中华人民共和国企业所得税法实施条例（2024 修订）

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中华人民共和国企业所得税法实施条例

Implementing Regulations for the Corporate Income Tax Law of the People's Republic of China (Revised in 2024)

（2007 年 12 月 6 日中华人民共和国国务院令第 512 号公布根据 2019 年 4 月 23 日《国务院关于修改部分行政法规的决定》第一次修订根据 2024 年 12 月 6 日《国务院关于修改和废止部分行政法规的决定》第二次修订）

(Promulgated on 6 December 2007 under Decree No. 512 of the State Council, revised for the first time on 23 April 2019 pursuant to the Decision of the State Council on Revisions to Some Administrative Regulations, and revised for the second time on 6 December 2024 pursuant to the Decision of the State Council on Revisions and Abolition of Some Administrative Regulations)

第一章 总 则

Chapter I General Provisions

第一条 根据《中华人民共和国企业所得税法》（以下简称企业所得税法）的规定，制定本条例。

Article 1 These Regulations are enacted pursuant to the provisions of the Corporate Income Tax Law of the People's Republic of China (hereinafter referred to as the Corporate Income Tax Law in short).

第二条 企业所得税法第一条所称个人独资企业、合伙企业，是指依照中国法律、行政法规成立的个人独资企业、合伙企业。

Article 2 Sole proprietorships and partnerships referred to in Article 1 of the Corporate Income Tax Law shall mean sole proprietorships and partnerships established pursuant to the laws and administrative regulations of China.

第三条　企业所得税法第二条所称依法在中国境内成立的企业，包括依照中国法律、行政法规在中国境内成立的企业、事业单位、社会团体以及其他取得收入的组织。 企业所得税法第二条所称依照外国（地区）法律成立的企业，包括依照外国（地区）法律成立的企业和其他取得收入的组织。	**Article 3 Enterprises incorporated in China pursuant to the law referred to in Article 2 of the Corporate Income Tax Law shall include enterprises, public institutions, social bodies and other organizations established in China pursuant to the laws and administrative regulations of China which derive income.** Enterprises incorporated pursuant to the laws of foreign countries (regions) referred to in Article 2 of the Corporate Income Tax Law shall include enterprises and other organizations established pursuant to the laws of foreign countries (regions) which derive income.
第四条　企业所得税法第二条所称实际管理机构，是指对企业的生产经营、人员、账务、财产等实施实质性全面管理和控制的机构。	**Article 4 Actual management bodies referred to in Article 2 of the Corporate Income Tax Law shall mean the bodies implementing substantive and comprehensive management and control over the production and business operations, staff, accounts and property etc. of an enterprise.**
第五条　企业所得税法第二条第三款所称机构、场所，是指在中国境内从事生产经营活动的机构、场所，包括： （一）管理机构、营业机构、办事机构； （二）工厂、农场、开采自然资源的场所；	**Article 5 Offices and premises referred in Article 2.3 of the Corporate Income Tax Law shall mean offices engaging in production and business activities in China and premises where such production and business activities are carried out, including:** (1) management offices, business offices and offices; (2) factories, farms and premises where exploration of natural resources is carried out; (3) premises where labour services are provided; (4) premises where construction, installation, assembly, repair and survey projects etc. are carried out; and (5) any other bodies engaging in production and business activities

(三)提供劳务的场所； (四)从事建筑、安装、装配、修理、勘探等工程作业的场所； (五)其他从事生产经营活动的机构、场所。 非居民企业委托营业代理人在中国境内从事生产经营活动的，包括委托单位或者个人经常代其签订合同，或者储存、交付货物等，该营业代理人视为非居民企业在中国境内设立的机构、场所。	and any other premises where production and business activities are carried out. Where a non- resident enterprise entrusts a business agent to carry out production and business activities in China on its behalf, including entrusting an organization or an individual to sign contracts frequently on its behalf or to store or deliver goods etc., such a business agent shall be deemed as an office or premises established in China by the non- resident enterprise.
第六条　企业所得税法第三条所称所得，包括销售货物所得、提供劳务所得、转让财产所得、股息红利等权益性投资所得、利息所得、租金所得、特许权使用费所得、接受捐赠所得和其他所得。	**Article 6 Income referred to in Article 3 of the Corporate Income Tax Law shall mean income from sale of goods, income from provision of labour services, income from transfer of property, income from dividends and bonuses and other equity investments, interest income, rental income, income from royalties, income from donations received and any other income.**
第七条　企业所得税法第三条所称来源于中国境内、境外的所得，按照以下原则确定： (一)销售货物所得，按照交易	**Article 7 Income sourced from China and oversea referred to in Article 3 of the Corporate Income Tax Law shall be determined under the following principles:** (1) The source of income from sale of goods shall be determined based on the place where the transaction concerned occurs; (2) The source of income from provision of labour services shall be determined based on the place where the labour service

活动发生地确定；	concerned occurs;
（二）提供劳务所得，按照劳务发生地确定；	
（三）转让财产所得，不动产转让所得按照不动产所在地确定，动产转让所得按照转让动产的企业或者机构、场所所在地确定，权益性投资资产转让所得按照被投资企业所在地确定；	(3) For income from the transfer of property, the source of income from the transfer of real property shall be determined based on the location of the real property, the income from the transfer of movable property shall be determined based on the location of the enterprise, office or premise transferring movable property, and the income from the transfer of equity investment assets shall be determined based on the location of the investee;
（四）股息、红利等权益性投资所得，按照分配所得的企业所在地确定；	(4) The source of income from dividend, bonus and other equity investments shall be determined based on the locality of the enterprise distributing such income;
（五）利息所得、租金所得、特许权使用费所得，按照负担、支付所得的企业或者机构、场所所在地确定，或者按照负担、支付所得的个人的住所地确定；	(5) The source of income from interest, rental and royalty shall be determined based on the location of the enterprise, office or premise bearing or paying such income or the domicile of an individual bearing or paying such income; and
（六）其他所得，由国务院财政、税务主管部门确定。	(6) The source of other types of income shall be determined by the competent finance and taxation departments of the State Council.
第八条 企业所得税法第三条所称实际联系，是指非居民企业在中国境内设立的机构、场所拥有据	**Article 8 The "de facto relationship" referred to in Article 3 of the Corporate Income Tax Law mean that the offices or premises established in China by non- resident enterprises own equities or creditor's rights which enable them to obtain**

以取得所得的股权、债权，以及拥有、管理、控制据以取得所得的财产等。	income, and own, manage or control the properties etc. which enable them to obtain income.
第二章 应纳税所得额	**Chapter II Taxable Income**
第一节 一 般 规 定	**Section 1 General Provisions**
第九条 企业应纳税所得额的计算，以权责发生制为原则，属于当期的收入和费用，不论款项是否收付，均作为当期的收入和费用；不属于当期的收入和费用，即使款项已经在当期收付，均不作为当期的收入和费用。本条例和国务院财政、税务主管部门另有规定的除外。	**Article 9 The calculation of the taxable income of an enterprise shall be subject to the principle of accrual basis. Income and expenses incurred in the current period shall be deemed as income and expenses for the current period regardless of whether they are received or paid. Income and expenses incurred in a period other than the current period shall not be deemed as income and expenses for the current period even if they are received or paid in the current period. Exception applies where it is otherwise specified herein or in the provisions of the competent finance and taxation departments of the State Council.**
第十条 企业所得税法第五条所称亏损，是指企业依照企业所得税法和本条例的规定将每一纳税年度的收入总额减除不征税收入、免税收入和各项扣除后小于零的数额。	**Article 10 The "loss" referred to in Article 5 of the Corporate Income Tax Law shall mean that the balance after deduction of non-taxable income, tax exempt income and various deductions from the total income amount for each tax year by an enterprise in accordance with the provisions of the Corporate Income Tax Law and these Regulations is a negative amount.**
第十一条 企业所得税法第五十五条所称清算所得，是指企业的	**Article 11 The "liquidation income" referred to in Article 55 of the Corporate Income Tax Law shall mean the balance after deduction of the net asset value of all the assets of an enterprise from the realizable value or transaction price of all**

全部资产可变现价值或者交易价格减除资产净值、清算费用以及相关税费等后的余额。 投资方企业从被清算企业分得的剩余资产，其中相当于从被清算企业累计未分配利润和累计盈余公积中应当分得的部分，应当确认为股息所得；剩余资产减除上述股息所得后的余额，超过或者低于投资成本的部分，应当确认为投资资产转让所得或者损失。	**the assets of the enterprise, liquidation expenses and related taxes and fees etc.** For the remaining assets that an investing enterprise obtains from a liquidated enterprise, the part that is equivalent to the cumulative undistributed profit and cumulative surplus reserve of the liquidated enterprise attributable to the investing enterprise shall be determined as dividend income; for the balance after deducting the aforesaid dividend income from the remaining assets, the part that exceeds or is less than the investment cost shall be determined as the income or loss from the transfer of investment assets.
第二节 收 入	**Section 2 Income**
第十二条 企业所得税法第六条所称企业取得收入的货币形式，包括现金、存款、应收账款、应收票据、准备持有至到期的债券投资以及债务的豁免等。 企业所得税法第六条所称企业取得收入的非货币形式，包括固定资产、生物资产、无形资产、股权投资、存货、不准备持有至到期的债券投资、劳务以及有关权益等。	**Article 12 The "monetary forms of income obtained by an enterprise" referred to in Article 6 of the Corporate Income Tax Law include but are not limited to cash, deposit, accounts receivable, notes receivable, bond investment that is intended to be held to maturity and forfeiture of debts.** The "non-monetary forms of income obtained by an enterprise" referred to in Article 6 of the Corporate Income Tax Law include but are not limited to fixed assets, biological assets, intangible assets, equity investment, inventories, bond investment that is not intended to be held to maturity, labor services and the related interests.

第十三条　企业所得税法第六条所称企业以非货币形式取得的收入，应当按照公允价值确定收入额。 前款所称公允价值，是指按照市场价格确定的价值。	**Article 13 The amount of "non-monetary income obtained by an enterprise" referred to in Article 6 of the Corporate Income Tax Law shall be determined at the fair value.** The fair value referred to in the preceding paragraph shall mean the value that is determined at market price.
第十四条　企业所得税法第六条第（一）项所称销售货物收入，是指企业销售商品、产品、原材料、包装物、低值易耗品以及其他存货取得的收入。	**Article 14 The "income from sale of goods" referred to in Article 6 (a) of the Corporate Income Tax Law shall mean the income obtained by an enterprise from sale of commodities, products, raw materials, packing materials, low-value consumables and other inventories.**
第十五条　企业所得税法第六条第（二）项所称提供劳务收入，是指企业从事建筑安装、修理修配、交通运输、仓储租赁、金融保险、邮电通信、咨询经纪、文化体育、科学研究、技术服务、教育培训、餐饮住宿、中介代理、卫生保健、社区服务、旅游、娱乐、加工以及其他劳务服务活动取得的收入。	**Article 15 The "income from provision of labor services" referred to in Article 6 (b) of the Corporate Income Tax Law shall mean the income obtained by an enterprise from construction and installation, repair and maintenance, transportation, warehouse leasing, financial services and insurance, postal and telecommunications, consulting and brokerage, culture and sports, scientific research, technical services, education and training, catering and accommodation, intermediary and agency, hygiene and healthcare, public welfare services, tourism, entertainment, processing and any other labor services and activities.**
第十六条　企业所得税法第六条第（三）项所称转让财产收入，是指企业转让固定资产、生物资产、	**Article 16 The "income from transfer of property" referred to in Article 6 (c) of the Corporate Income Tax Law shall mean the income obtained by an enterprise from the transfer of fixed assets, biological assets, intangible assets, equity and**

无形资产、股权、债权等财产取得的收入。	**creditor's rights etc.**
第十七条　企业所得税法第六条第（四）项所称股息、红利等权益性投资收益，是指企业因权益性投资从被投资方取得的收入。 股息、红利等权益性投资收益，除国务院财政、税务主管部门另有规定外，按照被投资方作出利润分配决定的日期确认收入的实现。	**Article 17 The "income from dividends, bonuses and other equity investments referred to in Article 6 (d) of the Corporate Income Tax Law shall mean the income obtained by an enterprise from its investee due to equity investment.** Unless otherwise prescribed by the competent finance and taxation departments of the State Council, the income from dividends, bonuses and other equity investments shall be recognized on the date on which the investee decides to distribute profits.
第十八条　企业所得税法第六条第（五）项所称利息收入，是指企业将资金提供他人使用但不构成权益性投资，或者因他人占用本企业资金取得的收入，包括存款利息、贷款利息、债券利息、欠款利息等收入。 利息收入，按照合同约定的债务人应付利息的日期确认收入的实现。	**Article 18 The interest income referred to in Article 6 (e) of the Corporate Income Tax Law shall mean the income of an enterprise obtained by providing funds to the other party, which does not constitute equity investments, or due to other party's occupying of the enterprise's funds, including the income of deposit's interest, the loan interest, the bond interest, and the interest on arrears etc.** The interest income shall be recognized on the date on which interest is payable by the debtor as agreed in the contract.
第十九条　企业所得税法第六	**Article 19 The "rental income" referred to in Article 6 (f) of the Corporate Income Tax Law shall mean the income obtained by**

