

Annex F24.
(Non - Confidential version)

Preferential policies of the National High-Tech Industrial Development
Zones

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国家高新技术产业开发区的优惠政策

根据《中华人民共和国科学技术进步法》和国务院[1991]2号文件等法律、法规规定，对高新技术产业开发区内的高新技术企业实施以下优惠政策：

1、高新技术企业按 15%的税率征收所得税，其中出口产品产值达到当年总产值 70%以上的，按 10%税率征收所得税；

2、新办的高新技术企业，从投产年度起，两年内免征所得税，新办的中外合资经营的高新技术企业，合营期在十年以上的，可从获利年度起，头两年免征所得税；

3、内资办的高新技术企业新建技术开发和生产经营用房，免征建设税(或投资方向调节税)；

4、高新技术企业用于高新技术开发和高新技术产品生产的仪器、设备，可实行快速折旧；

5、经海关批准，高新技术企业可在高新区内设保税仓库、保税工厂；

6、高新技术企业生产的出口产品，除国家限制出口或者有规定的产品以外，免征出口关税；

7、高新技术产业开发区内的基础设施建设和生产、经营性基本建设项目，国家每年安排一定数额的基本建设贷款和投资规模，并可发行一定额度的长期债券，向社会筹集资金；

8、国家规定的其他优惠政策。

各地政府根据本地实际情况，在税收、信贷、进出口等方面也制定了相应的优惠政策，以促进本地区高新技术产业开发区的发展。

高新技术企业优惠

在国务院确定的设在沿海经济开放（包括经济特区、经济技术开发区所在城市的老市区内）内的国家高新技术产业开发区，被认定为高新技术企业的外商投资企业，如果同时也是技术密集、技术密集型的项目，或者是外商投资占三千万美元以上，回收投资时间长的项目，可报经国家税务局批准后，仍按沿海经济开放区的税收优惠规定执行。

被认定为高新技术企业的外商投资企业，同时也是产品出口企业的，可以依照税法实施细则规定给予税收优惠待遇。如果同时被认定为产品出口企业和先进技术生产企业，应按照有关规定允许企业选择享受其中的一种税收优惠，不得同时享受两种税收优惠待遇。

在国务院批准设立的高新技术产业开发区内被认定为高新技术企业的中外合资经营企业，按规定在免税期满后，纳税确有困难，需要在一定期限内再给以适当减免税照顾的，应由企业提出申请，经当地税务机关审核后，呈报国家税务局批准。

设立在开发区内被认定为高新技术企业的外商投资企业，可自被认定为高新技术企业之日所属的纳税年度起，减按 15% 税率征收企业所得税。

国务院确定的国家高新技术产业开发区，如果设在沿海经济开放区内，对被认定为高新技术企业的外商投资企业，允许在经济开放区和产业开发区的税收优惠规定中从优选择享受一种税收优惠待遇，但不得重复享受。

设在开发区内被认定为高新技术企业的外商投资企业，用于高新技术开发和高新技术产品生产的仪器、设备，需要加速折旧的，应由企业提出申请，经当地税务机关审核后，逐级上报国家税务局批准。

（一）电子与信息技术

- 1 计算机及外部设备
- 2 微电子元器件
- 3 光电子元器件
- 4 广播电视技术产品
- 5 通讯设备及产品
- 6 专用工艺生产设备及测试仪表
- 7 系统软件
- 8 支撑软件
- 9 应用软件

