关于延续西部大开发企业所得税政策的公告

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关于延续西部大开发企业所得税政策的公告	**Announcement on Continuation of CIT Policies for Large-scale Development in the Western Region**
财政部 税务总局 国家发展改革委公告 2020 年第 23 号	Announcement [2020] No.23 of the Ministry of Finance, State Taxation Administration and National Development and Reform Commission
为贯彻落实党中央、国务院关于新时代推进西部大开发形成新格局有关精神，现将延续西部大开发企业所得税政策公告如下：	For the purposes of implementing the relevant guidelines made by the Central Party Committee and the State Council on promoting the large-scale development of the western region in the new era to form a new pattern, announcement is hereby made on continuation of corporate income tax ("CIT") policies for the western region development as follows:
一、自 2021 年 1 月 1 日至 2030 年 12 月 31 日，对设在西部地区的鼓励类产业企业减按 15%的税率征收企业所得税。本条所称鼓励类产业企业是指以《西部地区鼓励类产业目录》中规定的产业项目为	Ⅰ. During the period from January 1, 2021 to December 31, 2030, CIT shall be levied at a reduced tax rate of 15% on enterprises established in the western region in encouraged industries. Enterprises in encouraged industries referred to herein shall mean enterprises whose principal businesses are industry projects stipulated in the Catalogue of Encouraged Industries in the Western Region, and whose income from principal businesses constitutes 60% or more of their total income.

主营业务，且其主营业务收入占企业收入总额60%以上的企业。	
二、《西部地区鼓励类产业目录》由发展改革委牵头制定。该目录在本公告执行期限内修订的，自修订版实施之日起按新版本执行。	**II** . The National Development and Reform Commission shall take the lead in formulating the Catalogue of Encouraged Industries in the Western Region. Where this Catalogue is revised within the period when this Announcement remains effective, the revision shall prevail as of the date when the revision comes into force.
三、税务机关在后续管理中，不能准确判定企业主营业务是否属于国家鼓励类产业项目时，可提请发展改革等相关部门出具意见。对不符合税收优惠政策规定条件的，由税务机关按税收征收管理法及有关规定进行相应处理。具体办法由省级发展改革、税务部门另行制定。	**III** . Where a taxation authority is unable to accurately determine during follow-up administration whether a primary business of an enterprise falls within the category of industries encouraged by the State, it may request the department of development and reform and other relevant departments to issue opinions. In case of failure to meet the conditions prescribed in the preferential tax policies, the taxation authority shall handle the case according to the Law on the Administration of Tax Levying and relevant provisions. Detailed measures shall be separately formulated by the development and reform commission and tax authorities at provincial level.
四、本公告所称西部地区包括内蒙古自治区、广西壮族自治区、重庆市、四川省、贵州省、云南省、西藏自治区、陕西省、甘肃省、青海省、宁夏回族自治区、新疆维吾尔自治区和新疆生产建设兵团。湖南省湘西土家族苗族自治	**IV** . The western region referred to herein includes the Inner Mongolia Autonomous Region, Guangxi Zhuang Autonomous Region, Chongqing Municipality, Sichuan Province, Guizhou Province, Yunnan Province, Tibet Autonomous Region, Shaanxi Province, Gansu Province, Qinghai Province, Ningxia Hui Autonomous Region, Xinjiang Uygur Autonomous Region and Xinjiang Production and Construction Corps. The CIT policies applicable to the western region may apply mutatis mutandis to Tujia and Miao Minorities Autonomous Prefecture in the western region of Hunan Province, Enshi Tujia and Miao Minorities Autonomous Prefecture in Hubei Province, Yanbian Korean

州、湖北省恩施土家族苗族自治州、吉林省延边朝鲜族自治州和江西省赣州市，可以比照西部地区的企业所得税政策执行。	Autonomous Prefecture in Jilin Province, and Ganzhou Municipality in Jiangxi Province.
五　、本公告自 2021 年 1 月 1 日起执行。《财政部 海关总署 国家税务总局关于深入实施西部大开发战略有关税收政策问题的通知》（财税〔2011〕58 号）、《财政部 海关总署 国家税务总局关于赣州市执行西部大开发税收政策问题的通知》（财税〔2013〕4 号）中的企业所得税政策规定自 2021 年 1 月 1 日起停止执行。 特此公告。 财政部税 务 总 局 国家发展改革委 2020 年 4 月 23 日	**V** . This Announcement shall come into force as from January 1, 2021. The provisions of the Notice of the Ministry of Finance, the General Administration of Customs and the State Taxation Administration on Issues Relating to Tax Collection Policies for In-depth Implementation of the Large-scale Development Strategies for the Western Region (Cai Shui [2011] No. 58) and the Notice of the Ministry of Finance, the General Administration of Customs and the State Taxation Administration on Issues Relating to Implementation of Tax Collection Policies by Ganzhou Municipality for Large-scale Development in the Western Region (Cai Shui [2013] No. 4) shall cease to be implemented with effect from January 1, 2021. Ministry of Finance State Taxation Administration National Development and Reform Commission April 23, 2020

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