

现行税收优惠政策选编

Selections of Current Preferential Tax Policies

2022年4月
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中英文对照版

Versions in Chinese and English

(2019年1月1日-2022年3月29日)
(From January 1, 2019 to March 29, 2022)

一、增值税

I. Value-added tax

1. 支持小微企业融资的特定贷款利息收入免征增值税

1. Value-added tax (VAT) exempted for interest income from specific loans supporting financing of micro and small-sized enterprises

自2018年9月1日至2023年12月31日，对金融机构向小微企业、微型企业和个体工商户发放小额贷款取得的利息收入，免征增值税。

From September 1, 2018 to December 31, 2023, the interest income obtained by financial institutions from issuing petty loans to small-sized enterprises, micro-sized enterprises and individual businesses shall be exempted from VAT.

2. 动漫产业超税负即征即退、出口免税

2. Excess tax burden of animation industries subject to immediate levy and refund policy and tax-exempt export

自2018年5月1日至2023年12月31日，对动漫企业增值税一般纳税人销售其自主开发生产的动漫软件，按照13%的税率征收增值税后，对其增值税实际税负超过3%的部分，实行即征即退政策。动漫软件出口免征增值税。

From May 1, 2018 to December 31, 2023, the animation enterprises as general VAT payers shall pay the VAT at a rate of 13% when selling their independently developed and produced animation software. The excess over the actual VAT burden for 3% shall be subject to the immediate levy and refund policy. The export of animation software shall be exempted from VAT.

3. 科技企业孵化器、大学科技园、众创空间相关收入免税

3. Tax exempted for relevant income of high-tech business incubators, university science parks and maker spaces

自2019年1月1日至2023年12月31日，对国家级、省级科技企业孵化器、大学科技园和国家备案众创空间向在孵对象提供孵化服务取得的收入，免征增值税。

From January 1, 2019 to December 31, 2023, the income obtained by national and provincial high-tech business incubators, university science parks and state-filed maker spaces from providing incubation service for incubation objects shall be exempted from VAT.

4. 扶贫货物捐赠免征增值税政策

4. VAT exempted for goods donation for poverty alleviation

自2019年1月1日至2025年12月31日，对单位或者个体工商户将自产、委托加工或购买的货物通过公益性社会组织、县级及以上人民政府及其组成部门和直属机构，或直接无偿捐赠给目标脱贫地区的单位和个人，免征增值税。

From January 1, 2019 to December 31, 2025, the corporations and individual businesses who donate the self-produced, commissioned-processed or purchased goods to the welfare poverty alleviation areas free of charge through public welfare social organizations, people's governments at or above the county level and their constituent departments and directly affiliated institutions or directly shall be exempted from VAT.

5. 医疗机构接受委托、企业间无偿资金拆借适用免税政策

5. Tax exempted for entrustment accepted by medical institutions and free capital lending between enterprise groups

2019年2月1日至2023年12月31日，医疗机构接受其他医疗机构委托，提供医疗服务符合条件及企业集团内单位（含企业集团）之间的资金无偿借贷行为，可适用免税政策。

From February 1, 2019 to December 31, 2023, the entrustment accepted by medical institutions for other medical institutions to provide medical services as per conditions and the free capital lending between departments within enterprise groups (including enterprise groups) shall be subject to tax exemption policy.

6. 罕见病药品增值税政策

6. VAT policy for medicines for rare diseases

自2019年3月1日起，增值税一般纳税人生产销售和批发、零售罕见病药品，可选择按照简易办法依照3%征收率计算缴纳增值税。上述纳税人选择简易办法计算缴纳增值税后，36个月内不得变更。对进口罕见病药品，减按3%征收进口环节增值税。

Since March 1, 2019, the general VAT payers for production, sales, wholesale and retail of medicines for rare diseases can choose to calculate and pay VAT according to the simple method at the rate of 3%. After the above taxpayers choose the simple method to calculate and pay VAT, no change will be allowed within 36 months. In view of the imported medicines for rare diseases, the import VAT shall be levied at a reduced rate of 3%.