（二）生物工程和医药技术

- 1 生物技术药品
- 2 中药
- 3 化学药
- 4 轻工、食品生物技术及产品
- 5 新型医疗器械

（三）新材料及应用技术

- 1 金属材料
- 2 无机非金属材料
- 3 有机高分子材料及制品
- 4 复合材料

（四）先进制造技术

- 1 自动化机械及设备
- 2 高性能、智能化仪器仪表

（五）航空航天技术

- 1 航空器及配套产品
- 2 航空地面设备
- 3 运载火箭

4 航 天 器

5 其他特种火箭、探测火箭及其配套设备

(六) 现代农业技术

1 优良动植物新品种

2 家畜良种胚胎生物工程产品

3 生物农药及生物防治产品

4 新型诊断试剂与生物疫苗

5 新型高效饲料及添加剂

6 新型肥料

7 农业工程设施与设备

8 主要农副产品贮藏、加工新技术产品及设备

(七) 新能源与高效节能技术

1 新型能源及装备

2 高效节能产品

(八) 环境保护新技术

1 大气污染防治设备

2 水污染防治设备

3 固体废弃物处理设备

4 环境监测仪器

5 噪声振动电磁辐射和放射性污染防治设备

(九) 海洋工程技术

1 能源、矿产资源的勘探开发设备

2 基础及工程测量和地球物理观测设备

3 空间环境要素监测设备

4 大型工程基础稳定性勘探及检测设备

5 海洋监测仪器

(十) 核应用技术

1 核辐射产品

2 同位素及应用产品

3 核 材 料

4 核物理、核化学实验仪器

5 核电子产品

6 核试验反应堆及其配套产品

7 核能及配套产品

8 核设施退役和核三废处理、处置技术设备

(十一) 其它在传统产业改造中应用的新工艺、新技术

支持高新技术企业的税收政策

1. 国务院批准的高新技术产业开发区内的高新技术企业，减按 15% 的税率征收所得税；新办的高新技术企业自投产年度起免征 2 年企业所得税（94 年财税字第 001 号）。开发区内的高新技术企业出口产品的产值达到当年总值 70% 以上的，经税务机关核定，减按 10% 的税率征收企业所得税。（国发[1991]12 号）。

2. 软件开发企业实际发放的工资总额和培训费用，在计算企业所得税应纳税所得额时准予扣除。（财税字[1999]273 号）（财税[2000]25 号）

3. 在国务院确定的国家高新技术产业开发区设立的被认定为高新技术企业以及在北京市新技术产业开发实验区设立的被认定为高新技术外商投资企业，自其被认定为高新技术企业或技术企业之日所属的纳税年度起，减按 15% 的税率征收企业所得税。（《外商投资企业或外国企业所得税法实施细则》第 73 条第 5 款）

4. 在国务院确定的国家高新技术产业开发区设立的被认定为高新技术企业的中外合资经营企业，经营期在十年以上的，经企业申请，当地税务机关批准，从开始获利的年度起，第一年和第二年免征企业所得税。设在经济特区和经济技术开发区的外商投资企业，依照经济特区和经济技术开发区的税收优惠规定执行。（《外商投资企业和外国企业所得税法实施细则》第 75 条第 6 款）

5. 外商投资举办的先进技术企业，依照税法规定免征、减征企业所得税期满后仍为先进技术企业的，可以按照税法规定的税率延长 3 年减半征收企业所得税。（《外商投资企业和外国企业所得税法实施细则》第 75 条第 8 款）

6. 集成电路生产企业减免。集成电路生产企业投资额超过 80 亿元或集成电路线宽小于 0.25 μm 的，从获利年度起，第 1~2 年免征所得税，第 3~5 年减半征收所得税。其中，设在不发达的边远地区的，减免税期满后，在以后 10 年中，可按其应纳税额减征 15% 至 30% 的企业所得税。（财税字 [2000] 25 号）

7. 软件生产和集成电路设计企业减税。对国家规划布局内的重点软件生产和集成电路设计企业，如当年未享受免税优惠的，减按 10% 的税率征收企业所得税。（财税字 [2000] 25 号）

8. 集成电路生产企业的生产性设备，经税务机关核准后，其折旧年限可以适当缩短，最短可为 3 年。（财税[2000]25 号）

9. 通讯管道工程有关设备扣除。通信线路工程和输送管道工程所使用的电缆、光缆和构成管道工程主体的防腐管段、管伴等物品均属设备，其价值不包括在工程的计税营业额中。（财税 [2003] 16 号）

10. 邮政电信联营业务税项扣除。邮政电信单位与其他单位合作，共同为用户提供邮政电信业务，并由邮政电信单位统一收取价款的，以全部收入减去支付给合作方价款后的余额为营业额。（财税 [2003] 16 号）

11. 新办软件生产和集成电路设计企业减免。对中国境内新办的软件生产企业和集成电路设计企业经认定后，自获利年度起，第 1~2 年免征所得税，第 3~5 年减半征收企业所得税。（财税 [2000] 25 号）

12. 特定机器设备加速折旧。电子生产企业和经财政部批准的企业，其机器设备可采取双倍余额递减法或年数总和法加速折旧。其他企业的某些特殊机器设备，也可实行双倍余额递减法或年数总和法。（财工字 [1996] 41 号、国税发 [2003] 113 号）

13. 软件折旧。企业购入的计算机应用软件，随同计算机一起购入的，计入固定资产价值；单独购入的，作为无形资产按规定的有效期限或受益年限进行摊销，没有规定有效期限或受益年限的，在 5 年内平均摊销。（财工字 [1996] 41 号）

