一步对外开放南宁、重庆、黄石、长江三峡经济开放区、北京等城市的通知(国函〔1992〕62号、国函〔1992〕93号、国函〔1993〕19号、国函〔1994〕92号、国函〔1995〕16号)</p> <p>Notice of the State Council on the further opening up of Nanning, Chongqing,</p>	<p>省会(首府)城市及沿江开放城市的生产性外商投资企业,减按24%税率征收企业所得税。</p> <p>Production-type Foreign investment enterprises set up in provincial capitals (capitals in the autonomous regions) and open cities along side the Yangtze rivers are taxed at reduced rate of 24%.</p>

	Huangshi, the economic open zones surrounding the three gorges, and Beijing (Guo Han [1992] 62, [1992] 93, Guo Han [1993] 19, [1994] 92, [1995] 16)	
19	《中华人民共和国外商投资企业和外国企业所得税法》第八条第一款 Clause 1, article 8, PRC Tax Law for Foreign Investment Enterprises (FIE) and foreign enterprises (FE)	对生产性外商投资企业，经营期在十年以上的，从开始获利的年度起，第一年和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。 Production-type FIEs with an operating period over 10 years are eligible for tax exemption in the first two years and a 50% tax reduction in the following three years.
20	《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第一项 Proviso 1, clause 1, article 75, Implementation Regulations of the PRC Tax Law for Foreign Investment Enterprises (FIE) and foreign enterprises (FE)	从事港口码头建设的中外合资经营企业，经营期在 15 年以上的，经企业申请，所在地的省、自治区、直辖市税务机关批准，从开始获利的年度起，第一年至第五年免征企业所得税，第六年至第十年减半征收企业所得税。 Sino-foreign equity joint venture enterprises that carry on the construction of ports and wharfs with an operating period over 15 years are eligible for tax exemption in the first to fifth year and a 50% tax reduction in the sixth to tenth year commencing from the first profit-making year, subject to the submission of application by the enterprises and the approval from the tax authorities at the provincial level, in the autonomous region or municipalities directly under the Central People's Government.
21	《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第二项 Proviso 2, clause 1, article 75, Implementation Regulations of the PRC Tax Law for Foreign Investment Enterprises (FIE) and foreign enterprises (FE)	在海南经济特区设立的从事机场、港口、码头、铁路、公路、电站、煤矿、水利等基础设施项目的外商投资企业和从事农业开发经营的外商投资企业，经营期在 15 年以上的，经企业申请，海南省税务机关批准，从开始获利的年度起，第一年至第五年免征企业所得税，第六年至第十年减半征收企业所得税。 The FIE's set up in Hainan special economic zone engaged in the construction of airport, sea port, railway, highway, power station, energy resource and transportation facility and development and operations in agriculture with an operating period over 15 years, are eligible for tax exemption in the first to fifth years and a 50% tax reduction in the sixth to tenth years, subject to the application by the enterprises and the approval from the tax authority in Hainan.
22	《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第三项 Proviso 3, clause 1, article 75, Implementation Regulations of the PRC Tax Law for Foreign Investment Enterprises (FIE) and foreign enterprises	在上海浦东新区设立的从事机场、港口、铁路、公路、电站等能源、交通建设项目的外商投资企业，经营期在 15 年以上的，经企业申请，上海市税务机关批准，从开始获利的年度起，第一年至第五年免征企业所得税，第六年至第十年减半征收企业所得税。 The FIE's set up in Shanghai Pudong New Area engaged in the construction of airport, sea port, railway, highway, power station, energy