条第（六）项所称租金收入，是指企业提供固定资产、包装物或者其他有形资产的使用权取得的收入。 租金收入，按照合同约定的承租人应付租金的日期确认收入的实现。	**an enterprise by provision of the right of use of fixed assets, packing materials or any other tangible assets.** The rental income shall be recognized on the date on which rental is payable by the lessee as agreed in the contract.
第二十条　企业所得税法第六条第（七）项所称特许权使用费收入，是指企业提供专利权、非专利技术、商标权、著作权以及其他特许权的使用权取得的收入。 特许权使用费收入，按照合同约定的特许权使用人应付特许权使用费的日期确认收入的实现。	**Article 20 The "income from royalties" referred to in Article 6 (g) of the Corporate Income Tax Law shall mean the income obtained by an enterprise by provision of the right of use of patents, non-patented technologies, trademarks, copyrights and any other franchises.** The franchise fee income shall be recognized on the date on which franchise fee is payable by the franchise user as agreed in the contract.
第二十一条　企业所得税法第六条第（八）项所称接受捐赠收入，是指企业接受的来自其他企业、组织或者个人无偿给予的货币性资产、非货币性资产。 接受捐赠收入，按照实际收到捐赠资产的日期确认收入的实现。	**Article 21 The "income from donations received" referred to in Article 6 (h) of the Corporate Income Tax Law shall mean the monetary income or non-monetary income received by an enterprise from other enterprises, organizations or individuals for free.** The income from donations received shall be recognized on the date of receipt of donations.
第二十二条　企业所得税法第	**Article 22 Other income referred to in Article 6 (i) of the**

六条第(九)项所称其他收入，是指企业取得的除企业所得税法第六条第(一)项至第(八)项规定的收入外的其他收入，包括企业资产溢余收入、逾期未退包装物押金收入、确实无法偿付的应付款项、已作坏账损失处理后又收回的应收款项、债务重组收入、补贴收入、违约金收入、汇兑收益等。	**Corporate Income Tax Law shall mean any other income an enterprise has obtained except for the income specified in Article 6 (a) throughout Article 6 (h) of the Corporate Income Tax Law, including the assets appreciation surplus income, the packing material deposit income not refunded on maturity date, the payable that are truly unpayable, the receivable which has been treated as bad debt but collected again, the debt restructuring income, the subsidy income, the liquidated damages income, and the foreign exchange earnings, etc.**
第二十三条　企业的下列生产经营业务可以分期确认收入的实现： (一)以分期收款方式销售货物的，按照合同约定的收款日期确认收入的实现； (二)企业受托加工制造大型机械设备、船舶、飞机，以及从事建筑、安装、装配工程业务或者提供其他劳务等，持续时间超过 12 个月的，按照纳税年度内完工进度或者完成的工作量确认收入的实现。	**Article 23 The income from the following production and business operations of an enterprise may be recognized in installments:** (1) In the case of sale of goods for payment in installments, the income shall be recognized on the dates of receipt of payment as agreed in the contract; and (2) In the case of an enterprise entrusted to process or manufacture large mechanical equipment, vessels, aircrafts or engaged in construction, installation, assembly projects or other labor services, if the term lasts for more than 12 months, the income shall be recognized according to the progress of project completion or workload completed within a tax year.
第二十四条　采取产品分成方式取得收入的，按照企业分得产品	**Article 24 In the case of income obtained by means of product sharing, the income shall be recognized on the date on which the products are distributed to the enterprise, and the amount**

的日期确认收入的实现，其收入额按照产品的公允价值确定。	**of income shall be determined at the fair value of the products.**
第二十五条 企业发生非货币性资产交换，以及将货物、财产、劳务用于捐赠、偿债、赞助、集资、广告、样品、职工福利或者利润分配等用途的，应当视同销售货物、转让财产或者提供劳务，但国务院财政、税务主管部门另有规定的除外。	**Article 25 Unless as otherwise prescribed by the competent finance and taxation departments of the State Council, where an enterprise exchanges non- monetary assets and donates goods, property or labor services or uses goods, property or labor services for settlement of debts, sponsorship, fund raising, advertisement, samples, staff welfare, profit distribution or any other purposes, it shall be deemed as sale of goods, transfer of property or provision of labor services.**
第二十六条 企业所得税法第七条第(一)项所称财政拨款，是指各级人民政府对纳入预算管理的事业单位、社会团体等组织拨付的财政资金，但国务院和国务院财政、税务主管部门另有规定的除外。 企业所得税法第七条第(二)项所称行政事业性收费，是指依照法律法规等有关规定，按照国务院规定程序批准，在实施社会公共管理，以及在向公民、法人或者其他组织提供特定公共服务过程中，向特定对象收取并纳入财政管理的费	**Article 26 The "financial appropriation" referred to in Article 7 (a) of the Corporate Income Tax Law shall mean the fiscal funds allocated by people's governments at various levels to organizations such as public institutions and social organizations that are under budget administration, unless as otherwise prescribed by the State Council or the competent financial or taxation authority of the State Council.** The "administrative charges" referred to in Article 7 (b) of the Corporate Income Tax Law shall mean the expenses collected from specific targets in accordance with the relevant provisions of laws and regulations and upon the approval of the State Council under the prescribed procedures during the process of implementation of public administration and provision of specific public services to citizens, legal persons or other organizations, which are under treasury administration. The "government funds" referred to in Article 7 (b) of the Corporate Income Tax Law shall mean the fiscal funds that are collected by enterprises on behalf of the government for specific purposes in accordance with the relevant provisions of laws and administrative

用。 企业所得税法第七条第（二）项所称政府性基金，是指企业依照法律、行政法规等有关规定，代政府收取的具有专项用途的财政资金。 企业所得税法第七条第（三）项所称国务院规定的其他不征税收入，是指企业取得的，由国务院财政、税务主管部门规定专项用途并经国务院批准的财政性资金。	regulations. The "other non-taxable income prescribed by the State Council" referred to in Article 7 (c) of the Corporate Income Tax Law shall mean the funds of fiscal nature obtained by an enterprise to be used for specific purposes prescribed by the competent finance and taxation departments of the State Council and approved by the State Council.
第三节 扣 除	**Section 3 Deductions**
第二十七条 企业所得税法第八条所称有关的支出，是指与取得收入直接相关的支出。 企业所得税法第八条所称合理的支出，是指符合生产经营活动常规，应当计入当期损益或者有关资产成本的必要和正常的支出。	**Article 27 The "related expenditures" referred to in Article 8 of the Corporate Income Tax Law shall mean the expenditures that are directly related to income.** The "reasonable expenditures" referred to in Article 8 of the Corporate Income Tax Law shall mean the necessary and normal expenditures for the normal production and operation that shall be recorded as the profit and loss for the current period or as the relevant asset costs.
第二十八条 企业发生的支出应当区分收益性支出和资本性支出。收益性支出在发生当期直接扣除；资本性支出应当分期扣除或者	**Article 28 Expenditures incurred by an enterprise shall be classified as revenue expenditures and capital expenditures. Revenue expenditures shall be directly deducted in the period in which they are incurred; capital expenditures shall be deducted in installments or recorded as the relevant asset costs and shall not be directly deducted in the period in which**

计入有关资产成本，不得在发生当期直接扣除。	**they are incurred.** The expenses or property arising from the use of the non-taxable income of an enterprise for expenditure shall not be deducted or calculated for the corresponding depreciation and amortization deduction.
企业的不征税收入用于支出所形成的费用或者财产，不得扣除或者计算对应的折旧、摊销扣除。	Unless otherwise prescribed in the Corporate Income Tax Law and These Regulations, the costs, expenses, taxes, losses and other expenditures that are actually incurred by an enterprise shall not be deducted repeatedly.
除企业所得税法和本条例另有规定外，企业实际发生的成本、费用、税金、损失和其他支出，不得重复扣除。	
第二十九条 企业所得税法第八条所称成本，是指企业在生产经营活动中发生的销售成本、销货成本、业务支出以及其他耗费。	**Article 29 The "costs" referred to in Article 8 of the Corporate Income Tax Law shall mean the selling cost, cost of goods sold, business expenditures and other consumptions that are incurred by an enterprise in the production and operation activities.**
第三十条 企业所得税法第八条所称费用，是指企业在生产经营活动中发生的销售费用、管理费用和财务费用，已经计入成本的有关费用除外。	**Article 30 The "expenses" referred to in Article 8 of the Corporate Income Tax Law shall mean the selling expenses, management expenses and financial expenses that are incurred by an enterprise in the production and operation activities except for those expenses that have already been recorded as costs.**
第三十一条 企业所得税法第八条所称税金，是指企业发生的除企业所得税和允许抵扣的增值税以外的各项税金及其附加。	**Article 31 The "taxes" referred to in Article 8 of the Corporate Income Tax Law shall mean all taxes and surcharges incurred by an enterprise except for corporate income tax and creditable value added tax (VAT).**

第三十二条　企业所得税法第八条所称损失，是指企业在生产经营活动中发生的固定资产和存货的盘亏、毁损、报废损失，转让财产损失，呆账损失，坏账损失，自然灾害等不可抗力因素造成的损失以及其他损失。

Article 32 The "losses" referred to in Article 8 of the Corporate Income Tax Law shall mean the loss, damage and loss from scrapping of fixed assets and inventories, loss from transfer of property, loss from doubtful debts, loss from bad debts, loss incurred due to force majeure such as natural disasters and other losses that are incurred by an enterprise in the production and operation activities. The balance amount after deducting compensation from the liable party and insurance indemnity from the losses that an enterprise has incurred shall be deductible according to the provisions of the competent finance and taxation departments of the State Council.

企业发生的损失，减除责任人赔偿和保险赔款后的余额，依照国务院财政、税务主管部门的规定扣除。

If an enterprise has treated an asset as loss but recovers all or part of the asset in a subsequent tax year, such recovery shall be recorded as income for the current period.

企业已经作为损失处理的资产，在以后纳税年度又全部收回或者部分收回时，应当计入当期收入。

第三十三条　企业所得税法第八条所称其他支出，是指除成本、费用、税金、损失外，企业在生产经营活动中发生的与生产经营活动有关的、合理的支出。

Article 33 The "other expenditures" referred to in Article 8 of the Corporate Income Tax Law shall mean reasonable expenditures that are incurred by an enterprise in the production and operation activities and are related to its production and operation activities other than costs, expenses, taxes and losses.