7. 创新企业境内发行存托凭证试点阶段有关增值税政策

7. Relevant VAT policy for innovative enterprises that issue depositary receipts in China at pilot phase

对个人投资者转让创新企业CDR取得的差价收入，暂免征收增值税；对单位投资者转让创新企业CDR取得的差价收入，按金融商品转让政策规定征收增值税；自试点开始之日起，对公募基金证券投资基金（封闭式证券投资基金、开放式证券投资基金）管理人运营基金过程中转让创新企业CDR取得的差价收入，三年内暂免征收增值税；对合格境外机构投资者（QFII）、人民币合格境外机构投资者（RQFII）委托境内公司转让创新企业CDR取得的差价收入，暂免征收增值税。

The difference income obtained by individual investors from transferring CDR of innovative enterprises shall be temporarily exempted from VAT. The difference income obtained by corporation investors from transferring CDR of innovative enterprises shall be exempted from VAT according to the financial commodity transfer policy. From the date of the pilot, the difference income obtained by managers of public securities investment funds (closed securities investment funds and open securities investment funds) from transferring CDR of innovative enterprises during the fund operation shall be temporarily exempted from VAT within three years. The difference income obtained by qualified foreign institutional investors (QFII) and RMB qualified foreign institutional investors (RQFII) from entrusting Chinese companies to transfer CDR of innovative enterprises shall be temporarily exempted from VAT.

8. 增值税小规模纳税人免征增值税政策

8. VAT exempted for small-scale taxpayers

自2021年4月1日至2022年12月31日，对月销售额15万元以下（含本数）的增值税小规模纳税人，免征增值税。

From April 1, 2021 to December 31, 2022, the small-scale VAT payers with monthly sales less than RMB 150,000 (inclusive) shall be exempted from VAT.

9. 延续境外机构投资者境内债券市场企业所得税、增值税政策

9. Continuously effective enterprise income tax and VAT policies for investment of foreign institutions in Chinese bond market

自2021年11月7日起至2025年12月31日止，对境外机构投资者境内债券市场取得的债券利息收入暂免征收企业所得税和增值税。

From November 7, 2021 to December 31, 2025, the bond interest income obtained by foreign institutions from investment in Chinese bond market shall be temporarily exempted from enterprise income tax and VAT.

10. 出口货物保险增值税政策

10. VAT policy for insurance of export goods

自2022年1月1日至2025年12月31日，对境内单位和个人发生的下列跨境应税行为免征增值税：1.以出口货物为保险标的的产品责任保险；2.以出口货物为保险标的的产品质量保证保险。

From January 1, 2022 to December 31, 2025, the following cross-border taxable behaviors of Chinese corporations and individuals shall be exempted from VAT: 1. Product liability insurance with export goods as the insurance subject; 2. Product quality guarantee insurance with export goods as the insurance subject.

11. 延续实施制造业中小微企业延缓缴纳部分税费有关事项

11. Continuously effective delaying payment of some taxes by micro, small and medium-sized manufacturing enterprises

《国家税务总局财政部关于制造业中小微企业延缓缴纳2021年第四季度部分税费有关事项的公告》（2021年第30号）规定的制造业中小微企业延缓缴纳2021年第四季度部分税费政策，缴纳税期限继续延长6个月。符合规定条件的制造业中小微企业，在依法办理纳税申报后，制造业中型企业可以延缓缴纳本公告规定的各项税费金额的50%，制造业小微企业可以延缓缴纳本公告规定的全部税费，延缓的期限为6个月。延缓期限届满，纳税人应依法缴纳相应月份或者季度的税费。

According to the policy of delaying payment of some taxes by micro, small and medium-sized manufacturing enterprises in the fourth quarter of 2021 stipulated in the Announcement of the Ministry of Finance on Delaying Payment of Some Taxes by Micro, Small and Medium-sized Manufacturing Enterprises in the Fourth Quarter of 2021---the State Taxation Administration of the People's Republic of China (No. 30 in 2021), the delaying period shall be extended for 6 months. For the micro, small and medium-sized manufacturing enterprises that meet the prescribed conditions, the medium-sized manufacturing enterprises after filing tax returns according to laws may delay paying 50% of all taxes stipulated in this announcement, and micro and small-sized manufacturing enterprises may delay paying all taxes stipulated in this announcement for a period of 6 months. When the delaying period expires, the taxpayer shall pay the tax of the corresponding month or quarter according to laws.