14. 软件加速折旧。企事业单位购进软件，凡购置成本达到固定资产标准或构成无形资产的，可以按固定资产或无形资产进行核算。内资企业经主管税务机关批准，其折旧或摊销年限可以适当缩短，最短为 2 年。（财税字 [2000] 25 号）

15. 集成电路生产企业设备折旧。集成电路生产企业的生产性设备，经主管税务机关批准，其折旧年限可以适当缩短，最短为 3 年。（财税 [2000] 25 号、国税发 [2003] 113 号）

16. 特殊设备加速折旧。对促进科技进步、环境保护和国家鼓励投资的关键设备，以及常年处于震动、超强度使用或受酸、碱等强烈腐蚀状态的机器设备，报经国家税务总局批准，可缩短折旧年限或采取加速折旧的方法。(国税发〔2000〕84号、国税发〔2003〕113号)

17. 开发费扣除。无形资产开发支出未形成资产的部分，准予在计征企业所得税时据实扣除。(细则第27条)

18. 技术开发费扣除。企业研究开发新产品、新技术、新工艺所发生的各项技术开发费用，包括新产品设计费、工艺流程制定费、设备调整费、原材料和半成品的试验费、技术图书资料费、未纳入国家计划的中间试验费、研究机构人员的工资、研究设备的折旧、与新产品的试制、技术研究有关的其他经费和委托科研试制费等，可按实际发生额，在计征企业所得税时税前扣除。其各项费用增长幅度超过10%以上的，允许再按实际发生额的50%在应纳税所得额中扣除。(国税发〔1999〕49号)

19. 软件企业工资支出扣除。对经省级以上科技主管部门认定的软件开发企业，可按实际发放的工资总额，在计算应纳税所得额中全额扣除。(财税字〔1999〕273号)

20. 资助研究开发经费支出扣除。对企业（不包括外商投资企业和外国企业）、事业单位、社会团体通过中国境内非营利社会团体、国家机关、资助非企业所属或投资的科研机构和高等学校的各类研究开发经费，经主管税务机关审核，其资助支出，允许全额在当年应纳税所得额中扣除。但当年不足抵扣的，不得结转抵扣。(国税发〔2000〕24号)

21. 特定企业费用扣除。对经认定的软件生产企业和集成电路设计企业的工资薪金支出和培训费用，可按实际发生额在计征企业所得税时税前扣除。(财税〔2000〕25号)

22. 电信企业税前扣除。电信企业的下列项目，准予在计征企业所得税时税前扣除：(国税发〔2000〕147号)

(1)电话初装基金、邮电附加费。按规定向用户收取的电话初装基金、邮电附加费上缴中央财政的。

(2)购置货物支出。电信企业不作为固定资产管理的仪器仪表、监控器等，如数额达到或超过固定资产标准的，经审核，其购置支出应分期在税前扣除。扣除期限不得短于2年。

(3)欠款损失。从2000年1月1日起，电信企业的用户新欠的月租费、通话费，拖欠时间超过1年仍无法收回的，经审核作为坏账损失处理。

(4)欠款损失。在2000年1月1日以前，用户拖欠的月租费、通话费，拖欠时间超过3年仍无法收回的，经审核作为坏账损失处理。

(5)邮政补贴资金。电信集团、移动通信、联通、通信广播卫星公司按规定上缴财政部的邮政补贴资金，准予税前扣除。

23. 研究开发经费资助扣除。各类企事业单位、社会团体等社会力量，对非营利性科研机构的新产品、新技术、新工艺所发生的研究开发经费资助，可按税法规定，允许在当年应纳税所得额中扣除。(国办发〔2000〕78号、财税〔2001〕5号)

24. 科研技术特许权使用费减税。外国企业为科学研究、开发重要技术提供专有技术所取得的特许权使用费，经国务院税务主管部门批准，可以减按10%的税率征收企业所得税。其中，技术先进或者条件优惠的，可以免征企业所得税。(税法第19条)

25. 特定地区高新技术企业减税。下列企业，减按15%的税率征收企业所得税。

(1)设在沿海经济开发区和经济特区、经济技术开发区所在城市的老市区或者设在国务院规定的其他地区的外商投资企业，属于技术密集、知识密集型的项目，报经国家税务总局批准；(税法第7条、细则第73条)

(2)在国家高新技术产业开发区设立的外商投资高新技术企业；(细则第73条)