第三十四条　企业发生的合理的工资薪金支出，准予扣除。

Article 34 Reasonable expenditures of wages and salaries that are incurred by an enterprise are allowed to be deducted. The "wages and salaries" referred to in the preceding paragraph shall mean all cash or non-cash labor remunerations paid by an

前款所称工资薪金，是指企业每一纳税年度支付给在本企业任职或者受雇的员工的所有现金形式或者非现金形式的劳动报酬，包括基本工资、奖金、津贴、补贴、年终加薪、加班工资，以及与员工任职或者受雇有关的其他支出。	enterprise in each tax year to its employees who are appointed in the enterprise or employed by the enterprise, including basic wages, bonuses, allowances, subsidies, year-end salaries, overtime salaries and other expenditures that are related to the appointment or employment of employees.
第三十五条 企业依照国务院有关主管部门或者省级人民政府规定的范围和标准为职工缴纳的基本养老保险费、基本医疗保险费、失业保险费、工伤保险费、生育保险费等基本社会保险费和住房公积金，准予扣除。 企业为投资者或者职工支付的补充养老保险费、补充医疗保险费，在国务院财政、税务主管部门规定的范围和标准内，准予扣除。	**Article 35 An enterprise is allowed to deduct the basic social insurance premiums, such as basic old-age insurance premiums, basic medical insurance premiums, unemployment insurance premiums, job-related injury insurance premiums, maternity insurance premiums, and the housing provident funds paid by it for its employees according to the scope and standards prescribed by the relevant competent department of the State Council or the people's governments at the provincial level.** An enterprise is allowed to deduct the supplementary endowment insurance premiums and supplementary medical insurance premiums that are paid by it for its investors or employees according to the scope and standards as provided by the competent finance and taxation departments of the State Council.
第三十六条 除企业依照国家有关规定为特殊工种职工支付的人身安全保险费和国务院财政、税务主管部门规定可以扣除的其他商业保险费外，企业为投资者或者职工	**Article 36 Except for the personal security insurance premiums paid by an enterprise for its employees of special types of jobs in accordance with relevant regulations of the State and other commercial insurance premiums that may be deducted as prescribed by the competent finance and taxation departments of the State Council, the enterprise is not allowed to deduct the commercial insurance premiums paid by it for its investors or employees.**

支付的商业保险费，不得扣除。

第三十七条　企业在生产经营活动中发生的合理的不需要资本化的借款费用，准予扣除。

企业为购置、建造固定资产、无形资产和经过 12 个月以上的建造才能达到预定可销售状态的存货发生借款的，在有关资产购置、建造期间发生的合理的借款费用，应当作为资本性支出计入有关资产的成本，并依照本条例的规定扣除。

Article 37 The reasonable borrowing costs incurred by an enterprise in its production and operation activities that do not need to be capitalized are allowed to be deducted. Where an enterprise makes borrowings for the purpose of purchasing or constructing fixed assets, intangible assets and inventories that can reach the intended saleable condition after a construction period of 12 months or more, the borrowing costs that are incurred during the period of purchasing or constructing the relevant assets shall be included in the cost of the relevant assets as expenditures of capital nature and are allowed to be deducted in accordance with the provisions hereof.

第三十八条　企业在生产经营活动中发生的下列利息支出，准予扣除：

（一）非金融企业向金融企业借款的利息支出、金融企业的各项存款利息支出和同业拆借利息支出、企业经批准发行债券的利息支出；

（二）非金融企业向非金融企业借款的利息支出，不超过按照金融企业同期同类贷款利率计算的数额的部分。

Article 38 The following interest expenditures that are incurred by an enterprise in its production and operation activities are allowed to be deducted: (1) interest expenditures on borrowings made by a non-financial enterprise from a financial enterprise, interest expenditures on all types of deposits and interest expenditures on interbank borrowings of a financial enterprise and interest expenditures on approved bonds issued by an enterprise; and

(2) the portion of interest expenditures on borrowings made by a non-financial enterprise from another non-financial enterprise, which does not exceed the amount calculated at a financial enterprise's loan interest rate for the same type of loan for the same period.

第三十九条 企业在货币交易中，以及纳税年度终了时将人民币以外的货币性资产、负债按照期末即期人民币汇率中间价折算为人民币时产生的汇兑损失，除已经计入有关资产成本以及与向所有者进行利润分配相关的部分外，准予扣除。	**Article 39 An enterprise is allowed to deduct the exchange losses incurred when it converts non-Renminbi monetary assets and debts during currency trading and at the end of a tax year into Renminbi at the middle price of spot exchange rate for Renminbi at the end of the period, except for the portion that has been included in the costs of the relevant assets or that relates to profit distribution to owners.**
第四十条 企业发生的职工福利费支出，不超过工资薪金总额14%的部分，准予扣除。	**Article 40 The staff welfare expenditures that are incurred by an enterprise and do not exceed 14% of the total amount of wages and salaries are allowed to be deducted.**
第四十一条 企业拨缴的工会经费，不超过工资薪金总额 2%的部分，准予扣除。	**Article 41 The labour union expenditures that are allocated by an enterprise and do not exceed 2% of the total amount of wages and salaries are allowed to be deducted.**
第四十二条 除国务院财政、税务主管部门另有规定外，企业发生的职工教育经费支出，不超过工资薪金总额 2.5%的部分，准予扣除；超过部分，准予在以后纳税年度结转扣除。	**Article 42 Unless as otherwise prescribed by the competent finance and taxation departments of the State Council, the expenditures on staff education that are incurred by an enterprise and do not exceed 2.5% of the total amount of wages and salaries are allowed to be deducted. The excess portion is allowed to be carried forward to the subsequent tax years for deduction.**
第四十三条 企业发生的与生产经营活动有关的业务招待费支出，按照发生额的 60%扣除，但最	**Article 43 60% of the amount of business entertainment expenditures that are incurred by an enterprise and related to its production and operation activities are allowed to be deducted, up to 5‰ of the enterprise's sales (business)**

高不得超过当年销售(营业)收入的5‰。	**income of the current year.**
第四十四条 企业发生的符合条件的广告费和业务宣传费支出，除国务院财政、税务主管部门另有规定外，不超过当年销售(营业)收入 15%的部分，准予扣除；超过部分，准予在以后纳税年度结转扣除。	**Article 44 Unless otherwise prescribed by the competent finance and taxation departments of the State Council, the advertising fee and business promotion fee that are incurred by an enterprise and do not exceed 15% of the enterprise's sales (business) revenue of the current year are allowed to be deducted; and the excess portion is allowed to be carried forward to the subsequent tax years for deduction.**
第四十五条 企业依照法律、行政法规有关规定提取的用于环境保护、生态恢复等方面的专项资金，准予扣除。上述专项资金提取后改变用途的，不得扣除。	**Article 45 The special funds that are allocated by an enterprise for environmental protection and ecological restoration etc. in accordance with the relevant laws and administrative regulations are allowed to be deducted. However, the enterprise shall not make deduction if the purposes of the aforesaid special funds change after allocation.**
第四十六条 企业参加财产保险，按照规定缴纳的保险费，准予扣除。	**Article 46 The property insurance premiums paid by an enterprise in accordance with provisions are allowed to be deducted.**
第四十七条 企业根据生产经营活动的需要租入固定资产支付的租赁费，按照以下方法扣除： (一)以经营租赁方式租入固定资产发生的租赁费支出，按照租赁	**Article 47 The lease fees paid by an enterprise for leasing fixed assets that are required for the enterprise's production and operation activities according to the following methods are allowed to be deducted:** (1) The lease expenditures incurred for leasing fixed assets under a business lease are allowed to be deducted equally over the lease term; and (2) The portion of lease expenditures incurred for leasing fixed assets under a finance lease which forms the value of fixed assets

期限均匀扣除； （二）以融资租赁方式租入固定资产发生的租赁费支出，按照规定构成融资租入固定资产价值的部分应当提取折旧费用，分期扣除。	under a finance lease according to provisions shall be depreciated and deducted in installments.
第四十八条　企业发生的合理的劳动保护支出，准予扣除。	**Article 48 Reasonable expenditures incurred by an enterprise for labor protection are allowed to be deducted.**
第四十九条　企业之间支付的管理费、企业内营业机构之间支付的租金和特许权使用费，以及非银行企业内营业机构之间支付的利息，不得扣除。	**Article 49 Management fees paid between enterprises, rental and royalty fees paid between internal business units of an enterprise and interest paid between the internal business units of a non-bank enterprise are not allowed to be deducted.**
第五十条　非居民企业在中国境内设立的机构、场所，就其中国境外总机构发生的与该机构、场所生产经营有关的费用，能够提供总机构出具的费用汇集范围、定额、分配依据和方法等证明文件，并合理分摊的，准予扣除。	**Article 50 Where an office or premises established in China by a non- resident enterprise is able to provide supporting documents on the scope of expenses consolidation, quota and basis and method etc. of distribution issued by the head office in respect of the expenses incurred by the overseas head office in relation to the production and operation of the office or premises and such expenses can be reasonably apportioned, such expenses are allowed to be deducted.**
第五十一条　企业所得税法第九条所称公益性捐赠，是指企业通过公益性社会组织或者县级以上人	**Article 51 The "charitable donations" referred to in Article 9 of the Corporate Income Tax Law shall mean the donations made by enterprises for charitable activities or causes conforming to the provisions of the law through social organizations for public welfare or the people's governments**

民政府及其部门，用于符合法律规定的慈善活动、公益事业的捐赠。	**and the departments thereof at the county level or above.**
第五十二条　本条例第五十一条所称公益性社会组织，是指同时符合下列条件的慈善组织以及其他社会组织： （一）依法登记，具有法人资格； （二）以发展公益事业为宗旨，且不以营利为目的； （三）全部资产及其增值为该法人所有； （四）收益和营运结余主要用于符合该法人设立目的的事业； （五）终止后的剩余财产不归属任何个人或者营利组织； （六）不经营与其设立目的无关的业务； （七）有健全的财务会计制度； （八）捐赠者不以任何形式参与	**Article 52 A "social organization for public welfare" referred to in Article 51 hereof shall mean any charitable organization or any other social organization that satisfies all of the following conditions:** (1) It shall be legally registered and qualify as a legal person; (2) It shall be non-profit oriented and devoted to public welfare; (3) All the assets and appreciation thereof shall be owned by the legal person; (4) The gains and operational balances shall be mainly used for causes which comply with the objective for the establishment of the legal person; (5) The remaining assets after termination shall not belong to any individual or profit-oriented organization; (6) It shall not engage in any business that is not related to the objective of the establishment of the legal person; (7) It shall have a sound financial accounting system; (8) The donors shall not participate in distribution of the assets of the legal person in any manner; and (9) It shall satisfy other conditions provided by the competent finance and taxation departments of the State Council in consultation with the civil affairs department of the State Council and other registration agencies.

该法人财产的分配；

（九）国务院财政、税务主管部门会同国务院民政部门等登记管理部门规定的其他条件。

第五十三条 企业当年发生以及以前年度结转的公益性捐赠支出，不超过年度利润总额 12%的部分，准予扣除。 年度利润总额，是指企业依照国家统一会计制度的规定计算的年度会计利润。	**Article 53 The portion of the charitable donation expenditures incurred by an enterprise in the current year and carried forward from the previous years that does not exceed 12% of the total annual profit is allowed to be deducted.** The "total annual profit" refers to the annual accounting profit calculated by an enterprise pursuant to the unified accounting system of the State.
第五十四条 企业所得税法第十条第（六）项所称赞助支出，是指企业发生的与生产经营活动无关的各种非广告性质支出。	**Article 54 The "sponsorship expenditures" referred to in Article 10 (f) of the Corporate Income Tax Law shall mean all non-advertising expenditures incurred by an enterprise that are not related to its production and operation activities.**
第五十五条 企业所得税法第十条第（七）项所称未经核定的准备金支出，是指不符合国务院财政、税务主管部门规定的各项资产减值准备、风险准备等准备金支出。	**Article 55 The "unauthorized reserve expenditures" referred to in Article 10 (g) of the Corporate Income Tax Law shall mean the reserve expenditures, such as asset impairment provision and risk provision, which do not comply with the provisions of the competent finance and taxation departments of the State Council.**
第四节 资产的税务处理	**Section 4 Tax Treatment for Assets**

第五十六条　企业的各项资产，包括固定资产、生物资产、无形资产、长期待摊费用、投资资产、存货等，以历史成本为计税基础。 前款所称历史成本，是指企业取得该项资产时实际发生的支出。 企业持有各项资产期间资产增值或者减值，除国务院财政、税务主管部门规定可以确认损益外，不得调整该资产的计税基础。	**Article 56 The tax basis for all assets of an enterprise, including fixed assets, biological assets, intangible assets, long-term expense to be apportioned, investment assets and inventories, shall be calculated on the basis of historical cost.** The "historical cost" referred to in the preceding paragraph refers to the expenditures actually incurred by an enterprise at the time of obtaining the assets. When there is an appreciation or impairment of various assets during the holding period, the tax basis of an enterprise shall not be adjusted unless the provisions of the competent finance and taxation departments of the State Council permit recognition of the gains or losses.
第五十七条　企业所得税法第十一条所称固定资产，是指企业为生产产品、提供劳务、出租或者经营管理而持有的、使用时间超过 12 个月的非货币性资产，包括房屋、建筑物、机器、机械、运输工具以及其他与生产经营活动有关的设备、器具、工具等。	**Article 57 The "fixed assets" referred to in Article 11 of the Corporate Income Tax Law shall mean non- monetary assets held or used for more than 12 months by an enterprise for the purpose of production of products, provision of labor services, lease or business management, including houses, buildings, machines, mechanisms, means of transport and other equipment, apparatuses and tools etc. relating to its production and operation activities.**
第五十八条　固定资产按照以下方法确定计税基础： （一）外购的固定资产，以购买	**Article 58 The tax basis for fixed assets shall be determined according to the following methods:** (1) For the fixed assets purchased from external parties, the tax basis shall be the purchase price, related taxes and fees paid and other expenditures that directly contribute to the attainment of the expected purpose of