二、企业所得税

II. Enterprise income tax

12. 小微企业所得税优惠政策

12. Preferential income tax policy for micro and small-sized enterprises

2021年1月1日至2022年12月31日，对小型微利企业年应纳税所得额不超过100万元的部分，减按12.5%计入应纳税所得额，按20%的税率缴纳企业所得税；2022年1月1日至2024年12月31日，对小型微利企业年应纳税所得额超过100万元但不超过300万元的部分，减按25%计入应纳税所得额，按20%的税率缴纳企业所得税。上述小型微利企业是指从事国家非限制和禁止行业，且同时符合年度应纳税所得额不超过300万元、从业人数不超过300人、资产总额不超过5000万元等三个条件的企业。

From January 1, 2021 to December 31, 2022, the annual taxable income of small low-profit enterprises that does not exceed RMB 1 million shall be included in the taxable income after reduced by 12.5%, and then subject to an enterprise income tax rate of 20%. From January 1, 2022 to December 31, 2024, the annual taxable income of small low-profit enterprises exceeding RMB 1 million but not exceeding RMB 3 million shall be included in the taxable income after reduced by 25%, and then subject to an enterprise income tax rate of 20%. The above-mentioned small low-profit enterprises refer to enterprises engaged in industries that are not restricted or prohibited by the state, and at the same time meeting three conditions: the annual taxable income not exceeding RMB 3 million, the number of employees not more than 300, and the total assets not over RMB 50 million.

13. 提高研发费用税前加计扣除比例政策

13. Increased pre-tax weighted deduction ratio for R&D expenses

制造业企业开展研发活动中实际发生的研发费用，未形成无形资产计入当期损益的，在按规定据实扣除的基础上，自2021年1月1日起，再按照实际发生额的100%在税前加计扣除；形成无形资产的，自2021年1月1日起，按照无形资产成本的200%在税前摊销。

The actual R&D expenses incurred in the R&D activities of manufacturing enterprises that do not constitute the intangible assets, but have been included in the profits and losses of the current period shall be subject to pre-tax weighted deduction according to 100% of the actual amount from January 1, 2021 on the basis of actual deduction according to the regulations. The R&D expenses constituting intangible assets shall be amortized before tax according to 200% of the cost of intangible assets from January 1, 2021.

14. 创新企业境内发行存托凭证试点阶段有关企业所得税政策

14. Relevant income tax policies for innovative enterprises that issue depositary receipts in China at pilot phase

对企业投资者转让创新企业CDR取得的差价收入和持有创新企业CDR取得的股息红利所得，按转让股票差价收入和持有股票的股息红利所得政策规定征收企业所得税；对公募基金证券投资基金（封闭式证券投资基金、开放式证券投资基金）转让创新企业CDR取得的差价收入和持有创新企业CDR取得的股息红利所得，按公募基金证券投资基金规定暂不征收企业所得税；对合格境外机构投资者（QFII）、人民币合格境外机构投资者（RQFII）委托境内公司转让创新企业CDR取得的差价收入和持有创新企业CDR取得的股息红利所得，视同转让或持有据以发行创新企业CDR的基础股票取得的权益性资产转让所得和股息红利所得征收企业所得税。

The difference income and dividend income obtained respectively by enterprise investors from transferring and holding CDR of innovative enterprises shall be exempted from enterprise income tax according to the provisions in the policy for difference income and dividend income from transferring and holding stocks. The difference income and dividend income obtained respectively by public securities investment funds (closed securities investment funds and open securities investment funds) from transferring and holding CDR of innovative enterprises shall be exempted from enterprise income tax according to the provisions in the tax policy for public securities investment funds. The difference income and dividend income obtained respectively by qualified foreign institutional investors (QFII) from transferring and holding CDR of innovative enterprises shall be exempted from enterprise income tax as the transfer income and dividend income of equity assets obtained from transferring or holding issued CDR underlying stocks of innovative enterprises.

15. 延续西部大开发企业所得税政策

15. Continuously effective enterprise income tax policy for West China Development

自2021年1月1日至2030年12月31日，对设在西部地区的鼓励类产业企业减按15%的税率征收企业所得税。本条所称鼓励类产业企业是指以《西部地区鼓励类产业目录》中规定的产业项目为主营业务，且其主营业务收入占企业收入总额60%以上的企业。

From January 1, 2021 to December 31, 2030, the encouraged industrial enterprises located in the western region shall pay the enterprise income tax at a reduced rate of 15%. The encouraged industrial enterprises mentioned in this article refer to the enterprises of which main business is the industrial project specified in the Catalogue of Encouraged Industries in Western Region and main business income accounts for more than 60% of the total enterprise income.