(3)在北京市新技术产业开发试验区设立的被认定为新技术企业的外商投资企业。(细则第73条)

26. 先进技术企业减免税。从2000年1月1日起，对设在中西部地区19个省、自治区、直辖市属于《外商投资企业指导目录》鼓励类和限制乙类项目及国务院批准优势产业和优势项目的外商投资企业，在享受“2免3减”的现行优惠政策期满后3年内，可减按15%的税率征收

企业所得税。其中，先进技术企业可减半征收企业所得税，但减半后的税率不能低于 10%。(国税发[1999] 172 号)

27. 软件折旧与摊销。企业购进软件，凡购置成本达到固定资产标准或构成无形资产，可以按照固定资产或无形资产进行核算。经认定的软件生产企业，投资额 3000 万美元以下的外商投资企业，经主管税务机关批准；投资额 3000 万美元以上的外商投资企业，经国家税务总局批准；其折旧或摊销年限可以适当缩短，最短可为 2 年。(财税[2000] 25 号)

28 集成电路生产企业设备折旧。集成电路生产企业的生产性设备，投资额在 3000 万美元以下的外商投资企业，经主管税务机关核准，投资额在 3000 万美元以上的外商投资企业，报经国家税务总局批准；其折旧年限可以适当缩短，最短可为 3 年。(财税[2000] 25 号)

29. 特殊设备折旧。对促进科技进步、环境保护和国家鼓励投资的关键设备，确需缩短折旧年限或采取加速折旧方法的，由纳税人提出申请，当地税务机关审核，逐级上报国家税务总局批准。(国税发[2000] 84 号)

30. 高新技术企业广告支出扣除。从 2001 年 1 月 1 日起，从事软件开发、集成电路制造及其他业务的高新技术企业，互联网站和从事高新技术创业投资的风险投资企业，自登记成立之日起，5 个纳税年度内，经主管税务机关审核，其广告支出可据实扣除。(国税发[2001] 89 号)

31. 新兴产业广告支出扣除。从 2001 年 1 月 1 日起，高新技术企业、风险投资企业以及需要提升的新成长企业，报经国家税务总局审核批准，企业在拓展市场特殊时期的广告支出，可据实扣除或适当提高扣除比例。(国税发[2001] 89 号)

32. 部分行业广告支出扣除。从 2001 年 1 月 1 日起，对家电、软件开发、集成电路、通信等业务的企业，每一纳税年度可在销售(营业)收入 8%的比例内，据实扣除广告支出，超过比例部分，可无限期向以后年度结转。(国税发[2001] 89 号)

33. 科研用地免税。国家机关、事业单位、社会团体、军事单位承受土地、房屋用于科研设施的，免征契税。(条例第 6 条)

34. 中国联通公司广告宣传规定。同意该公司实际发生的广告费和业务宣传费支出，按现有主营业务收入的 8.5%在企业所得税前合并计算扣除。关于固定资产价值调整的折旧处理，中国联通公司因实际竣工决算价值调整原暂估价或发现原计价有错误等原因调整固定资产价值，并按规定补提以前年度少提的折旧，不允许在补提年度扣除，应相应调整原所属年度的应纳税所得额，相应多缴的税额可抵顶以后年度应缴的所得税。关于职工教育经费的税前扣除，根据《国务院关于大力推进职业教育改革与发展的决定》(国发[2002] 16 号)规定，从业人员技术素质要求高，培训任务重，经济效益较好的企业可按 2.5%提取职工教育经费，列入成本开支。考虑到电信行业要求从业人员素质较高，需要不断加大职工的培训等实际情况，按照国发[2002] 16 号文件精神，同意中国联通公司按照计税工资总额 2.5%的标准提取的职工教育经费在企业所得税前。(国税函[2003]1329 号)

35. 中国网络通信集团公司及原北方 10 省电信公司更名为通信公司后新设立的资金帐簿记载的资金，免征印花税。集团公司及各子公司因吉通公司并入而增加的资金免征印花税。

国际通信公司、北方通信公司、南方通信公司新设立的资金帐簿记载的资金，免征印花税。(国税函[2004]429 号)

36. 江苏省南通海盟股份有限公司享受“两个密集型企业”税收优惠。(国税函[2004]728 号)

37. 都江堰拉法基水泥有限公司为建造日产 4000 吨水泥熟料新型干法水泥生产线所采购的相关设备，在各项单证齐全(包括增值税专用发票、专用税票等)、审核无误的情况下，按照采购国产设备有关规定办理退税。(国税函[2004]943 号)

