高新技术企业认定管理办法（2016 修订）

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各省、自治区、直辖市及计划单列市科技厅（委、局）、财政厅（局）、国家税务局、地方税务局：

根据《中华人民共和国企业所得税法》及其实施条例有关规定，为加大对科技型企业特别是中小企业的政策扶持，有力推动大众创业、万众创新，培育创造新技术、新业态和提供新供给的生力军，促进经济升级发展，科技部、财政部、国家税务总局对《高新技术企

Administrative Measures on Accreditation of High-tech Enterprises (2016 Revision)

Guokefahuo [2016] No. 32

To: All science and technology offices (commissions, bureaux), finance offices (bureaux), State tax bureaux and local tax bureaux of all provinces, autonomous regions, centrally-administered municipalities and municipalities with unilateral planning

Pursuant to the relevant provisions of the Enterprise Income Tax Law of the People's Republic of China and its Implementation Regulations, for the purposes of reinforcing policy support for technology enterprises, particularly small and medium enterprises, providing a strong impetus for mass entrepreneurship and innovation, cultivate a new force for creation of new technologies, new dynamics and new supply, and promoting economic upgrade and development, the Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation have revised and improved upon the Administrative Measures on Accreditation of High-tech Enterprises. Upon approval by the State Council, the revised Administrative Measures on Accreditation of High-tech Enterprises is hereby promulgated for your implementation.

Ministry of Science and Technology

业认定管理办法》进行了修订完善。经国务院批准，现将新修订的《高新技术企业认定管理办法》印发给你们，请遵照执行。 科技部 财政部 国家税务总局 2016 年 1 月 29 日 **高新技术企业认定管理办法**	Ministry of Finance State Administration of Taxation 29 January 2016 **Administrative Measures on Accreditation of High-tech Enterprises (2016 Revision)**
第一章 总 则	**Chapter 1 General Principles**
第一条 为扶持和鼓励高新技术企业发展，根据《中华人民共和国企业所得税法》（以下称《企业所得税法》）、《中华人民共和国企业所得税法实施条例》（以下称《实施条例》）有关规定，特制定本办法。	**Article 1 These Measures are formulated pursuant to the relevant provisions of the Enterprise Income Tax Law of the People's Republic of China (hereinafter referred to as the "Enterprise Income Tax Law") and the Implementation Regulations for the Enterprise Income Tax Law of the People's Republic of China (hereinafter referred to as the "Implementation Regulations") for the purpose of supporting and encouraging development of high-tech enterprises.**
第二条 本办法所称的高新技术企业是指：在《国家重点支持的高新技术领域》内，持续进行研究开发与技术成果转化，形成企业核	**Article 2 High-tech enterprises referred to in these Measures shall mean resident enterprises registered in China (excluding Hong Kong, Macau and Taiwan) which are continuously engaging in research and development and technology commercialisation within the realm of the Regions of Advanced Technologies Strongly Supported by the State,**

心自主知识产权，并以此为基础开展经营活动，在中国境内（不包括港、澳、台地区）注册的居民企业。	**forming the core independent intellectual property of the enterprise, and carrying out business activities on such basis.**
第三条 高新技术企业认定管理工作应遵循突出企业主体、鼓励技术创新、实施动态管理、坚持公平公正的原则。	**Article 3 Administration of accreditation of high-tech enterprises shall comply with the principles of emphasising the enterprise entity, encouraging technological advancement, implementing dynamic management and adhering to fairness and equitableness.**
第四条 依据本办法认定的高新技术企业，可依照《企业所得税法》及其《实施条例》、《中华人民共和国税收征收管理法》（以下称《税收征管法》）及《中华人民共和国税收征收管理法实施细则》（以下称《实施细则》）等有关规定，申报享受税收优惠政策。	**Article 4 High-tech enterprises accredited pursuant to these Measures may declare and claim tax incentives pursuant to the Enterprise Income Tax Law and its Implementation Regulations, the Administrative Law of the People's Republic of China on the Levying and Collection of Taxes (hereinafter referred to as the "Tax Collection Law"), the Implementation Regulations for the Law of the People's Republic of China on Administration of Tax Collection (hereinafter referred to as the "Implementation Regulations") etc.**
第五条 科技部、财政部、税务总局负责全国高新技术企业认定工作的指导、管理和监督。	**Article 5 The Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation shall be responsible for guiding, administering and supervising the accreditation of high-tech enterprises nationwide.**
第二章 组织与实施	**Chapter 2 Organisation and Implementation**
第六条 科技部、财政部、税务总局组成全国高新技术企业认定	**Article 6 The Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation shall form the Leading Team for Administration of Accreditation of High-tech Enterprises Nationwide (hereinafter referred to as the**