价款和支付的相关税费以及直接归属于使该资产达到预定用途发生的其他支出为计税基础；	use of the assets;
（二）自行建造的固定资产，以竣工结算前发生的支出为计税基础；	(2) For the self-constructed fixed assets, the tax basis shall be the expenditures incurred before the completion settlement thereof;
（三）融资租入的固定资产，以租赁合同约定的付款总额和承租人在签订租赁合同过程中发生的相关费用为计税基础，租赁合同未约定付款总额的，以该资产的公允价值和承租人在签订租赁合同过程中发生的相关费用为计税基础；	(3) For the fixed assets leased under a financing lease, the tax basis shall be the total amount of payment as stipulated in the lease contract and related expenses incurred by the lessee during the course of executing the lease contract; where the total amount of payment is not stipulated in the lease contract, the tax basis shall be the fair value of the assets and related expenses incurred by the lessee during the course of executing the lease contract;
（四）盘盈的固定资产，以同类固定资产的重置完全价值为计税基础；	(4) For the fixed assets having inventory gains, the tax basis shall be the full replacement value of the same type of fixed assets;
（五）通过捐赠、投资、非货币性资产交换、债务重组等方式取得的固定资产，以该资产的公允价值和支付的相关税费为计税基础；	(5) For the fixed assets obtained by such means as donation, investment , exchange of non- monetary assets and debt restructuring, the tax basis shall be the fair value of the assets and related taxes and fees paid; and
（六）改建的固定资产，除企业所得税法第十三条第（一）项和第	(6) For the fixed assets reconstructed, in addition to the expenditures provided for in Article 13 (a) and Article 13 (b) of the Corporate Income Tax Law, the tax basis shall be increased by the expenses incurred in the course of reconstruction.

(二)项规定的支出外，以改建过程中发生的改建支出增加计税基础。	
第五十九条　固定资产按照直线法计算的折旧，准予扣除。 企业应当自固定资产投入使用月份的次月起计算折旧；停止使用的固定资产，应当自停止使用月份的次月起停止计算折旧。 企业应当根据固定资产的性质和使用情况，合理确定固定资产的预计净残值。固定资产的预计净残值一经确定，不得变更。	**Article 59 Depreciation of a fixed asset calculated under the straight-line method is allowed to be deducted.** An enterprise shall calculate the depreciation of a fixed asset as from the month following that in which the fixed asset is placed into use; and for a fixed asset which ceases to be used, depreciation shall not be calculated from the month following that in which the use of the fixed asset ceases. An enterprise shall reasonably determine the estimated net residual value of a fixed asset according to the nature and use condition of the fixed asset. The estimated net residual value of a fixed asset, once determined, shall not be changed.
第六十条　除国务院财政、税务主管部门另有规定外，固定资产计算折旧的最低年限如下： (一)房屋、建筑物，为 20 年； (二)飞机、火车、轮船、机器、机械和其他生产设备，为 10 年； (三)与生产经营活动有关的器	**Article 60 Unless otherwise prescribed by the competent finance and taxation departments of the State Council, the minimum period of depreciation of a fixed asset shall be determined as follows:** (1) 20 years for houses and buildings; (2) 10 years for aircrafts, trains, vessels, machines, mechanisms and other production equipment; (3) five years for apparatuses, tools and furniture etc. relating to production and business activities; (4) four years for transport vehicles other than aircrafts, trains and vessels; and (5) three years for electronic devices.

具、工具、家具等，为 5 年； （四）飞机、火车、轮船以外的运输工具，为 4 年； （五）电子设备，为 3 年。	
第六十一条 从事开采石油、天然气等矿产资源的企业，在开始商业性生产前发生的费用和有关固定资产的折耗、折旧方法，由国务院财政、税务主管部门另行规定。	**Article 61 For an enterprise which is engaged in exploitation of mineral resources such as petroleum and natural gas, the methods for depletion and depreciation of the expenses incurred before commencement of commercial production and the related fixed assets shall be separately formulated by the competent finance and taxation departments of the State Council.**
第六十二条 生产性生物资产按照以下方法确定计税基础： （一）外购的生产性生物资产，以购买价款和支付的相关税费为计税基础； （二）通过捐赠、投资、非货币性资产交换、债务重组等方式取得的生产性生物资产，以该资产的公允价值和支付的相关税费为计税基础。 前款所称生产性生物资产，是指企业为生产农产品、提供劳务或	**Article 62 The tax basis for production-nature biological assets shall be determined as follows:** (1) The tax basis for production-nature biological assets purchased from external parties shall be the purchase price and related taxes and fees paid; and (2) The tax basis for production-nature biological assets obtained by such means as donation, investment, exchange of non-monetary assets and debt restructuring shall be the fair value of the assets and related taxes and fees paid. The "production-nature biological assets" referred to in the preceding paragraph shall mean biological assets that are held by an enterprise for the purpose of production of agricultural products, provision of labor services or lease, including economic forest, firewood forest, animal husbandry and draught animals etc.

者出租等而持有的生物资产，包括经济林、薪炭林、产畜和役畜等。	
第六十三条　生产性生物资产按照直线法计算的折旧，准予扣除。 企业应当自生产性生物资产投入使用月份的次月起计算折旧；停止使用的生产性生物资产，应当自停止使用月份的次月起停止计算折旧。 企业应当根据生产性生物资产的性质和使用情况，合理确定生产性生物资产的预计净残值。生产性生物资产的预计净残值一经确定，不得变更。	**Article 63 The depreciation of production-nature biological assets under the straight-line method is allowed to be deducted.** An enterprise shall calculate depreciation of production-nature biological assets commencing from the month following that in which the use of such assets commences; for production-nature biological assets which cease to be used, depreciation shall cease in the month following that in which the use of such assets ceases. An enterprise shall reasonably determine the estimated net residual value of production-nature biological assets according to the nature and usage of the production-nature biological assets. The estimated net residual value of production-nature biological assets, once determined, shall not be changed.
第六十四条　生产性生物资产计算折旧的最低年限如下： （一）林木类生产性生物资产，为 10 年； （二）畜类生产性生物资产，为 3 年。	**Article 64 The minimum period of depreciation of production-nature biological assets shall be as follows:** (1) 10 years for production-nature biological assets of the forest category; and (2) three years for production-nature biological assets of the animal category.

第六十五条 企业所得税法第十二条所称无形资产，是指企业为生产产品、提供劳务、出租或者经营管理而持有的、没有实物形态的非货币性长期资产，包括专利权、商标权、著作权、土地使用权、非专利技术、商誉等。	**Article 65 The "intangible assets" referred to in Article 12 of the Corporate Income Tax Law shall mean the non- monetary long-term assets in non-tangible form held by an enterprise for the purpose of production of products, provision of labor services, lease or business management, including patent, trademark, copyright, land use right, non-patented technologies and goodwill etc.**
第六十六条 无形资产按照以下方法确定计税基础： （一）外购的无形资产，以购买价款和支付的相关税费以及直接归属于使该资产达到预定用途发生的其他支出为计税基础； （二）自行开发的无形资产，以开发过程中该资产符合资本化条件后至达到预定用途前发生的支出为计税基础； （三）通过捐赠、投资、非货币性资产交换、债务重组等方式取得的无形资产，以该资产的公允价值和支付的相关税费为计税基础。	**Article 66 The tax basis for intangible assets shall be determined as follows:** (1) For intangible assets purchased from external parties, the tax basis shall be the purchase price and related taxes and fees paid and any other expenditure which directly contributes to the attainment of the expected purpose of use of the assets; (2) For self-developed intangible assets, the tax basis shall be the expenditure incurred in the course of development from the assets' satisfaction of capitalization conditions up to the assets' attainment of the expected purpose of use; and (3) For intangible assets obtained through donation, investment, exchange of non- monetary assets, debt restructuring etc., the tax basis shall be the fair value of the assets and related taxes and fees paid.
第六十七条 无形资产按照直	**Article 67 The amortization of expenses of intangible assets under the straight-line method is allowed to be deducted.** The

线法计算的摊销费用，准予扣除。

amortization period for intangible assets shall not be less than 10 years.

无形资产的摊销年限不得低于 10 年。

For an intangible asset as an investment or transfer, if the service life is stipulated in the relevant laws or the contract, the intangible asset may be amortized in installments according to the stipulated or agreed service life.

作为投资或者受让的无形资产，有关法律规定或者合同约定了使用年限的，可以按照规定或者约定的使用年限分期摊销。

The expenditure incurred for externally purchased goodwill is allowed to be deducted at the time of whole transfer or liquidation of the enterprise.

外购商誉的支出，在企业整体转让或者清算时，准予扣除。

第六十八条 企业所得税法第十三条第（一）项和第（二）项所称固定资产的改建支出，是指改变房屋或者建筑物结构、延长使用年限等发生的支出。

Article 68 The reconstruction expenditure for fixed assets referred to in Article 13 (a) and Article 13 (b) of the Corporate Income Tax Law shall mean the expenditure incurred in changing the structure of the house or building, extending the service life, etc. The expenditure stipulated in Article 13 (a) of the Corporate Income Tax Law shall be amortized according to the estimated remaining service life of the fixed assets; the expenditure stipulated in Article 13 (b) of the Corporate Income Tax Law shall be amortized according to the remaining lease term stipulated in the contract.

企业所得税法第十三条第（一）项规定的支出，按照固定资产预计尚可使用年限分期摊销；第（二）项规定的支出，按照合同约定的剩余租赁期限分期摊销。

Except for the provisions of Article 13 (a) and Article 13 (b) of the Corporate Income Tax Law, the depreciation period shall be extended accordingly if the service life of a fixed asset is extended as a result of reconstruction.

改建的固定资产延长使用年限的，除企业所得税法第十三条第（一）项和第（二）项规定外，应当适

当延长折旧年限。	
第六十九条　企业所得税法第十三条第（三）项所称固定资产的大修理支出，是指同时符合下列条件的支出： （一）修理支出达到取得固定资产时的计税基础 50%以上； （二）修理后固定资产的使用年限延长 2 年以上。 企业所得税法第十三条第（三）项规定的支出，按照固定资产尚可使用年限分期摊销。	**Article 69 The overhaul expenditure of a fixed asset referred to in Article 13 (c) of the Corporate Income Tax Law shall mean the expenditure which satisfies the following conditions:** (1) The repair expenditure attains 50% or more of the tax basis at the time of obtaining the fixed asset; and (2) The service life of the fixed asset is extended by two years or more after the repair. The expenditure stipulated in Article 13 (c) of the Corporate Income Tax Law shall be amortized according to the remaining service life of the fixed asset.
第七十条　企业所得税法第十三条第（四）项所称其他应当作为长期待摊费用的支出，自支出发生月份的次月起，分期摊销，摊销年限不得低于 3 年。	**Article 70 Other expenditure to be treated as long-term expenses to be amortized referred to in Article 13.4 of the Corporate Income Tax Law shall be amortized in instalment with effect from the month following that in which the expenditure is incurred; the amortization period shall not be less than three years.**
第七十一条　企业所得税法第十四条所称投资资产，是指企业对外进行权益性投资和债权性投资形成的资产。	**Article 71 Investment assets referred to in Article 14 of the Corporate Income Tax Law shall mean the assets arising from equity investments and debt investments made by an enterprise in external parties.** The cost of investment assets is allowed to be deducted at the time of transfer or disposal of investment assets by the enterprise.

企业在转让或者处置投资资产时，投资资产的成本，准予扣除。

投资资产按照以下方法确定成本：

（一）通过支付现金方式取得的投资资产，以购买价款为成本；

（二）通过支付现金以外的方式取得的投资资产，以该资产的公允价值和支付的相关税费为成本。

The cost of investment assets shall be determined as follows:

(1) The cost of the investment assets acquired with cash payment shall be the purchase price; and

(2) The cost of the investment assets acquired by means other than cash payment shall be the fair value of the assets and the related taxes and fees paid.