38. 东北地区军品和高新技术产品生产企业实施扩大增值税抵扣范围。(财税[2004]227 号)

39. 上海汽轮发电机有限公司从 2005 年度起，减按 15%税率缴纳企业所得税。(国税函[2005]353 号)

40. 纳西姆工业(中国)有限公司从 2004 年度起，减按 15%税率缴纳企业所得税。(国税函[2005]340 号)

41. 惠州住润电装有限公司从 2004 年度起，减按 15%税率缴纳企业所得税。(国税函[2005]344

号)

42. 惠州东风易进工业有限公司从 2005 年度起, 减按 15% 的税率缴纳企业所得税。(国税函[2005]625 号)

43. 美加科技(中山)有限公司的生产经营所得, 从 2004 年起减按 15% 的税率缴纳企业所得税。(国税函[2005]633 号)

44. 清远华能制药有限公司从 2005 年度起, 减按 15% 的税率缴纳企业所得税。(国税函[2005]685 号)

支持高新技术产品的税收政策

1. 动植物种源免税。进口用于科研的种子(苗)、种畜(禽)、鱼种(苗)和非盈利性野生动植物种源, 2000 年底以前免征进口增值税。(财税字[1998]66 号)

2. 对企业(包括外商投资企业、外国企业)为生产《国家高新技术产品目录》的产品而进口所需的自用设备及按照合同随设备进口的技术及配套件、备件, 除按照国发[1997]37 号文件规定《国内投资项目不予免税的进口商品目录》所列商品外, 免征关税和进口环节增值税。(财税字[1999]273 号)

3. 为了鼓励高新技术产品出口, 增强高新技术产品国际竞争实力, 我国对高新技术产品实行增值税零税率的政策, 具体规定为: “对列入科技部、外经贸部《中国高新技术商品出口目录》的产品, 凡出口退税率未达到征税率的, 经国家税务总局核准, 产品出口后, 可按征税率的现行出口管理规定办理退税”。(财税字[1999]273 号)

4. 一般纳税人销售其自行开发生产的计算机软件产品, 可按法定 17% 的税率征收后, 对实际税负超过 6% 的部分实行即征即退。另外, 属生产企业的小规模纳税人, 生产销售计算机软件按 6% 的征收率计算缴纳增值税; 属商业企业的小规模纳税人, 销售计算机软件按 4% 的征收率计算缴纳增值税, 并可由税务机关分别按不同的征收率代开增值税发票。(财税字[1999]273 号)

5. 自 2000 年 6 月 24 日—2010 年底前, 对增值税一般纳税人销售其自行开发生产的软件产品, 按 17% 的法定税率征收增值税后, 对其增值税实际税负超过 3% 的部分实行即征即退政策。所退税款由企业用于研究开发软件产品和扩大再生产, 不作为企业所得税应税收入, 不予征收企业所得税。

企业自营出口或委托、销售给出口企业的软件产品, 不适用增值税即征即退办法。(财税[2000]25 号)

6. 对增值税一般纳税人销售其自行生产的集成电路产品(含单晶硅片), 按 17% 的法定税率征收后, 对其增值税实际税负超过 6% 的部分实行即征退政策。所退税款由企业用于研究开发集成电路产品和扩大再生产, 不作为企业所得税应税收入, 不予征收企业所得税。

企业自营出口或委托、销售给出口企业出口的集成电路产品, 不适用增值税即征即退办法。(财税[2000]25 号)。

7. 计算机软件减税。属生产企业的小机械纳税人, 生产销售计算机软件, 按 6% 的征收率计算纳税; 属商业企业的小规模纳税人, 销售计算机软件, 按 4% 的征收率计算纳税; 并可由税务机关分别按不同的征收率代开增值税专用发票。(财税字[1999]273 号)

8. 数控机床产品先征后返。从 2003 年至 2005 年底前, 对列名的数控机床企业、生产销售的数控机床产品, 在规定返还税款额度的部分, 增值税实行先征后返 100%。(财税[2003]97 号)

9. 摄录机散件减税。生产企业引进摄录一体机整体技术后 1 年内, 经批准进口的摄录一体机成套散件, 进口关税税率减按 12% 计征。(署税字[1997]603 号)

10. 科研产品免税。校办企业生产的用于本校科研方面的应税产品(不包括消费税应税产品), 免征进口增值税。(财税[2000]92 号)