管理工作领导小组（以下称“领导小组”），其主要职责为： （一）确定全国高新技术企业认定管理工作方向，审议高新技术企业认定管理工作报告； （二）协调、解决认定管理及相关政策落实中的重大问题； （三）裁决高新技术企业认定管理事项中的重大争议，监督、检查各地区认定管理工作，对发现的问题指导整改。	**"Leading Team"), which shall mainly be responsible for:** (1) determine the direction for administration of accreditation of high-tech enterprises nationwide, and review the work reports on administration of accreditation of high-tech enterprises; (2) coordinate and resolve major issues in accreditation and implementation of related policies; and (3) rule on major disputes in accreditation of high-tech enterprises and, supervise and inspect the accreditation works in various localities, and guide the correction of problems discovered.
第七条　领导小组下设办公室，由科技部、财政部、税务总局相关人员组成，办公室设在科技部，其主要职责为： （一）提交高新技术企业认定管理工作报告，研究提出政策完善建议； （二）指导各地区高新技术企业认定管理工作，组织开展对高新技术企业认定管理工作的监督检查，对发现的问题提出整改处理建	**Article 7 The Leading Team shall establish an office at the Ministry of Science and Technology comprising the relevant personnel of the Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation. The main duties of the office shall include:** (1) submit work reports on administration of accreditation of high-tech enterprises, study and make recommendation on policy improvements; (2) guide administration of accreditation of high-tech enterprises at various localities, organise and implement the supervision and inspection of administration of accreditation of high-tech enterprises, and make recommendation on correction of problems discovered; (3) take charge of administration of filing of the qualifications of experts involved in accreditation of high-tech enterprises at various localities, announce name list of accredited high-tech enterprises,

议；

and issue high-tech enterprise certificate serial numbers;

（三）负责各地区高新技术企业认定工作的备案管理，公布认定的高新技术企业名单，核发高新技术企业证书编号；

(4) set up and manage the "Network for Administration of Accreditation of High-tech Enterprises"; and

（四）建设并管理“高新技术企业认定管理工作网”；

(5) take on other tasks assigned by the Leading Team.

（五）完成领导小组交办的其他工作。

第八条 各省、自治区、直辖市、计划单列市科技行政管理部门同本级财政、税务部门组成本地区高新技术企业认定管理机构（以下称“认定机构”）。认定机构下设办公室，由省级、计划单列市科技、财政、税务部门相关人员组成，办公室设在省级、计划单列市科技行政主管部门。认定机构主要职责为：

Article 8 The science and technology administration and management authorities of the provinces, autonomous regions, centrally-administered municipalities and municipalities with unilateral planning shall, jointly with the counterpart financial and tax authorities, set up the administrative authorities for accreditation of high-tech enterprises for the locality (hereinafter referred to as the "accreditation authorities"). The accreditation authorities shall set up an office comprising the relevant personnel of the science and technology, finance, tax authorities of the province or the municipality with unilateral planning. The office shall be established at the science and technology authorities of the province or the municipality with unilateral planning. The main duties of the accreditation authorities shall be: (1) take charge of accreditation of high-tech enterprises within their administrative region, and submit report on accreditation and administration of high-tech enterprises in their locality to the Leading Team office yearly;

（一）负责本行政区域内的高新技术企业认定工作，每年向领导小组办公室提交本地区高新技术企

(2) take charge of filing of accredited high-tech enterprises as required with the Leading Team office, and issue high-tech

业认定管理工作报告； （二）负责将认定后的高新技术企业按要求报领导小组办公室备案，对通过备案的企业颁发高新技术企业证书； （三）负责遴选参与认定工作的评审专家（包括技术专家和财务专家），并加强监督管理； （四）负责对已认定企业进行监督检查，受理、核实并处理复核申请及有关举报等事项，落实领导小组及其办公室提出的整改建议； （五）完成领导小组办公室交办的其他工作。	enterprises to enterprises for which filing is completed; (3) take charge of selecting experts participating in accreditation of high-tech enterprises (including technical experts and financial experts), and strengthen supervision and administration; and (4) take charge of supervision and inspection of accredited enterprises, accept, verify and process review applications and the relevant reports, and implement the correction recommendations made by the Leading Team and its office; and (5) take on other tasks assigned by the Leading Team office.
第九条 通过认定的高新技术企业，其资格自颁发证书之日起有效期为三年。	**Article 9 The qualifications of an accredited high-tech enterprise shall be valid for three years from the date of issuance of the certificate.**
第十条 企业获得高新技术企业资格后，自高新技术企业证书颁发之日所在年度起享受税收优惠，可依照本办法第四条的规定到主管税务机关办理税收优惠手续。	**Article 10 Upon obtaining the qualification as a high-tech enterprise, the enterprise shall complete tax reduction and exemption formalities with the tax authorities in charge pursuant to the provisions of Article 4 of these Measures.**