第七十二条　企业所得税法第十五条所称存货，是指企业持有以备出售的产品或者商品、处在生产过程中的在产品、在生产或者提供劳务过程中耗用的材料和物料等。

存货按照以下方法确定成本：

（一）通过支付现金方式取得的存货，以购买价款和支付的相关税费为成本；

（二）通过支付现金以外的方式取得的存货，以该存货的公允价值

Article 72 The inventory indicated in Article 15 of the Corporate Income Tax Law shall mean the finished products or commodities which the enterprise has possessed for sale, the in-progress products under production process, and the stuffs and materials consumed in the process of production or providing labor service. The costs of inventory shall be determined as follows:

(1) The cost of inventory acquired with cash payment shall be the purchase price and the related taxes and fees paid;

(2) The cost of inventory acquired by means other than cash payment shall be the fair value of the inventory and the related taxes and fees paid; and

(3) The cost of agricultural products derived from biological assets used in production shall be the requisite expenditures such as the cost of materials, labour cost and shared overhead expenses etc. incurred in the course of output or harvesting.

和支付的相关税费为成本； （三）生产性生物资产收获的农产品，以产出或者采收过程中发生的材料费、人工费和分摊的间接费用等必要支出为成本。	
第七十三条 企业使用或者销售的存货的成本计算方法，可以在先进先出法、加权平均法、个别计价法中选用一种。计价方法一经选用，不得随意变更。	**Article 73 Enterprises may select one of the following costing methods for inventory in use or for sale: first-in first-out method, weighted average method, specific identification method. Once a costing method has been selected, it shall not be changed without permission.**
第七十四条 企业所得税法第十六条所称资产的净值和第十九条所称财产净值，是指有关资产、财产的计税基础减除已经按照规定扣除的折旧、折耗、摊销、准备金等后的余额。	**Article 74 Net asset value referred to in Article 16 of the Corporate Income Tax Law and net value of property referred to in Article 19 of the Corporate Income Tax Law shall mean the balance after deducting depreciation, depletion, amortization, provision etc. deducted pursuant to the provisions from the tax basis for the relevant assets and property.**
第七十五条 除国务院财政、税务主管部门另有规定外，企业在重组过程中，应当在交易发生时确认有关资产的转让所得或者损失，相关资产应当按照交易价格重新确定计税基础。	**Article 75 Unless otherwise stipulated by the finance and taxation departments of the State Council, an enterprise shall recognize the income or loss from transfer of the relevant assets at the time of transaction in the course of restructuring; the tax basis for the relevant assets shall be re-determined at the transaction price.**

第三章 应 纳 税 额	**Chapter III Tax Amount Payable**
第七十六条 企业所得税法第二十二条规定的应纳税额的计算公式为： 应纳税额＝应纳税所得额×适用税率－减免税额－抵免税额 公式中的减免税额和抵免税额，是指依照企业所得税法和国务院的税收优惠规定减征、免征和抵免的应纳税额。	**Article 76 The formula for computation of tax amount payable stipulated in Article 22 of the Corporate Income Tax Law shall be:** Tax amount payable = taxable amount of income × applicable tax rate - tax relief - tax credit **The tax relief and tax credit in the formula shall mean the tax amount payable after reduction, exemption and credit pursuant to the Corporate Income Tax Law and the tax incentives stipulated by the State Council.**
第七十七条 企业所得税法第二十三条所称已在境外缴纳的所得税税额，是指企业来源于中国境外的所得依照中国境外税收法律以及相关规定应当缴纳并已经实际缴纳的企业所得税性质的税款。	**Article 77 "The income tax paid overseas" referred to in Article 23 of the Corporate Income Tax Law is the corporate income tax payable and paid on the income sourced outside the territory of China pursuant to foreign tax laws and other relevant regulations.**
第七十八条 企业所得税法第二十三条所称抵免限额，是指企业来源于中国境外的所得，依照企业所得税法和本条例的规定计算的应纳税额。除国务院财政、税务主管部门另有规定外，该抵免限额应当	**Article 78 Tax credit limit referred to in Article 23 of the Corporate Income Tax Law shall mean the tax amount payable on the income sourced outside China and computed pursuant to the provisions of the Corporate Income Tax Law and these Regulations. Unless otherwise stipulated by the finance and taxation departments of the State Council, such tax credit limit shall be computed by country (region) and not by tax items; the formula shall be as follows:** Tax credit limit = total tax payable amount for income sourced in China and overseas and computed pursuant to the provisions of the Corporate Income Tax

分国(地区)不分项计算，计算公式如下： 抵免限额＝中国境内、境外所得依照企业所得税法和本条例的规定计算的应纳税总额×来源于某国(地区)的应纳税所得额÷中国境内、境外应纳税所得总额	Law and these Regulations × taxable amount of income sourced in a particular country (region) ÷ total taxable amount of income sourced in China and overseas
第七十九条　企业所得税法第二十三条所称 5 个年度，是指从企业取得的来源于中国境外的所得，已经在中国境外缴纳的企业所得税性质的税额超过抵免限额的当年的次年起连续 5 个纳税年度。	**Article 79 "The five years" referred to in Article 23 of the Corporate Income Tax Law shall mean the five consecutive tax years following the year in which the amount of tax in the nature of corporate income tax paid by an enterprise for its income sourced outside the territory of China exceeds the maximum amount of tax credit.**
第八十条　企业所得税法第二十四条所称直接控制，是指居民企业直接持有外国企业 20%以上股份。 企业所得税法第二十四条所称间接控制，是指居民企业以间接持股方式持有外国企业 20%以上股份，具体认定办法由国务院财政、税务主管部门另行制定。	**Article 80 Direct control referred to in Article 24 of the Corporate Income Tax Law shall mean that a resident enterprise directly holds 20% or more of the shares of a foreign enterprise.** Indirect control referred to in Article 24 of the Corporate Income Tax Law shall mean that a resident enterprise holds 20% or more of the shares of a foreign enterprise in the form of indirect shareholding; the specific measures for such determination shall be developed by the finance and taxation departments of the State Council separately.

第八十一条　企业依照企业所得税法第二十三条、第二十四条的规定抵免企业所得税税额时，应当提供中国境外税务机关出具的税款所属年度的有关纳税凭证。	**Article 81 When offsetting corporate income tax pursuant to the provisions of Article 23 and Article 24 of the Corporate Income Tax Law, an enterprise shall provide the relevant tax payment voucher issued by the overseas tax authorities for the tax year in respect of the tax payment.**
第四章 税 收 优 惠	**Chapter IV Tax Incentives**
第八十二条　企业所得税法第二十六条第(一)项所称国债利息收入，是指企业持有国务院财政部门发行的国债取得的利息收入。	**Article 82 The interest income from treasury bonds referred to in Article 26 (a) of the Corporate Income Tax Law shall mean the interest income derived by an enterprise through holding of treasury bonds issued by the finance department of the State Council.**
第八十三条　企业所得税法第二十六条第(二)项所称符合条件的居民企业之间的股息、红利等权益性投资收益，是指居民企业直接投资于其他居民企业取得的投资收益。企业所得税法第二十六条第(二)项和第(三)项所称股息、红利等权益性投资收益，不包括连续持有居民企业公开发行并上市流通的股票不足 12 个月取得的投资收益。	**Article 83 The income from equity investment between resident enterprises which satisfy the requirements referred to in Article 26 (b) of the Corporate Income Tax Law shall mean investment income derived by a resident enterprise through direct investment in another resident enterprise. The income from equity investment such as dividends and bonuses etc. referred to in Article 26 (b) and Article 26 (c) of the Corporate Income Tax Law shall exclude the investment income obtained for holding listed and circulating shares issued by a resident enterprise for less than 12 months consecutively.**
第八十四条　企业所得税法第二十六条第(四)项所称符合条件的	**Article 84 A qualified non-profit organization referred to in Article 26 (d) of the Corporate Income Tax Law shall mean an organization which satisfies all the following requirements:** (1)

非营利组织，是指同时符合下列条件的组织： （一）依法履行非营利组织登记手续； （二）从事公益性或者非营利性活动； （三）取得的收入除用于与该组织有关的、合理的支出外，全部用于登记核定或者章程规定的公益性或者非营利性事业； （四）财产及其孳息不用于分配； （五）按照登记核定或者章程规定，该组织注销后的剩余财产用于公益性或者非营利性目的，或者由登记管理机关转赠给与该组织性质、宗旨相同的组织，并向社会公告； （六）投入人对投入该组织的财产不保留或者享有任何财产权利； （七）工作人员工资福利开支控	It shall have performed the registration formalities for non-profit organizations pursuant to the law; (2) It shall be engaged in public welfare or non-profit activities; (3) Except for reasonable expenditure incurred in relation to the organization, the revenue derived shall be used entirely for public welfare or non-profit causes registered and approved or stipulated in the articles of association; (4) Its property and fruits therefrom shall not be used for distribution; (5) The remaining property following its deregistration shall be used for public welfare or non-profit causes pursuant to the registration or the provisions of the articles of association or donated by the registration agency to an organization of similar nature and having the same objective as the organization, and a public announcement shall be made; (6) The contributors shall not retain or enjoy any property rights contributed to the organization; and (7) The wage and welfare expenses for staff shall be controlled within the stipulated ratio and the property of the organization shall not be distributed under any pretext. The administrative measures for identifying non-profit organizations stipulated in the preceding paragraph shall be formulated by the finance and taxation departments of the State Council in consultation with the relevant departments of the State Council.

制在规定的比例内，不变相分配该组织的财产。 前款规定的非营利组织的认定管理办法由国务院财政、税务主管部门会同国务院有关部门制定。	
第八十五条　企业所得税法第二十六条第(四)项所称符合条件的非营利组织的收入，不包括非营利组织从事营利性活动取得的收入，但国务院财政、税务主管部门另有规定的除外。	**Article 85 Unless otherwise stipulated by the finance and taxation departments of the State Council, the income of a qualified non-profit organization referred to in Article 26 (d) of the Corporate Income Tax Law shall exclude the income derived by the non-profit organization from profit-making activities.**
第八十六条　企业所得税法第二十七条第(一)项规定的企业从事农、林、牧、渔业项目的所得，可以免征、减征企业所得税，是指： (一)企业从事下列项目的所得，免征企业所得税： 1．蔬菜、谷物、薯类、油料、豆类、棉花、麻类、糖料、水果、坚果的种植； 2．农作物新品种的选育；	**Article 86 For the income of enterprises referred to in Article 27 (a) of the Corporate Income Tax Law derived from agriculture, forestry, husbandry and fishery projects, corporate income tax may be exempted or reduced as follows:** (1) The income of an enterprise derived from the following projects are exempted from corporate income tax: (a) cultivation of vegetables, cereals, potatoes, oils, beans, cotton, hemp, sugar, fruits and nuts; (b) breeding of new varieties of crops; (c) cultivation of Chinese medical herbs; (d) cultivation and planting of woods and trees; (e) raising of livestock and poultry; (f) gathering of forestry products;

3．中药材的种植； 4．林木的培育和种植； 5．牲畜、家禽的饲养； 6．林产品的采集； 7．灌溉、农产品初加工、兽医、农技推广、农机作业和维修等农、林、牧、渔服务业项目； 8．远洋捕捞。 （二）企业从事下列项目的所得，减半征收企业所得税： 1．花卉、茶以及其他饮料作物和香料作物的种植； 2．海水养殖、内陆养殖。 企业从事国家限制和禁止发展的项目，不得享受本条规定的企业所得税优惠。	(g) agriculture, forestry, husbandry and fishery service projects such as irrigation, primary processing of agricultural products, veterinary, promotion of agricultural technology, operations and repair and maintenance of agricultural machinery etc.; and (h) ocean fishing. (2) The income of an enterprise derived from the following projects are entitled to halved corporate income tax: (a) cultivation of flowers, teas and other beverage crops and spices crops; and (b) mariculture and inland aquaculture. Enterprises engaging in restricted and prohibited projects stipulated by the State shall not enjoy the corporate income tax incentives stipulated in this Article.
第八十七条　企业所得税法第二十七条第(二)项所称国家重点扶持的公共基础设施项目，是指《公	**Article 87 Key public infrastructure projects supported by the State referred to in Article 27 (b) of the Corporate Income Tax Law shall mean the projects in respect of harbour port, airport, railway, highway, urban public transportation, electric power, water conservation etc. stipulated in the Catalogue of**

共基础设施项目企业所得税优惠目录》规定的港口码头、机场、铁路、公路、城市公共交通、电力、水利等项目。

企业从事前款规定的国家重点扶持的公共基础设施项目的投资经营的所得，自项目取得第一笔生产经营收入所属纳税年度起，第一年至第三年免征企业所得税，第四年至第六年减半征收企业所得税。

企业承包经营、承包建设和内部自建自用本条规定的项目，不得享受本条规定的企业所得税优惠。

Public Infrastructure Projects Entitled to Corporate Income Tax Incentives. The income derived by an enterprise investing and operating a key public infrastructure project supported by the State are entitled to exemption from corporate income tax for the period from the first year to the third year with effect from the tax year in which the first sum of production and business revenue is derived from the project and are entitled to reduction of corporate income tax at 50% for the period from the fourth year to the sixth year.