11. 进口电信物资免税。从 2001 年 1 月 1 日起, 对在中国境内设立的投资额超过 80 亿元或集成电路线宽小于 0.25 μm 的集成电路生产企业, 进口列名的专用建筑材料、配套系统和生产设备零配件, 免征进口环节增值税和关税。(财税[2002]152 号)

12. 综合利用产品减税。从 2001 年 1 月 1 日起, 对利用煤矿石、煤泥、油母页岩和风力生产的电力及国家列名的部分新型墙体材料产品, 增值税减半征收。(财税[2001]198 号)

13. 航空航天器、数控机床出口退税率 17%。从 2004 年 1 月 1 日起, 航空航天器、数控机床等列名货物的出口退税率维持 17%。(财税〔2003〕222 号)

14. 高新技术产品出口退税率。从 2004 年 1 月 1 日起, 出口《高新技术产品出口目录》(2003 年版)内的产品, 统一按财税〔2003〕222 号文件规定的退税率执行。(财税〔2003〕238 号)

15. 计算机软件出口免税。从 2004 年 1 月 1 日起, 计算机软件出口(海关出口商品代码 9803)实行免税, 其进项税额不予抵扣或退税。(财税〔2003〕238 号)

16. 综合利用产品即征即退。在 2005 年底前, 对企业以“三剩物”和次薪材为原料生产加工的综合利用产品(出口的综合利用产品除外), 增值税实行即征即退的办法。生产上述综合利用产品的企业, 应单独核算产品的销售额和增值税销项税额、进项税额, 未单独核算或不能准确核算的, 不适用即征即退政策。(财税〔2001〕72 号)

17. 综合利用产品即征即退。从 2001 年 1 月 1 日起, 对下列货物实行增值税即征即退政策。(财税〔2000〕198 号)

(1)利用油母页岩生产加工的页岩油及其他产品。

(2)在生产原料中掺有不少于 30%的废旧沥青混凝土生产的再生沥青混凝土。

(3)利用城市生活垃圾生产的电力。

(4)在生产原料中掺有不少于 30%的煤矸石、石煤、粉煤灰、烧煤锅炉的炉底渣(不包括高炉水渣)及其他废渣生产的水泥。

18. 集成电路产品国外加工即征即退。从 2000 年 7 月 1 日起, 对经认定属于国内设计并具有自主知识产权的集成电路产品, 因国内无法生产, 到国外流片、加工, 其进口环节增值税超过 6%的部分实行即征即退。(财税〔2002〕140 号)

19. 资源综合利用即征即退。对生产原料中粉煤灰和其他废渣掺兑量在 30%以上的水泥熟料, 增值税实行即征即退办法。(国税函〔2003〕1164 号)

20. 科技制品先征后还。从 2003 年 6 月 1 日起至 2005 年底前, 对综合类科技报纸和科技音像制品, 在出版环节的发行收入, 实行增值税先征后退的办法。(财税〔2003〕55 号)

21. 购进废旧物资抵扣。从 2001 年 8 月 1 日起, 一般纳税人购进废旧物资经营单位销售的废旧物资, 可按废旧物资经营单位开具发票上注明的金额, 按 10%计算抵扣的进项税额。(财税〔2001〕78 号)

22. 集成电路生产企业进口专用建筑材料等物资免税。自 2001 年 1 月 1 日起, 对在中国境内设立的超过 80 亿元或线宽小于 0.25 μm 的集成电路生产企业, 进口列名的净化室专用建筑材料、配套系统和集成电路零配件, 免征关税和进口环节增值税。(财税〔2002〕162 号)

23. 农产品加工企业引进技术和进口设备免税。农产品加工企业引进技术和进口农产品加工设备, 符合国家有关税收政策规定的, 免征关税和进口环节增值税。(国办发〔2002〕62 号)

24. 新办资源综合利用企业减免。为处理利用其他企业废弃的, 在《资源综合利用目录》内的资源而新办的企业, 可减征或免征企业所得税 1 年。(〔94〕财税字第 1 号)

25. 三废利用企业免税。企业利用本企业生产过程中产生的废水、废气、废渣等废弃物为主要原料, 属《资源综合利用目录》内的资源而生产的产品所得, 自经营之日起, 免征企业所得税 5 年。(〔94〕财税字第 1 号)

26. 资源综合利用免税。企业利用本企业外的大宗煤矸石、炉渣、粉煤灰作主要原料, 生产建材产品的所得, 自经营之日起, 免征企业所得税 5 年。(〔94〕财税字第 1 号)