第三章 认定条件与程序	**Chapter 3 Accreditation Criteria and Procedures**
第十一条 认定为高新技术企业须同时满足以下条件：	**Article 11 An enterprise shall satisfy all the following criteria to be accredited as a high-tech enterprise:** (1) it has been established for more than one year at the time of application for accreditation;
（一）企业申请认定时须注册成立一年以上；	(2) it has obtained intellectual property ownership for the core technology of its key products (services) through independent research and development, assignment, acceptance of gift, merger and acquisition etc;
（二）企业通过自主研发、受让、受赠、并购等方式，获得对其主要产品（服务）在技术上发挥核心支持作用的知识产权的所有权；	(3) the core technology of its key products (services) falls under the scope stipulated in the Regions of Advanced Technologies Strongly Supported by the State;
（三）对企业主要产品（服务）发挥核心支持作用的技术属于《国家重点支持的高新技术领域》规定的范围；	(4) its technical personnel engaging in research and development and the relevant technological innovation activities constitute more than 10% of the total number of employees of the enterprise in the current year;
（四）企业从事研发和相关技术创新活动的科技人员占企业当年职工总数的比例不低于 10%；	(5) the percentage of the total amount of expenditure for research and development in the past three accounting years (where the actual operating period is less than three years, compute in accordance with the actual operating period, same hereinafter)
（五）企业近三个会计年度（实际经营期不满三年的按实际经营时间计算，下同）的研究开发费用总额占同期销售收入总额的比例符合如下要求：	in the total amount of revenue from sale shall satisfy the following requirements: (a) the percentage shall not be less than 5% for enterprises whose revenue from sale in the past year is less than RMB50 million (inclusive); (b) the percentage shall not be less than 4% for enterprises whose revenue from sale in the past year ranges from RMB50 million to RMB200 million (inclusive); and (c) the percentage shall not be less than 3% for enterprises whose

1. 最近一年销售收入小于 5,000 万元（含）的企业，比例不低于 5%；	revenue from sale in the past year is more than RMB200 million.
2. 最近一年销售收入在 5,000 万元至 2 亿元（含）的企业，比例不低于 4%；	The percentage of the total amount of research and development expenses incurred in China by the enterprise constitutes not less than 60% of its total amount of research and development expenses;
3. 最近一年销售收入在 2 亿元以上的企业，比例不低于 3%。	(6) the revenue from high-tech products (services) constitutes more than 60% of the total revenue of the enterprise in the current period;
其中，企业在中国境内发生的研究开发费用总额占全部研究开发费用总额的比例不低于 60%；	(7) the enterprise's innovation capacity evaluation satisfies the corresponding requirements; and
（六）近一年高新技术产品（服务）收入占企业同期总收入的比例不低于 60%；	(8) the enterprise has no record of major safety or quality incident or serious environmental violation during the year preceding the application.
（七）企业创新能力评价应达到相应要求；	
（八）企业申请认定前一年内未发生重大安全、重大质量事故或严重环境违法行为。	
第十二条 高新技术企业认定	**Article 12 The accreditation procedures of high-tech enterprises shall be as follows:** (1) application by the enterprise

程序如下：

（一）企业申请

企业对照本办法进行自我评价。认为符合认定条件的在“高新技术企业认定管理工作网”注册登记，向认定机构提出认定申请。申请时提交下列材料：

1. 高新技术企业认定申请书；

2. 证明企业依法成立的相关注册登记证件；

3. 知识产权相关材料、科研项目立项证明、科技成果转化、研究开发的组织管理等相关材料；

4. 企业高新技术产品（服务）的关键技术和技术指标、生产批文、认证认可和相关资质证书、产品质量检验报告等相关材料；

5. 企业职工和科技人员情况说明材料；

The enterprise shall make a self-assessment in accordance with these Measures. It can login to the "Network for Administration of Accreditation of High-tech Enterprises" to register, and submit an application for accreditation to the accreditation authorities if it deems that it satisfies the accreditation criteria. The following materials shall be submitted for the application:

(a) application for accreditation of high-tech enterprise;