Contracted business projects, contracted construction projects and self-constructed projects for own use of an enterprise under this Article are not entitled to the corporate income tax incentives stipulated in this Article.

第八十八条 企业所得税法第二十七条第(三)项所称符合条件的环境保护、节能节水项目，包括公共污水处理、公共垃圾处理、沼气综合开发利用、节能减排技术改造、海水淡化等。项目的具体条件和范围由国务院财政、税务主管部门商国务院有关部门制订，报国务院批准后公布施行。

企业从事前款规定的符合条件

Article 88 Environmental protection, energy saving and water conservation projects which satisfy the requirements referred to in Article 27 (c) of the Corporate Income Tax Law shall include public sewage treatment, public garbage treatment, comprehensive development and utilization of biogas, technological transformation for energy saving and emission reduction and seawater desalination etc. The detailed requirements and scope of such projects shall be formulated by the finance and taxation departments of the State Council in consultation with the relevant departments of the State Council and submitted to the State Council for approval before promulgation and implementation. Corporate income tax on the income derived by an enterprise engaging in an environmental protection, energy saving or water conservation project which satisfies the requirements stipulated in the preceding

的环境保护、节能节水项目的所得，自项目取得第一笔生产经营收入所属纳税年度起，第一年至第三年免征企业所得税，第四年至第六年减半征收企业所得税。	paragraph shall be exempted for the period from the first year to the third year with effect from the tax year in which the first sum of production and business revenue is derived from the project and be reduced by half for the period from the fourth year to the sixth year.
第八十九条　依照本条例第八十七条和第八十八条规定享受减免税优惠的项目，在减免税期限内转让的，受让方自受让之日起，可以在剩余期限内享受规定的减免税优惠；减免税期限届满后转让的，受让方不得就该项目重复享受减免税优惠。	**Article 89 For a project which is entitled to the tax relief incentives stipulated in Articles 87 and 88 hereof is transferred during the tax relief period, the transferee may enjoy the stipulated tax relief incentives during the remaining tax relief period with effect from the date of transfer; for a project which is transferred after the tax relief period has expired, the transferee will not be entitled to tax relief incentives for such project.**
第九十条　企业所得税法第二十七条第(四)项所称符合条件的技术转让所得免征、减征企业所得税，是指一个纳税年度内，居民企业技术转让所得不超过 500 万元的部分，免征企业所得税；超过 500 万元的部分，减半征收企业所得税。	**Article 90 Corporate income tax reliefs for the income derived from transfer of technology which satisfies the requirements referred to in Article 27 (d) of the Corporate Income Tax Law shall mean that the income derived by a resident enterprise from transfer of technology within a tax year does not exceed 5 million yuan are entitled to exemption corporate income tax; while the portion exceeding 5 million yuan are entitled to a reduced corporate income tax rate of 50%.**
第九十一条　非居民企业取得企业所得税法第二十七条第(五)项	**Article 91 The income stipulated in Article 27 (e) of the Corporate Income Tax Law that are derived by a non- resident enterprise are entitled to a reduced corporate income tax rate of 10%.** The following income may be exempted from corporate

规定的所得，减按 10%的税率征收企业所得税。 下列所得可以免征企业所得税： （一）外国政府向中国政府提供贷款取得的利息所得； （二）国际金融组织向中国政府和居民企业提供优惠贷款取得的利息所得； （三）经国务院批准的其他所得。	income tax: (1) interest income derived by foreign governments from provision of loans to the Chinese government; (2) interest income derived by international financial institutions from provision of concessional loans to the Chinese government and resident enterprises; and (3) any other income approved by the State Council.
第九十二条　企业所得税法第二十八条第一款所称符合条件的小型微利企业，是指从事国家非限制和禁止行业，并符合下列条件的企业： （一）工业企业，年度应纳税所得额不超过 30 万元，从业人数不超过 100 人，资产总额不超过 3000 万元； （二）其他企业，年度应纳税所	**Article 92 Qualified small enterprises with meager profit referred to in Article 28.1 of the Corporate Income Tax Law shall mean the enterprises engaging in industries which are not restricted or prohibited by the State and satisfy the following conditions:** (1) industrial enterprises, with annual taxable amount of income of no more than 300,000 yuan, less than 100 employees and total amount of assets not exceeding 30 million yuan; and (2) other enterprises, with an annual taxable amount of income of no more than 300 ,000 yuan, at most 80 employees, and a total amount of assets not exceeding 10 million yuan.

得额不超过 30 万元，从业人数不超过 80 人，资产总额不超过 1000 万元。	

第九十三条 企业所得税法第二十八条第二款所称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，并同时符合下列条件的企业：

（一）产品（服务）属于《国家重点支持的高新技术领域》规定的范围；

（二）研究开发费用占销售收入的比例不低于规定比例；

（三）高新技术产品（服务）收入占企业总收入的比例不低于规定比例；

（四）科技人员占企业职工总数的比例不低于规定比例；

（五）高新技术企业认定管理办法规定的其他条件。

《国家重点支持的高新技术领

Article 93 A high-tech enterprise in need of key support from the State referred to in Article 28.2 of the Corporate Income Tax Law shall mean an enterprise which owns core independent intellectual property and satisfies the following conditions: (1) Its products (services) shall fall under the scope stipulated in the High-tech Areas with Key National Support;

(2) The proportion of its research and development expenses to its sales revenue shall not be lower than the stipulated proportion;

(3) The proportion of its revenue from high-tech products (services) to its total revenue shall not be lower than the stipulated proportion;

(4) The proportion of the number of its scientific and technological personnel to the total number of its employees shall not be lower than the prescribed proportion; and

(5) It shall satisfy any other conditions stipulated in the accreditation and administration measures for high-tech enterprises.

The High-tech Areas with Key National Support and the accreditation and administration measures for high-tech enterprises shall be formulated by the industry and information technology department, science and technology department as well as finance and taxation departments of the State Council in consultation with the relevant departments of the State Council and submitted to the State Council for approval before promulgation and implementation.

域》和高新技术企业认定管理办法由国务院工业和信息化、科技、财政、税务主管部门商国务院有关部门制订，报国务院批准后公布施行。

第九十四条 企业所得税法第二十九条所称民族自治地方，是指依照《中华人民共和国民族区域自治法》的规定，实行民族区域自治的自治区、自治州、自治县。 对民族自治地方内国家限制和禁止行业的企业，不得减征或者免征企业所得税。	**Article 94 Ethnic autonomous regions referred to in Article 29 of the Corporate Income Tax Law shall mean autonomous regions, autonomous prefectures and autonomous counties that practise regional ethnic autonomy in accordance with the provisions of the Law of the People's Republic of China on Regional Ethnic Autonomy.** Enterprises in restricted or prohibited industries in ethnic autonomous regions are not entitled to corporate income tax reliefs.
第九十五条 企业所得税法第三十条第(一)项所称研究开发费用的加计扣除，是指企业为开发新技术、新产品、新工艺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。	**Article 95 Weighted deduction of research and development expenses referred to in Article 30 (a) of the Corporate Income Tax Law shall mean that where an enterprise has incurred research and development expenses in the development of new technologies, new products and new processes but intangible assets are yet to be formed and included in the profit and loss for the current period, 50% of the research and development expenses shall be deducted on the basis of the actual deduction pursuant to the provisions; where intangible assets are formed, 150% of the cost of intangible assets shall be amortized.**
第九十六条 企业所得税法第	**Article 96 The weighted deduction of salary payment made by**

三十条第（二）项所称企业安置残疾人员所支付的工资的加计扣除，是指企业安置残疾人员的，在按照支付给残疾职工工资据实扣除的基础上，按照支付给残疾职工工资的100%加计扣除。残疾人员的范围适用《中华人民共和国残疾人保障法》的有关规定。 企业所得税法第三十条第（二）项所称企业安置国家鼓励安置的其他就业人员所支付的工资的加计扣除办法，由国务院另行规定。	**an enterprise for settling its disabled employees referred to in Article 30 (b) of the Corporate Income Tax Law shall mean that where an enterprise makes the settlement for its disabled employees, the enterprise may deduct additional 100% of the salary payment to its disabled employees on the basis of deduction as per actual conditions of the salary payment to its disabled employees. The scope of the disabled shall be subject to relevant provisions of the Law of the People's Republic of China on Protection of Disabled Persons.** The weighted deduction measures for wages paid by an enterprise to other employees as encouraged by the State referred to in Article 30 (b) of the Corporate Income Tax Law shall be separately formulated by the State Council.
第九十七条　企业所得税法第三十一条所称抵扣应纳税所得额，是指创业投资企业采取股权投资方式投资于未上市的中小高新技术企业 2 年以上的，可以按照其投资额的 70%在股权持有满 2 年的当年抵扣该创业投资企业的应纳税所得额；当年不足抵扣的，可以在以后纳税年度结转抵扣。	**Article 97 Offsetting against the taxable amount of income referred to in Article 31 of the Corporate Income Tax Law shall mean that where a venture capital enterprise invests in non-listed small- or medium-sized high-tech enterprises by way of equity investment for two years or more, 70% of its investment amount in the year when the equity has been held for two years may be offset against its taxable amount of income; the balance after offset may be carried forward to subsequent tax years for further offset.**
第九十八条　企业所得税法第三十二条所称可以采取缩短折旧年	**Article 98 Fixed assets that can be depreciated under the shortened depreciation method or the accelerated depreciation method, as referred to in Article 32 of the**

限或者采取加速折旧的方法的固定资产，包括： （一）由于技术进步，产品更新换代较快的固定资产； （二）常年处于强震动、高腐蚀状态的固定资产。 采取缩短折旧年限方法的，最低折旧年限不得低于本条例第六十条规定折旧年限的 60%；采取加速折旧方法的，可以采取双倍余额递减法或者年数总和法。	**Corporate Income Tax Law, include:** (1) fixed assets susceptible to fast obsolescence due to technological progress and fast upgrading of products; and (2) fixed assets which are constantly subject to strong vibrations or high corrosion. Where the shortened depreciation method is adopted, the minimum depreciation period shall not be less than 60% of the depreciation period stipulated in Article 60 hereof; where the accelerated depreciation method is adopted, the double-declining balance method or the sum-of-years depreciation method may be selected.
第九十九条 企业所得税法第三十三条所称减计收入，是指企业以《资源综合利用企业所得税优惠目录》规定的资源作为主要原材料，生产国家非限制和禁止并符合国家和行业相关标准的产品取得的收入，减按 90%计入收入总额。 前款所称原材料占生产产品材料的比例不得低于《资源综合利用企业所得税优惠目录》规定的标准。	**Article 99 Deduction of income referred to in Article 33 of the Corporate Income Tax Law shall mean that 90% of the income derived by an enterprise which uses the resources stipulated in the Catalogue of Resources for Comprehensive Utilization Entitled to Corporate Income Tax Incentives as key raw materials to manufacture products which are not restricted or prohibited by the State and which comply with the relevant standards of the State and the industry can be included in the total income amount.** The proportion of raw materials referred to in the preceding paragraph to the materials used in the production of products shall not be lower than the standards set forth in the Catalogue of Resources for Comprehensive Utilization Entitled to Corporate Income Tax Incentives.