	(FE)	resource and transportation facility with an operating period over 15 years, are eligible for tax exemption in the first to fifth years and a 50% tax reduction in the sixth to tenth years, subject to the application by the enterprises and the approval from the tax authority in Shanghai.
23	<p>《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第四项  Proviso 4, clause 1, article 75,  Implementation Regulations of the PRC Tax Law for Foreign Investment Enterprises (FIE) and foreign enterprises (FE)</p>	<p>在经济特区设立的从事服务性行业的外商投资企业，外商投资超过 500 万美元，经营期在十年以上的，经企业申请，经济特区税务机关批准，从开始获利的年度起，第一年免征企业所得税，第二年和第三年减半征收企业所得税。</p> <p>The FIE's set up in special economic zones (the SEZ) engaged in the provision of services with foreign investment over USD 5 million and an operating period of over 10 years, enjoy tax exemption in the first year and receive a 50% reduction in tax in the second and third year, commencing from the first profit-making year, subject to the application by the enterprises and the approval from the tax authority in the SEZ.</p>
24	<p>《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第六项  Proviso 6, clause 1, article 75,  Implementation Regulations of the PRC Tax Law for Foreign Investment Enterprises (FIE) and foreign enterprises (FE)</p>	<p>在国务院确定的国家高新技术产业开发区设立的被认定为高新技术企业的中外合资经营企业，经营期在十年以上的，经企业申请，当地税务机关批准，从开始获利的年度起，第一年和第二年免征企业所得税。</p> <p>The Sino-foreign equity joint venture enterprises set up in national new and high technology industry development zone and getting certified as new and high technology enterprises with an operating period of over 10 year, are exempted from income tax for two years commencing from the first profit-making year, subject to the approval from the tax authority in charge.</p>
25	<p>《中华人民共和国外商投资企业和外国企业所得税法实施细则》第七十五条第一款第六项  《国务院关于〈北京市新技术产业开发试验区暂行条例〉的批复》（国函〔1988〕74号）</p> <p>Proviso 6, clause 1, article 75,  Implementation Regulations of the PRC Tax Law for Foreign Investment Enterprises (FIE) and foreign enterprises (FE)</p> <p>Written confirmation of the State Council concerning the Tentative Regulations for Beijing New Technology and Economic Development Trial Zones (Guo Han [1998] 74)</p>	<p>设在北京市新技术产业开发试验区的外商投资企业，依照北京市新技术产业开发试验区的税收优惠规定执行。对试验区的新技术企业自开办之日起，三年内免征所得税。经北京市人民政府指定的部门批准，第四至六年可按 15%或 10%的税率，减半征收所得税。</p> <p>The FIE set up in Beijing New Technology and Economic Development Trial Zones shall follow the tax preferential policies for Beijing New Technology and Economic Development Trial Zones.</p> <p>The enterprises set up in the trial zone are exempted from income tax from the date of incorporation. Upon obtaining the approval from the designated department of the Beijing People's Government, the enterprises are taxed</p>



		at a reduced rate of either 15% or 10% in the fourth to sixth tax year.
26	《中华人民共和国企业所得税暂行条例》第八条第一款 Clause 1 of article 8, the Tentative Regulations on Enterprise Income Tax of the PRC	需要照顾和鼓励的民族自治地方的企业，经省级人民政府批准实行定期减税或免税的，过渡优惠执行期限不超过 5 年。 The enterprises set up in national autonomous areas that receive care and encouragement from the state, are entitled to tax reduction or exemption, subject to the approval from the provincial government. The grandfathering preferential period shall not exceed 5 years.
27		在海南岛举办的企业（国家银行和保险公司除外），从事港口、码头、机场、公路、铁路、电站、煤矿、水利等基础设施开发经营的企业和从事农业开发经营的企业，经营期限在十五年以上的，从开始获利的年度起，第一年至第五年免征所得税，第六年至第十年减半征收所得税。 The Hainan incorporated enterprises (except for state owned banks and insurance companies), engaged in construction and operating of port, wharf, airport, highway, railways, power plant, coal mining, water, with operating period over 15 year, are eligible for tax exemption for five year and a 50% tax reduction for the following 5 years, commencing from the first profit-making year.
28	《国务院关于鼓励投资开发海南岛的规定》 (国发〔1988〕26 号) The Regulations on the Encouragement of Investing and developing Hainan province (Guo Han [1998] 26)	在海南岛举办的企业（国家银行和保险公司除外），从事工业、交通运输业等生产性行业的企业经营期限在十年以上的，从开始获利的年度起，第一年和第二年免征所得税，第三年至第五年减半征收所得税。 The Hainan incorporated enterprises, engaged in production or transportation business with operating period over 10 year, are granted two-plus-three tax exemption, commencing from the first profit-making year.
29		在海南岛举办的企业（国家银行和保险公司除外），从事服务性行业的企业，投资总额超过 500 万美元或者 2000 万人民币，经营期限在十年以上的，从开始获利的年度起，第一年免征所得税，第二年和第三年减半征收所得税。 The Hainan incorporated enterprises, engaged in the provision of services, with investment over USD5 million or RMB20 million and the operating period over 10 year, are granted one-plus-two tax exemption, commencing from the first profit-making year.
30	《国务院关于实施〈国家中长期科学和技术发展规划纲要（2006-2020 年）若干配套政策的	国家高新技术产业开发区内新创办的高新技术企业经严格认定后，自获利年度起两年内免征所得税。

	<p>通知》》（国发（2006）6号）</p> <p>Notice of the State Council on the Implementation of Certain Complementary Policies Relating to Long-term Development Planning Memorandum for Science and Technology (Guo Fa [2006] 6)</p>	<p>New and hi-tech enterprises set up in the new and high technology industry development zones, after getting certified as new and hi-tech enterprises, are exempted from income tax for two years commencing from the first profit-making year.</p>
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