(b) the relevant registration and incorporation certificates to prove that the enterprise is duly incorporated;

(c) the relevant intellectual property materials, proof of project establishment for the scientific research project, relevant materials on commercialisation of technological achievement, organisation and management of research and development etc;

(d) the relevant materials such as key technologies and technical specifications for the enterprise's high-tech products (services), approval document for manufacturing, certification, accreditation and the relevant qualification certificate, product quality inspection report etc;

(e) statement on the enterprise's employees and technical personnel;

(f) audit or attestation report issued by a qualified intermediary for the enterprise's research and development expenses of the past three accounting years and the income from high-tech products (services) of the latest accounting year, attached with statements on the research and development activities;

(g) the enterprise's financial accounting reports for the past three accounting years attested by a qualified intermediary (including accounting statements, notes to accounting statements and statement on financial status); and

(h) annual tax returns for enterprise income tax for the past three

6. 经具有资质的中介机构出具的企业近三个会计年度研究开发费用和近一个会计年度高新技术产品（服务）收入专项审计或鉴证报告，并附研究开发活动说明材料；

7. 经具有资质的中介机构鉴证的企业近三个会计年度的财务会计报告（包括会计报表、会计报表附注和财务情况说明书）；

8. 近三个会计年度企业所得税年度纳税申报表。

（二）专家评审

认定机构应在符合评审要求的专家中，随机抽取组成专家组。专家组对企业申报材料进行评审，提出评审意见。

（三）审查认定

认定机构结合专家组评审意见，对申请企业进行综合审查，提出认定意见并报领导小组办公室。认定企业由领导小组办公室在“高

accounting years.

(2) expert evaluation

The accreditation authorities shall randomly select experts who satisfy the evaluation requirements to form an expert panel. The expert panel shall evaluate the declaration materials of the enterprise and form an evaluation opinion.

(3) Review and accreditation

The accreditation authorities shall examine the applicants and take into account evaluation opinion of the expert panel, issue an accreditation opinion and submit to the Leading Team office. A public announcement of accredited high-tech enterprises shall be placed on the "Network for Administration of Accreditation of High-tech Enterprises" for 10 working days; where no objection is raised, the list shall be filed and announced on the "Network for Administration of Accreditation of High-tech Enterprises", and a standardised print of the "Certificate of High-tech Enterprise" shall be issued to the enterprises. Where there is any objection, the accreditation authorities shall verify and handle.

新技术企业认定管理工作网”公示 10 个工作日，无异议的，予以备案，并在“高新技术企业认定管理工作网”公告，由认定机构向企业颁发统一印制的“高新技术企业证书”；有异议的，由认定机构进行核实处理。	
第十三条 企业获得高新技术企业资格后，应每年 5 月底前在“高新技术企业认定管理工作网”填报上一年度知识产权、科技人员、研发费用、经营收入等年度发展情况报表。	**Article 13 Upon accreditation as a high-tech enterprise, the enterprise shall submit information on its intellectual property, technical personnel, research and development expenses, operating income etc of the preceding year through the "Network for Administration of Accreditation of High-tech Enterprises" before end May every year.**
第十四条 对于涉密企业，按照国家有关保密工作规定，在确保涉密信息安全的前提下，按认定工作程序组织认定。	**Article 14 Where there involves any secret, accreditation of the enterprise shall be organised and carried out pursuant to the relevant provisions of the State on confidentiality and in accordance with the accreditation work procedures, subject to the prerequisite of protecting the confidentiality of secret information.**
第四章 监督管理	**Chapter 4 Supervision and Administration**
第十五条 科技部、财政部、税务总局建立随机抽查和重点检查机制，加强对各地高新技术企业认定管理工作的监督检查。对存在问题的认定机构提出整改意见并限期	**Article 15 The Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation shall establish a random sampling and emphasised inspection mechanism, strengthen supervision and inspection of accreditation and management of high-tech enterprises at various localities. Accreditation authorities found to have problems shall be issued with a correction**

