

国务院关于经济特区和上海浦东新区新设立高新技术企业
实行过渡性税收优惠的通知
国发〔2007〕40号

Notice of the State Council on the Implementation of Tax Preferences Granted during
the Transitional Period to the Enterprises Newly Set up in Special Economic Zones and
Shanghai Pudong New Area
Decree No. [2007] 40

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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

根据《中华人民共和国企业所得税法》第五十七条的有关规定，国务院决定
对法律设置的发展对外经济合作和技术交流的特定地区内，以及国务院已规定执行
上述地区特殊政策的地区内新设立的国家需要重点扶持的高新技术企业，实行
过渡性税收优惠。现就有关问题通知如下：

In accordance with Article 57 of the PRC Enterprise Income Tax Law (the EIT
Law), the State Council has made the decision on the implementation of tax preferences
during the transitional period as provided under the EIT Law for the enterprises that are
set up within the designated areas to develop foreign economic cooperation and
technology exchange in accordance with the provisions of the law and the new and high
technology enterprises that are set up in the above-mentioned designated areas in which
special policies are adopted under the regulations of the State Council and that require
primary support from the state. The notice of the relevant issues are now given below:

一、法律设置的发展对外经济合作和技术交流的特定地区，是指深圳、珠
海、汕头、厦门和海南经济特区；国务院已规定执行上述地区特殊政策的地区，
是指上海浦东新区。

1. The designated areas to develop foreign economic cooperation and technology
exchange in accordance with the provisions of the law refer to the special economic
zones including Shenzhen, Zhuhai, Shantou, Xiamen and Hainan; the designated area in
which special policies are adopted under the regulations of the State Council refer to
Shanghai Pudong new area.

二、对经济特区和上海浦东新区内在 2008 年 1 月 1 日（含）之后完成登记注册
的国家需要重点扶持的高新技术企业（以下简称新设高新技术企业），在经济
特区和上海浦东新区内取得的所得，自取得第一笔生产经营收入所属纳税年度
起，第一年至第二年免征企业所得税，第三年至第五年按照 25% 的法定税率减半
征收企业所得税。

2. The new and high technology enterprises that are set up after 1st January 2008
within the special economic zones and Shanghai Pudong New Area and that require the

primary support from the State (referred to as “new and high technology enterprises” hereafter) shall receive tax exemption from income derived from the special economic zones and Shanghai Pudong new area in the first and second year and a 50% tax reduction in the third to fifth year, commencing from the year in which the first sales transaction is reported.

国家需要重点扶持的高新技术企业，是指拥有核心自主知识产权，同时符合《中华人民共和国企业所得税法实施条例》第九十三条规定的条件，并按照《高新技术企业认定管理办法》认定的高新技术企业。

The new and hi-tech enterprises that require primary support from the state refer to the enterprises that own the core intellectual property and that can also satisfy the conditions set out in Article 93 of the Implementation Regulations of the PRC Enterprise Income Tax Law, and get certified as new and hi-tech enterprises under the “Administrative Measures for the Certification of New and High Technology Enterprises”.

三、经济特区和上海浦东新区内新设高新技术企业同时在经济特区和上海浦东新区以外的地区从事生产经营的，应当单独计算其在经济特区和上海浦东新区内取得的所得，并合理分摊企业的期间费用；没有单独计算的，不得享受企业所得税优惠。

3. The new and hi-tech enterprises set up in special economic zones and Shanghai Pudong new area concurrently carry on business operations outside the special economic zones and Shanghai Pudong new area should account for the income earned in the special economic zones and Shanghai Pudong new area separately and apportion the period costs and expenses. In the absence of the separate accounting, the enterprises are not eligible for the income tax preferences.

四、经济特区和上海浦东新区内新设高新技术企业在按照本通知的规定享受过渡性税收优惠期间，由于复审或抽查不合格而不再具有高新技术企业资格的，从其不再具有高新技术企业资格年度起，停止享受过渡性税收优惠；以后再次被认定为高新技术企业的，不得继续享受或者重新享受过渡性税收优惠。

4. During the transitional period in which the tax preferences are granted in accordance with this notice, the enterprises set up in special economic zones and Shanghai Pudong new area fail the second or random checking and are disqualified as new and hi-tech enterprise. The enterprises cannot enjoy the tax preferences during the transitional period as from the year in which the disqualifications take place. Where the enterprises get certified again as new and hi-tech enterprises later, the tax preferences shall not be continued or granted afresh.

五、本通知自 2008 年 1 月 1 日起执行。

5. This notice shall take effect on 1st January 2008.

国务院

二〇〇七年十二月二十六日

State Council
26th December 2007