第一百条　企业所得税法第三十四条所称税额抵免，是指企业购置并实际使用《环境保护专用设备企业所得税优惠目录》、《节能节水专用设备企业所得税优惠目录》和《安全生产专用设备企业所得税优惠目录》规定的环境保护、节能节水、安全生产等专用设备的，该专用设备的投资额的 10%可以从企业当年的应纳税额中抵免；当年不足抵免的，可以在以后 5 个纳税年度结转抵免。

享受前款规定的企业所得税优惠的企业，应当实际购置并自身实际投入使用前款规定的专用设备；企业购置上述专用设备在 5 年内转让、出租的，应当停止享受企业所得税优惠，并补缴已经抵免的企业所得税税款。

Article 100 The tax credit referred to in Article 34 of the Corporate Income Tax Law shall mean that where an enterprise has purchased dedicated equipment for use in environmental protection, energy saving or water conservation, or work safety purposes etc. stipulated in the Catalogue of Dedicated Equipment for Environmental Protection Entitled to Corporate Income Tax Incentives, the Catalogue of Dedicated Equipment for Energy Saving or Water Conservation Entitled to Corporate Income Tax Incentives, the Catalogue of Dedicated Equipment for Work Safety Entitled to Corporate Income Tax Incentives, 10% of the amount invested in the dedicated equipment may be credited against the enterprise's tax amount payable for the current year; the balance after credit may be carried forward to the following five tax years for further credit. An enterprise which enjoys the corporate income tax incentives stipulated in the preceding paragraph shall have actually purchased and used the dedicated equipment stipulated in the preceding paragraph; where the enterprise which has purchased the aforesaid dedicated equipment transfers or leases such equipment within five years, it shall cease to enjoy the corporate income tax incentives and make respective payment of the corporate income tax that has been credited.

第一百零一条　本章第八十七条、第九十九条、第一百条规定的企业所得税优惠目录，由国务院财政、税务主管部门商国务院有关部门制订，报国务院批准后公布施

Article 101 The catalogues for corporate income tax incentives stipulated in Articles 87, 99 and 100 of this Chapter shall be formulated by the finance and taxation departments of the State Council in consultation with the relevant departments of the State Council and submitted to the State Council for approval before promulgation and implementation.

行。

第一百零二条　企业同时从事适用不同企业所得税待遇的项目的，其优惠项目应当单独计算所得，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。	**Article 102 Where an enterprise engages in projects to which different corporate income tax treatments apply, income shall be computed for the incentive project separately and period expenses of the enterprise shall be reasonably apportioned; where the income of the incentive project is not computed separately, the enterprise shall not enjoy the corporate income tax incentives.**
第五章 源 泉 扣 缴	**Chapter V Withholding at Source**
第一百零三条　依照企业所得税法对非居民企业应当缴纳的企业所得税实行源泉扣缴的，应当依照企业所得税法第十九条的规定计算应纳税所得额。 企业所得税法第十九条所称收入全额，是指非居民企业向支付人收取的全部价款和价外费用。	**Article 103 Where corporate income tax to be paid by a non-resident enterprise is to be withheld at source pursuant to the Corporate Income Tax Law, the taxable amount of income shall be computed pursuant to the provisions of Article 19 of the Corporate Income Tax Law.** Total amount of income referred to in Article 19 of the Corporate Income Tax Law shall mean the full price and other charges other than price collected by a non-resident enterprise from payors.
第一百零四条　企业所得税法第三十七条所称支付人，是指依照有关法律规定或者合同约定对非居民企业直接负有支付相关款项义务的单位或者个人。	**Article 104 A payor referred to in Article 37 of the Corporate Income Tax Law shall mean an organization or individual which bears direct obligation to pay the relevant amount to a non- resident enterprise pursuant to the relevant provisions of the laws or contractual provisions.**
第一百零五条　企业所得税法	**Article 105 Payment referred to in Article 37 of the Corporate**

第三十七条所称支付，包括现金支付、汇拨支付、转账支付和权益兑价支付等货币支付和非货币支付。 企业所得税法第三十七条所称到期应支付的款项，是指支付人按照权责发生制原则应当计入相关成本、费用的应付款项。	**Income Tax Law shall include cash payment, payment by remittance, fund transfer, payment of consideration for interests and other monetary payment and non-monetary payment.** Due and payable amounts referred to in Article 37 of the Corporate Income Tax Law shall mean the amounts payable by a payor which shall be included in the relevant costs and expenses under the accrual principle.
第一百零六条　企业所得税法第三十八条规定的可以指定扣缴义务人的情形，包括： （一）预计工程作业或者提供劳务期限不足一个纳税年度，且有证据表明不履行纳税义务的； （二）没有办理税务登记或者临时税务登记，且未委托中国境内的代理人履行纳税义务的； （三）未按照规定期限办理企业所得税纳税申报或者预缴申报的。 前款规定的扣缴义务人，由县级以上税务机关指定，并同时告知扣缴义务人所扣税款的计算依据、计算方法、扣缴期限和扣缴方式。	**Article 106 The circumstances where a withholding agent may be appointed pursuant to the provisions of Article 38 of the Corporate Income Tax Law include:** (1) Where the expected project period or period for provision of labour services is less than a tax year, and there is evidence of non-performance of tax payment obligations; (2) Where tax registration or provisional tax registration formalities have not been completed and the taxpayer has not appointed an agent in China to perform tax payment obligations on its behalf; and (3) Where the corporate income tax return or the corporate income tax return for prepayment has not been filed within the stipulated period. A withholding agent stipulated in the preceding paragraph shall be appointed by tax authorities of county level or above and the withholding agent shall be notified of the computation basis for tax withholding, computation method, withholding period and withholding method.

第一百零七条 企业所得税法第三十九条所称所得发生地，是指依照本条例第七条规定的原则确定的所得发生地。在中国境内存在多处所得发生地的，由纳税人选择其中之一申报缴纳企业所得税。	**Article 107 The location of occurrence of income referred to in Article 39 of the Corporate Income Tax Law shall mean the location of occurrence of income determined under the principle stipulated in Article 7 hereof. Where income is derived in multiple locations in China, the taxpayer shall select one of the locations for filing its corporate income tax return.**
第一百零八条 企业所得税法第三十九条所称该纳税人在中国境内其他收入，是指该纳税人在中国境内取得的其他各种来源的收入。 税务机关在追缴该纳税人应纳税款时，应当将追缴理由、追缴数额、缴纳期限和缴纳方式等告知该纳税人。	**Article 108 Other income of a taxpayer in China referred to in Article 39 of the Corporate Income Tax Law shall mean income from any other sources derived in China by a taxpayer.** When recovering the tax payable by the taxpayer, the tax authorities shall inform the taxpayer of the reasons for the recovery, the amount of the recovery, the time limit for payment and the method of payment, etc.
第六章 特别纳税调整	**Chapter VI Special Tax Adjustments**
第一百零九条 企业所得税法第四十一条所称关联方，是指与企业有下列关联关系之一的企业、其他组织或者个人： （一）在资金、经营、购销等方面存在直接或者间接的控制关系； （二）直接或者间接地同为第三	**Article 109 A related party referred to in Article 41 of the Corporate Income Tax Law shall mean an enterprise, organization or individual relating to an enterprise in the following manner:** (1) There is direct or indirect control relationship in respect of funds, operation, purchase and sales; (2) They are under direct or indirect control by the same third party; and (3) Any other related relationships in terms of interests.

者控制；

（三）在利益上具有相关联的其他关系。

第一百一十条 企业所得税法第四十一条所称独立交易原则，是指没有关联关系的交易各方，按照公平成交价格和营业常规进行业务往来遵循的原则。	**Article 110 Arm's length principle referred to in Article 41 of the Corporate Income Tax Law shall mean the principle that the parties to a transaction who are not related to each other should conduct business transactions in accordance with fair transaction prices and business practices.**
第一百一十一条 企业所得税法第四十一条所称合理方法，包括： （一）可比非受控价格法，是指按照没有关联关系的交易各方进行相同或者类似业务往来的价格进行定价的方法； （二）再销售价格法，是指按照从关联方购进商品再销售给没有关联关系的交易方的价格，减除相同或者类似业务的销售毛利进行定价的方法； （三）成本加成法，是指按照成本加合理的费用和利润进行定价的	**Article 111 Reasonable methods referred to in Article 41 of the Corporate Income Tax Law shall include:** (1) comparable uncontrolled price method, which refers to the method of pricing according to the price of the same or similar business transactions between the parties to a transaction who are not related to each other; (2) resale price method, which refers to the method of pricing based on the price of goods purchased from related parties and then sold to unrelated parties, less the gross profit on sales of the same or similar business; (3) cost-plus method, which refers to the method of pricing according to the cost plus reasonable expenses and profits; (4) transactional net margin method, which refers to the method of determining profits according to the net profit level obtained from the same or similar business transactions of unrelated parties to a transaction; (5) method of profit division, which refers to the method of distributing the consolidated profits or losses of an enterprise and its related parties among the parties under reasonable criteria; and

方法；

(6) any other method which complies with the arm's length principle.

（四）交易净利润法，是指按照没有关联关系的交易各方进行相同或者类似业务往来取得的净利润水平确定利润的方法；

（五）利润分割法，是指将企业与其关联方的合并利润或者亏损在各方之间采用合理标准进行分配的方法；

（六）其他符合独立交易原则的方法。

第一百一十二条 企业可以依照企业所得税法第四十一条第二款的规定，按照独立交易原则与其关联方分摊共同发生的成本，达成成本分摊协议。

企业与其关联方分摊成本时，应当按照成本与预期收益相配比的原则进行分摊，并在税务机关规定的期限内，按照税务机关的要求报送有关资料。

企业与其关联方分摊成本时违

Article 112 An enterprise may, pursuant to the provisions of Article 41.2 of the Corporate Income Tax Law, share the costs jointly incurred with its related party (ies) pursuant to the arm's length principle, with a cost sharing agreement concluded. An enterprise and its related party (ies) shall share costs under the principle of matching costs and forecast gains; the enterprise shall submit the relevant information to the tax authorities within the period stipulated as required by the tax authorities.

Where the sharing of costs between an enterprise and its related party (ies) violates the provisions of this Article.1 or this Article.2, the shared costs shall not be deducted for computation of taxable amount of income.

反本条第一款、第二款规定的，其自行分摊的成本不得在计算应纳税所得额时扣除。	
第一百一十三条 企业所得税法第四十二条所称预约定价安排，是指企业就其未来年度关联交易的定价原则和计算方法，向税务机关提出申请，与税务机关按照独立交易原则协商、确认后达成的协议。	**Article 113 Advance pricing arrangements referred to in Article 42 of the Corporate Income Tax Law shall mean that the application submitted by an enterprise to the tax authorities in respect of its pricing principle and computation method for the transactions with its related party (ies) in subsequent years and the agreement reached between the enterprise and the tax authorities following negotiation and under the arm's length principle.**
第一百一十四条 企业所得税法第四十三条所称相关资料，包括： （一）与关联业务往来有关的价格、费用的制定标准、计算方法和说明等同期资料； （二）关联业务往来所涉及的财产、财产使用权、劳务等的再销售（转让）价格或者最终销售（转让）价格的相关资料； （三）与关联业务调查有关的其他企业应当提供的与被调查企业可比的产品价格、定价方式以及利润	**Article 114 Relevant materials referred to in Article 43 of the Corporate Income Tax Law shall include:** (1) the standards, computation method and explanatory notes on formulation of prices and expenses relating to business dealings with related party (ies) for the relevant period; (2) the relevant materials pertaining to resale (transfer) prices or final sales (transfer) prices of property, property use rights, labour services etc. involved in business dealings with related party (ies); (3) materials pertaining to comparable product prices, pricing method and profit margin etc. of the enterprise under investigation, which should be provided by other enterprises relating to the investigation of business dealings with related party (ies); and (4) any other materials relating to business dealings with related party (ies). Other enterprises relating to the investigation of business dealings with related party (ies) referred to in Article 43 of the Corporate Income Tax Law shall mean the enterprises which are similar to the enterprise under investigation in terms of the contents and

水平等资料； （四）其他与关联业务往来有关的资料。 企业所得税法第四十三条所称与关联业务调查有关的其他企业，是指与被调查企业在生产经营内容和方式上相类似的企业。 企业应当在税务机关规定的期限内提供与关联业务往来有关的价格、费用的制定标准、计算方法和说明等资料。关联方以及与关联业务调查有关的其他企业应当在税务机关与其约定的期限内提供相关资料。	methods of production and business operations. An enterprise shall provide materials pertaining to standards setting, computation method and explanatory notes on prices and expenses relating to business dealings with related party (ies) within the period stipulated by the tax authorities. The related party (ies) and other enterprises relating to the investigation of business dealings with related party (ies) shall provide the relevant materials within the period agreed with the tax authorities.
第一百一十五条 税务机关依照企业所得税法第四十四条的规定核定企业的应纳税所得额时，可以采用下列方法： （一）参照同类或者类似企业的利润率水平核定； （二）按照企业成本加合理的费	**Article 115 The tax authorities may adopt any of the following methods for assessment of the taxable amount of income of an enterprise pursuant to the provisions of Article 44 of the Corporate Income Tax Law:** (1) assessment based on the profit margin of identical or similar enterprises mutatis mutandis; (2) assessment based on costs plus reasonable expenses and profit of the enterprise; (3) assessment based on the reasonable ratio for the overall profit of the related-party group; or (4) assessment under any other reasonable methods.