16. 境外投资者以分配利润直接投资暂不征收预提所得税政策

16. Withholding income tax temporarily exempted for foreign investors that invest directly with distributed profit

2018年1月1日起，对境外投资者从中国境内居民企业分配的利润，直接投资于所有非禁止外商投资的项目和领域，凡符合规定条件的，实行递延纳税政策，暂不征收预提所得税。

From January 1, 2018 on, the profits obtained by foreign investors from resident enterprises in China directly invested in all non-prohibited foreign investment projects and fields, if meeting the prescribed conditions, shall be subject to the deferred tax policy, and no withholding income tax shall be levied for the time being.

三、个人所得税

III. Individual income tax

17. 远洋船员个人所得税政策

17. Individual income tax policy for ocean seaman

自2019年1月1日起至2023年12月31日止，一个纳税年度内在船舶航行时间累计满183天的远洋船员，其取得的工资薪金收入减按50%计入应纳税所得额，依法缴纳个人所得税。

From January 1, 2019 to December 31, 2023, the wages and salaries earned by ocean seamen who have accumulated 183 days of sailing time in a tax year shall be included in taxable income after reduced by 50%, and then subject to individual income tax according to laws.

18. 铁路债券利息收入所得税政策

18. Income tax policy for railway bond interest revenue

对个人投资者持有2019-2023年发行的铁路债券取得的利息收入，减按50%计入应纳税所得额计算征收个人所得税。税款由兑付机构在向个人投资者兑付利息时代扣代缴。

The interest revenue of individual investors from holding railway bonds issued in 2019-2023 shall be included in the taxable income after reduced by 50% and then subject to individual income tax. Taxes shall be withheld and remitted by the payment institution when interest revenue is paid to individual investors.

19. 公租房租赁住房个人所得税政策

19. Individual income tax policy for public rental housing

2019年1月1日至2023年12月31日，对符合地方政府规定条件的城镇住房保障家庭从地方政府领取的住房租赁补贴，免征个人所得税。

From January 1, 2019 to December 31, 2023, the housing rental subsidies received by urban housing security families from local governments that meet the conditions stipulated by local governments shall be exempted from individual income tax.

20. 3岁以下婴幼儿照护个人所得税专项附加扣除

20. Special additional deduction of individual income tax with respect to the caring for infants under 3 years old

纳税人照护3岁以下婴幼儿子女的相关支出，按照每个婴幼儿每月1000元的标准定额扣除。父母可以选择由其中一方按照扣除标准的100%扣除，也可以选择由双方分别按扣除标准的50%扣除，具体扣除方式在一个纳税年度内不能变更。

Taxpayer's expenses related to caring for infant children under 3 years old shall be deducted according to the standard of RMB 1,000 for each infant every month. Parents can choose one of them to deduct 100% standard deduction amount, or both of them can deduct 50% of standard deduction amount. The specific deduction method shall not be changed within a tax year.

四、其他税费优惠政策

IV. Other preferential tax policies

21. 孵化器、大学科技园和众创空间税收优惠

21. Tax preference for incubators, university science parks and maker spaces

自2019年1月1日至2023年12月31日，对国家级、省级科技企业孵化器、大学科技园和国家备案众创空间自用以及无偿或通过出租等方式提供给在孵对象使用的房产、土地，免征房产税和城镇土地使用税。

From January 1, 2019 to December 31, 2023, the property and land privately used by the national and provincial high-tech business incubators and university science parks as well as the state-filed maker spaces and provided for incubation objects free of charge or by leasing shall be exempted from property tax and urban land use tax.

22. 城市公交站场道路客运站场城市轨道交通系统减免城镇土地使用税政策

22. Deduction and exemption policy for urban bus station site, road passenger terminal site and urban rail traffic system

自2019年1月1日至2023年12月31日，对城市公交站场、道路客运站场、城市轨道交通系统运营用地，免征城镇土地使用税。

From January 1, 2019 to December 31, 2023, the land for operation of urban bus station site, road passenger terminal site and urban rail traffic system shall be exempted from urban land use tax.