27. 科研开发用地免税。对转制后的科研机构, 从 1999 年至 2003 年 5 年内, 其科研开发自用土地, 经主管税务机关批准, 免征土地使用税。(财税字〔1999〕273 号)

28. 电信集团免税。对中国电信集团公司、各省(区、市)电信公司的资金账簿, 因建立资本纽带关系而逐层上移的资金, 凡在改制前已贴花的, 不再贴花。对各实业公司及其子公司新成立时设置的资金账簿, 免征印花税。对上述公司在重组改制过程中签订的产权转移书据, 免征印花税。(国税函〔2001〕227 号)

29. 铁道通信公司免税。对组建的铁道通信有限责任公司新成立时设置的资金账簿, 免征印花税。对铁道通信公司在组建过程中签订的产权转移书据, 免征印花税。(国税函〔2001〕228

号)

30. 外商投资企业“两个密集型”项目，适用税法实施细则第七十三条所规定的税收优惠政策时，其所生产的主导产品应属于科学技术部制定的《中国高新技术产品目录》(2000 年颁布)(以下简称《产品目录》)范围，且上述主导产品的当年销售收入，应超过企业全年产品销售收入的 50%。对主导产品当年销售收入没有超过全年销售收入 50%的年度，该年度不得享受税法实施细则第七十三条所规定的相应税收优惠待遇。(国税发[2003]135 号)

高新技术产业的政府政策扶持与我国政府的政策取向

[内容提要]高新技术产业的迅速崛起，是当代知识经济增长的重要支柱。优先扶持和发展高新技术产业，已经成为世界许多发达国家的重要政府行为，而且在这方面的政府职能和行为已经制度化、法制化，政府政策的扶持力度对高新技术产业的发展起到了决定性的作用。本文具体比较了世界较为发达的国家政府对高新技术产业的扶持政策，提出我国应当注意完善的主要政策，并根据我国目前实施高新技术产业政策中出现的问题指出今后扶持高新技术产业发展的政策取向。

[关键词]高新技术产业、政府政策、扶持力度、政策取向

一项高新技术的产业化通常要经历研究开发、研究开发成果的转让和工业化大生产三个阶段。在这三个阶段中政府起着十分重要的作用，尤其是在研究开发阶段，因其是高新技术产业发展的原动力，其固有的特征决定仅仅依赖市场机制通常不能使其达到最符合经济效率的程度，因而有赖于政府制定和实施一系列的优惠政策，推动和促进全社会高新技术产业研究与开发持续、规范的发展。

一、世界各国政府对高新技术产业的政策扶持

高新技术产业化是一个复杂的社会系统工程，是一个集技术密集型、资本密集型和风险密集型为一体的新产业、新经济扩张行为，因此，对高新技术产业化发展必须采取全新的政府管理和协调方式，世界各国政府都千方百计从各方面为高新技术产业的建立和发展创造条件，如：政府直接或间接地制定各种政策、法规和措施，鼓励技术研究和开发，促进高新技术人才的流动和技术的交流，以扶植和引导高新技术产业化的实施；为高新技术产业提供稳定的销售市场，减少社会风险等，在这些条件中，政府政策作为首选的环境条件，对建立和推动高新技术产业的迅速成长有明显的促进作用。

优先扶持和发展高新技术产业，已成为世界许多国家重要的政府行为，政府对高新技术产业的支持力度越来越大，在这方面的政府职能和行为已经制度化和法制化。主要表现在以下几个方面：

（一）政府对高科技企业和高科技园区的立法支持

以发展高新技术为杠杆谋求国家的经济发展和综合国力的增强，已成为世界各国政府的共识，为使高新技术产业和高新技术产业开发区能更充分、更迅速地发挥聚积效应，世界上无论发达国家还是发展中国家都先后制定了一系列法律、法规，以促进高新技术产业的发展。近几年来，对高新技术产业的立法已成为经济发达国家十分关注的主题。亚洲一些国家与地区政府针对高科技园区的发展颁布了相关法令，如日本继《筑波研究学园都市建设法》后颁布了《高技术工业智密区开发促进法》和《技术城法》，韩国通过了《高技术工业都市开发促进法案》，台湾颁布实施了《科学工业园区设置管理条例》等。完全市场化的发达工业国家如美国、英国等虽没有针对高科技园区的特殊立法，但有多种涉及科技活动和企业创新的相关法律，如美国的《1976年美国国家科学技术政策、机构和优先目标法》、《1986年联邦技术转移法》、《小企业创新研究法》，法国的《风险投资共同基金》、《风险投资公司》、《新兴企业财政优惠》等管理条例，此外各国还制定了大量有关专利保护、环境政策、技术转移、引进外资的特殊法案。