改正，问题严重的给予通报批评，逾期不改的暂停其认定管理工作。	**opinion and ordered to make correction within a stipulated period; for serious problems, a notice of criticism shall be circulated, and the accreditation authorities shall be suspended from carrying out accreditation and management work.**
第十六条 对已认定的高新技术企业，有关部门在日常管理过程中发现其不符合认定条件的，应提请认定机构复核。复核后确认不符合认定条件的，由认定机构取消其高新技术企业资格，并通知税务机关追缴其不符合认定条件年度起已享受的税收优惠。	**Article 16 Where an accredited high-tech enterprise is found in the day-to-day administration to be non-compliant with the accreditation criteria, the relevant authorities shall request the accreditation authorities to conduct a re-examination. Upon re-examination, where the enterprise is confirmed to be non-compliant with the accreditation criteria, the accreditation authorities shall revoke its high-tech enterprise qualification, and notify the tax authorities to recover tax incentives claimed by the enterprise for the year from which it becomes non-compliant with the accreditation criteria.**
第十七条 高新技术企业发生更名或与认定条件有关的重大变化（如分立、合并、重组以及经营业务发生变化等）应在三个月内向认定机构报告。经认定机构审核符合认定条件的，其高新技术企业资格不变，对于企业更名的，重新核发认定证书，编号与有效期不变；不符合认定条件的，自更名或条件变化年度起取消其高新技术企业资格。	**Article 17 In the event of name change or significant change in relation to the accreditation criteria (such as division, merger and acquisition, restructuring, change of business), the enterprise shall report to the accreditation authorities within three months; upon examination by the accreditation authorities, where the enterprise is found to comply with the accreditation criteria, there shall be no change to its high-tech enterprise qualification, and a new accreditation certificate shall be issued in the case of name change, bearing the same serial number and validity period; where the enterprise is no longer compliant with the accreditation criteria, its high-tech enterprise qualification shall be revoked from the year of the name change or change in criteria.**
第十八条 跨认定机构管理区	**Article 18 In the case of full relocation to an administrative region under the jurisdiction of another accreditation**

域整体迁移的高新技术企业，在其高新技术企业资格有效期内完成迁移的，其资格继续有效；跨认定机构管理区域部分搬迁的，由迁入地认定机构按照本办法重新认定。	**authorities, where the relocation is completed within the validity period of its high-tech enterprise qualification, the qualification shall continue to be valid; in the case of partial relocation to an administrative region under the jurisdiction of another accreditation authorities, the accreditation authorities at the new location shall carry out accreditation afresh pursuant to these Measures.**
第十九条　已认定的高新技术企业有下列行为之一的，由认定机构取消其高新技术企业资格：	**Article 19 Where an accredited high-tech enterprise has committed any of the following acts, its high-tech enterprise qualification shall be revoked by the accreditation authorities:** (1) committed serious fraud in the application process;
（一）在申请认定过程中存在严重弄虚作假行为的；	(2) occurrence of major safety or quality incident, or committed serious environmental violation; or
（二）发生重大安全、重大质量事故或有严重环境违法行为的；	(3) failed to promptly report a major change in relation to the accreditation criteria, or failed to submit annual reports on development status for two years cumulatively;
（三）未按期报告与认定条件有关重大变化情况，或累计两年未填报年度发展情况报表的。	Where the high-tech enterprise qualification of an enterprise is revoked, the accreditation authorities shall notify the tax authorities to recover, pursuant to the Tax Collection Law and the relevant provisions, the high-tech enterprise tax incentives claimed by the enterprise for the year in which the date of occurrence of the aforesaid act falls.
对被取消高新技术企业资格的企业，由认定机构通知税务机关按《税收征管法》及有关规定，追缴其自发生上述行为之日所属年度起已享受的高新技术企业税收优惠。	
第二十条　参与高新技术企业认定工作的各类机构和人员对所承	**Article 20 All organisations and personnel participating in accreditation of high-tech enterprises shall be obligated to act with integrity, compliance and confidentiality in relation to**

担的有关工作负有诚信、合规、保密义务。违反高新技术企业认定工作相关要求和纪律的，给予相应处理。	**their work. Those who have violated the relevant requirements and discipline for accreditation of high-tech enterprises shall be dealt with accordingly.**
第五章 附 则	**Chapter 5 Supplementary Provisions**
第二十一条 科技部、财政部、税务总局根据本办法另行制定《高新技术企业认定管理工作指引》。	**Article 21 The Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation shall formulate the Working Guidelines on Administration of Accreditation of High-tech Enterprises separately pursuant to these Measures.**
第二十二条 本办法由科技部、财政部、税务总局负责解释。	**Article 22 The Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation shall be responsible for interpretation of these Measures.**
第二十三条 本办法自 2016 年 1 月 1 日起实施。原《高新技术企业认定管理办法》（国科发火[2008]172 号）同时废止。	**Article 23 These Measures shall be implemented with effect from 1 January 2016. The original Administrative Measures on Accreditation of High-tech Enterprises (Guokefahuo [2008] No. 172) shall be repealed simultaneously.** Appendix: Regions of Advanced Technologies Strongly Supported by the State

附件：国家重点支持的高新技术领域

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