23. 物流企业大宗商品仓储设施用地城镇土地使用税优惠政策

23. Preferential urban land use tax policy for bulk commodity storage facilities of logistics enterprises

自2020年1月1日起至2022年12月31日止，对物流企业自有（包括自用和出租）或承租的大宗商品仓储设施用地，减按所属土地等级适用税额标准的50%计征城镇土地使用税。

From January 1, 2020 to December 31, 2022, the bulk commodity storage facilities owned (including self-use and lease) or leased by logistics enterprises shall be subject to urban land use tax at 50% of the applicable tax standard of the same land grade.

24. 住房租赁有关房产税政策

24. Property tax policy for house leasing

对企业事业单位、社会团体以及其他组织向个人、专业化规模化住房租赁企业出租住房的，减按4%的税率征收房产税。

For enterprises, institutions, social associations and other organizations that rent houses to individuals and specialized large-scale housing leasing enterprises, the property tax shall be levied at a reduced rate of 4%.

25. 落实继续实施企业改制重组有关土地增值税的政策

25. Continuously effective land VAT policy for enterprise restructuring and reorganization

2019年1月1日至2023年12月31日，对企业事业单位、社会团体以及其他组织转让旧房作为公租房房源，且增值额未超过扣除项目金额20%的，免征土地增值税。

From January 1, 2019 to December 31, 2023, the enterprises, institutions, social associations and other organizations that transfer old houses as public rental housing, with value-added amount not exceeding 20% of the deducted project amount, shall be exempted from land value-added tax.

26. 小微企业借款合同税收优惠

26. Tax preference for loan contracts of micro and small-sized enterprises

自2018年1月1日至2023年12月31日，对金融机构与小微企业、微型企业签订的借款合同免征印花税。

From January 1, 2018 to December 31, 2023, the loan contracts signed by financial institutions with micro and small-sized enterprises shall be exempted from stamp duty.

27. 创新企业境内发行存托凭证试点阶段有关契税政策

27. Relevant deed tax policy for innovative enterprises that issue depositary receipts in China at pilot phase

自试点开始之日起三年内，在上海证券交易所、深圳证券交易所转让创新企业CDR，按照实际成交金额，由出让方按1%的税率缴纳证券交易印花税。

Within three years from the date of the pilot, for the CDR of innovative enterprises transferred in Shanghai Stock Exchange and Shenzhen Stock Exchange, the transferer shall pay the stamp duty on securities transactions at a rate of 1% according to the actual transaction amount.

28. 落实节约能源、使用新能源汽车的车船税优惠政策

28. Tax preference policy for vehicles and vessels that save energy and use new energy

继续实施新能源汽车购置补贴、充电设施补贴、车船税减免优惠政策。

Continue to implement the policy for subsidies for the purchase of new energy vehicles, awards for charging facilities, and tax reduction and exemption for vehicles and vessels.

29. 免征新能源汽车车辆购置税

29. Purchase tax exempted for new energy vehicles

自2021年1月1日至2022年12月31日，对购置的新能源汽车免征车辆购置税。免征车辆购置税的新能源汽车是指纯电动汽车、插电式混合动力（含增程式）汽车、燃料电池汽车。

From January 1, 2021 to December 31, 2022, the new energy vehicles exempted from purchase tax refer to pure electric vehicles, plug-in hybrid vehicles (including extended-range vehicles) and fuel cell vehicles.

30. 小微企业“六税两费”减免政策

30. Reduction and exemption policy "six taxes and two fees" for micro and small-sized enterprises

2022年1月1日至2024年12月31日，对增值税小规模纳税人、小型微利企业和个体工商户征收的资源税、城市维护建设税、房产税、城镇土地使用税、印花税法（不含证券印花税）、耕地占用税和教育费附加、地方教育附加减按50%征收。

From January 1, 2022 to December 31, 2024, for small-scale VAT payers, small low-profit enterprises and individual businesses, the resource tax, urban maintenance and construction tax, property tax, urban land use tax, stamp duty (excluding stamp duty on securities transactions), farmland occupation tax, additional education fees and local education surcharge shall be levied at a reduced rate of 50%.