用和利润的方法核定； （三）按照关联企业集团整体利润的合理比例核定； （四）按照其他合理方法核定。 企业对税务机关按照前款规定的方法核定的应纳税所得额有异议的，应当提供相关证据，经税务机关认定后，调整核定的应纳税所得额。	Where an enterprise disagrees with the taxable amount of income assessed by the tax authorities under a method stipulated in the preceding paragraph, the enterprise shall provide the relevant evidence and the assessed taxable amount of income shall be adjusted upon verification by the tax authorities.
第一百一十六条 企业所得税法第四十五条所称中国居民，是指根据《中华人民共和国个人所得税法》的规定，就其从中国境内、境外取得的所得在中国缴纳个人所得税的个人。	**Article 116 A Chinese resident referred to in Article 45 of the Corporate Income Tax Law shall mean an individual who pays individual income tax in China pursuant to the Individual Income Tax Law of the People's Republic of China for income derived by him/her in China and overseas.**
第一百一十七条 企业所得税法第四十五条所称控制，包括： （一）居民企业或者中国居民直接或者间接单一持有外国企业 10%以上有表决权股份，且由其共同持有该外国企业 50%以上股份；	**Article 117 Control referred to in Article 45 of the Corporate Income Tax Law shall include either of the following circumstances:** (1) Where a resident enterprise or a Chinese resident directly or indirectly holds 10% or more of voting shares solely in a foreign enterprise, and jointly holds 50% or more of the shares in the foreign enterprise; or (2) Where the shareholding percentage of a resident enterprise or a resident enterprise and a Chinese resident has yet to attain the criteria stipulated in item (1) above, but it/they has (have) substantive control over the foreign enterprise in terms of shares,

（二）居民企业，或者居民企业和中国居民持股比例没有达到第（一）项规定的标准，但在股份、资金、经营、购销等方面对该外国企业构成实质控制。

funds, business operations and purchases and sales etc.

第一百一十八条 企业所得税法第四十五条所称实际税负明显低于企业所得税法第四条第一款规定税率水平，是指低于企业所得税法第四条第一款规定税率的 50%。

Article 118 The actual tax burden is clearly lower than the tax rate stipulated in Article 4.1 of the Corporate Income Tax Law as referred to in Article 45 of the Corporate Income Tax Law shall mean the actual tax burden is less than 50% of the tax rate stipulated in Article 4.1 of the Corporate Income Tax Law.

第一百一十九条 企业所得税法第四十六条所称债权性投资，是指企业直接或者间接从关联方获得的，需要偿还本金和支付利息或者需要以其他具有支付利息性质的方式予以补偿的融资。

企业间接从关联方获得的债权性投资，包括：

（一）关联方通过无关联第三方提供的债权性投资；

（二）无关联第三方提供的、由关联方担保且负有连带责任的债权

Article 119 Debt investments referred to in Article 46 of the Corporate Income Tax Law shall mean financing obtained by an enterprise directly or indirectly from a related party which requires the enterprise to repay principal and pay interest or make compensation in any other method of the nature of payment of interest. Debt investments obtained by an enterprise from a related party indirectly include:

(1) debt investments provided by a related party through a non-related third party;

(2) debt investments provided by a non-related third party and guaranteed by a related party which bears joint and several liability; and

(3) any other debt investments obtained from a related party indirectly with the essence of debt.

Equity investments referred to in Article 46 of the Corporate Income Tax Law shall mean investments accepted by an enterprise where principal repayment and interest payment are not

性投资；

（三）其他间接从关联方获得的具有负债实质的债权性投资。

企业所得税法第四十六条所称权益性投资，是指企业接受的不需要偿还本金和支付利息，投资人对企业净资产拥有所有权的投资。

企业所得税法第四十六条所称标准，由国务院财政、税务主管部门另行规定。

required and the investor owns the enterprise's net assets.

Standards referred to in Article 46 of the Corporate Income Tax Law shall be separately formulated by the finance and taxation departments of the State Council.

第一百二十条 企业所得税法第四十七条所称不具有合理商业目的，是指以减少、免除或者推迟缴纳税款为主要目的。

Article 120 "Without reasonable commercial objectives" referred to in Article 47 of the Corporate Income Tax Law shall mean having the main purposes of reduction, exemption or deferment of tax payments.

第一百二十一条 税务机关根据税收法律、行政法规的规定，对企业作出特别纳税调整的，应当对补征的税款，自税款所属纳税年度的次年 6 月 1 日起至补缴税款之日止的期间，按日加收利息。

前款规定加收的利息，不得在计算应纳税所得额时扣除。

Article 121 Where the taxation authorities make a special tax adjustment for an enterprise pursuant to the taxation laws and administrative regulations, as for the tax payment additionally levied, an additional interest shall be charged for the tax payment period from 1 June of the year following the applicable tax year to the date of retroactive tax payment on a daily basis. The interest additionally charged pursuant to the provisions of the preceding paragraph shall not be deducted for computation of taxable amount of income.

第一百二十二条　企业所得税法第四十八条所称利息，应当按照税款所属纳税年度中国人民银行公布的与补税期间同期的人民币贷款基准利率加 5 个百分点计算。 企业依照企业所得税法第四十三条和本条例的规定提供有关资料的，可以只按前款规定的人民币贷款基准利率计算利息。	**Article 122 Interest referred to in Article 48 of the Corporate Income Tax Law shall be computed at the Renminbi-denominated loan benchmark interest rate announced by the People's Bank of China in the tax year in respect of the tax amount for the same period as the retrospective tax payment period plus five percentage points.** An enterprise which provides the relevant information pursuant to the provisions of Article 43 of the Corporate Income Tax Law and these Regulations may compute interest at the Renminbi-denominated loan benchmark interest rate stipulated in the preceding paragraph.
第一百二十三条　企业与其关联方之间的业务往来，不符合独立交易原则，或者企业实施其他不具有合理商业目的安排的，税务机关有权在该业务发生的纳税年度起 10 年内，进行纳税调整。	**Article 123 Where a business dealing between an enterprise and its related party (ies) does not comply with the arm's length principle or the enterprise has made other arrangements with no reasonable commercial objectives, the tax authorities shall have the right to make tax adjustment for it within 10 years from the tax year in which the business dealing takes place.**
第七章 征 收 管 理	**Chapter VII Levying and Management**
第一百二十四条　企业所得税法第五十条所称企业登记注册地，是指企业依照国家有关规定登记注册的住所地。	**Article 124 The place of incorporation of an enterprise referred to in Article 50 of the Corporate Income Tax Law shall mean the place of incorporation of the enterprise pursuant to the relevant provisions of the State.**
第一百二十五条　企业汇总计算并缴纳企业所得税时，应当统一	**Article 125 When computing and paying corporate income tax on a consolidated basis, an enterprise shall compute its taxable amount of income on a consolidated basis; the detailed measures shall be separately formulated by the**

核算应纳税所得额，具体办法由国务院财政、税务主管部门另行制定。	**finance and taxation departments of the State Council.**
第一百二十六条 企业所得税法第五十一条所称主要机构、场所，应当同时符合下列条件：	**Article 126 A principal office or premise referred to in Article 51 of the Corporate Income Tax Law shall satisfy the following conditions concurrently:** (1) It shall bear supervision and management responsibilities for the production and business activities of the other offices and premises; and
（一）对其他各机构、场所的生产经营活动负有监督管理责任；	(2) It shall set up complete accounts and vouchers that can must accurately reflect the income, costs, expenses and profit and loss of each office or premise.
（二）设有完整的账簿、凭证，能够准确反映各机构、场所的收入、成本、费用和盈亏情况。	
第一百二十七条 企业所得税分月或者分季预缴，由税务机关具体核定。 企业根据企业所得税法第五十四条规定分月或者分季预缴企业所得税时，应当按照月度或者季度的实际利润额预缴；按照月度或者季度的实际利润额预缴有困难的，可以按照上一纳税年度应纳税所得额的月度或者季度平均额预缴，或者按照经税务机关认可的其他方法预	**Article 127 The prepayment of corporate income tax on a monthly or quarterly basis shall be determined by the taxation authorities in the light of actual situations.** When making prepayment of corporate income tax on a monthly or quarterly basis pursuant to the provisions of Article 54 of the Corporate Income Tax Law, an enterprise shall make prepayment based on its actual profit amount of the month or quarter; if there is difficulty in making prepayment based on the actual profit of the month or quarter, prepayment may be made based on the average monthly or quarterly amount of the taxable income in the preceding tax year or under any other method approved by the tax authorities. The prepayment method, once determined, shall not be changed without permission within the tax year.

缴。预缴方法一经确定，该纳税年度内不得随意变更。	
第一百二十八条 企业在纳税年度内无论盈利或者亏损，都应当依照企业所得税法第五十四条规定的期限，向税务机关报送预缴企业所得税纳税申报表、年度企业所得税纳税申报表、财务会计报告和税务机关规定应当报送的其他有关资料。	**Article 128 Regardless of realizing profits or suffering losses in a tax year, an enterprise shall submit to the taxation authorities its Corporate Income Tax Return for Prepayment, Annual Corporate Income Tax Return, financial statements and any other materials as required by the taxation authorities within the time limit stipulated in Article 54 of the Corporate Income Tax Law.**
第一百二十九条 企业所得以人民币以外的货币计算的，预缴企业所得税时，应当按照月度或者季度最后一日的人民币汇率中间价，折合成人民币计算应纳税所得额。年度终了汇算清缴时，对已经按照月度或者季度预缴税款的，不再重新折合计算，只就该纳税年度内未缴纳企业所得税的部分，按照纳税年度最后一日的人民币汇率中间价，折合成人民币计算应纳税所得额。 经税务机关检查确认，企业少	**Article 129 Where the income of an enterprise is computed in a currency other than Renminbi (RMB), the enterprise shall compute the taxable amount of income converted in Renminbi at the central parity of the RMB exchange rate on the last day of the month or quarter when making prepayment of corporate income tax. For the final settlement at the end of a year, the enterprise is not required to convert the tax anew for computation which has been prepaid in monthly or quarterly installments. Instead, the enterprise is only required to convert the unpaid corporate income tax into RMB for computation at the central parity of the RMB exchange rate on the last day of the tax year.** If, upon check by the tax authorities, it is confirmed that an enterprise has under-computed or over-computed the income specified in the preceding paragraph, the under-computed or over- computed income shall be converted into RMB to compute the taxable income at the central parity of the RMB exchange rate on the last day of the preceding month when the retroactive payment or refund of tax is confirmed upon check, and the amount of tax to be paid retroactively or refunded shall then be computed.

计或者多计前款规定的所得的，应当按照检查确认补税或者退税时的上一个月最后一日的人民币汇率中间价，将少计或者多计的所得折合成人民币计算应纳税所得额，再计算应补缴或者应退的税款。	
第八章 附 则	**Chapter VIII Supplementary Provisions**
第一百三十条 企业所得税法第五十七条第一款所称本法公布前已经批准设立的企业，是指企业所得税法公布前已经完成登记注册的企业。	**Article 130 Enterprises incorporated upon approval before the promulgation of this Law referred to Article 57.1 of the Corporate Income Tax Law shall mean the enterprises which have completed registration before the promulgation of the Corporate Income Tax Law.**
第一百三十一条 在香港特别行政区、澳门特别行政区和台湾地区成立的企业，参照适用企业所得税法第二条第二款、第三款的有关规定。	**Article 131 The relevant provisions of Article 2.2 and Article 2.3 of the Corporate Income Tax Law shall apply mutatis mutandis to the enterprises incorporated in Hong Kong Special Administrative Region, Macau Special Administrative Region or Taiwan Region.**
第一百三十二条 本条例自 2008 年 1 月 1 日起施行。1991 年 6 月 30 日国务院发布的《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》和 1994 年 2 月 4 日财政部发布的《中华人民共和	**Article 132 These Regulations shall come into force as of January 1, 2008, repealing simultaneously the Implementing Rules for the Corporate Income Tax Law of the People's Republic of China for Foreign-invested Enterprises and Foreign Enterprises promulgated by the State Council on 30 June 1991 and the Implementing Rules for the Provisional Regulations of the People's Republic of China on Corporate Income Tax promulgated by the Ministry of Finance on 4 February 1994.**

国企业所得税暂行条例实施细则》同时废止。	

扫一扫，手机阅读更方便