我国现已将高新技术产业视为“朝阳”产业，在资金投入、税收、进出口、原材料供应等方面实行特殊的“产业倾斜”政策，给予重点扶持和引导，但尚无关于高新技术产业开发区发展的全国性立法，虽然国务院和一些省人大先后制定了扶持其发展、规范其行为的有关规定和地方性法规，为高新技术产业开发区的发展奠定了坚实的基础，但要使高新技术产业开发区和高新技术产业稳步发展，单靠政府的行政指导是不够的，还必须通过国家立法的形式进一步稳定现行政策，确立高新技术产业开发区的法律地位，对高技术实行重点保护，从而使该产业具有优于传统产业的发展环境，在我国以立法的形式来规范高新技术产业开发区和高新技术企业的活动，进行依法管理，以保障和促进开发区的建设和发展是有着积极意义的。

（二）政府对高新技术产业的财政投入支持

由国家统一规划的高新技术产业开发区，一般都是规模较大、设备先进、环境优美的，因此，若没有可靠而雄厚的资金来源是决不可能建成的。在外国，政府的投入多限于基础设施的

建设，一般占 60%~70%。日本筑波科学城的建设，前后历时 20 年，共耗资 13000 亿日元。西班牙政府投资 100 亿建设卡贾图科学城。美国等实行自由市场经济体制的国家，一般不鼓励向高科技园区进行直接投资，而注重完善园区发展大环境，主要是通过国家采购影响高新技术产业的发展。个别发达国家也对园区建设作有限投资，以发挥对私人企业投资的导向作用。如德国政府在 80 年代后期用于高科技园区建设的投资超过 1.9 亿马克。我国政府对高新技术产业开发区的财政支持主要是给予国家级的开发区一定的启动经费，把一些国家级计划项目定点到开发区的企业中去实施。在我国的多数开发区，当地政府主要是以低价批租土地的方式对开发区进行支持。由于基础建设任务大，一次性投资规模大、成本高，筹集资金渠道单一，到 1994 年底，天津、青岛、郑州、成都、武汉等 13 个开发区共累计负债 65.9 亿元。

（三）政府对高新技术产业实施税收优惠激励政策

制定税收优惠政策，是世界各国促进高新技术产业化的普遍做法，各国通过减免税和给予补贴，鼓励和吸引民间企业创立与发展高新技术产业，减少风险。如美国政府颁布的《S 项修改法案》规定对技术密集型企业少交三分之一的税款。为了鼓励风险投资活动，在 1981 年通过了《经济复兴税法》，规定对研究开发投资税从 49%减至 25%，1986 年国会又通过对该法的修正案，将投资税减至 20%，有力地促进了高新技术风险投资事业的发展。英国政府于 1983 年制定《企业扩展计划》，为了诱导中小企业投资高技术，税收政策规定对创办小企业者，可以免 60%的投资税，对新创办的小企业可以免 100%的资本税，公司税从 1983 年财政年度的 38%减为 30%，印花税由 20%减至 1%，起征点由 2.5 万英镑提高到 3 万英镑，取消投资收入附加税。日本政府于 1985 年制定了《促进基础技术开发税制》，对购置用于基础技术开发的资产，免征 7 %的税金。巴西政府规定科技投入超过企业利润 5%的企业可免交产品税，允许企业把所欠税款的 80%用于研究与开发的投入。台湾的《科学工业园设置管理条例》规定，园区的企业可以全部免征进口税、货物税、营业税和土地税，企业 5 年内免征盈利事业所得税，外销产品不课税。我国对高新技术产业开发区的税收政策比较全面，在区内被认定的高新技术企业的所得税按 15%征收，新办的企业从投产两年内免征所得税，然后免征三年，同时还有减免进出口关税等规定。税制改革后，目前我国的高新技术产业开发区所享有的优惠政策与区外的企业相比差距已经缩小，增值税规定对软件类高新技术企业的发展不利。

（四）政府对高新技术产业实施特殊的信贷优惠政策

国外许多国家一般是通过银行或设立基金会的方式向园区的企业提供低息贷款，如加拿大联邦商业发展银行为对园区内的企业实施风险性很大的发展项目专门提供“平衡资助”，与定期贷款一起协助企业维持财政平衡或尽快收回成本。日本政府建立了振兴地方技术的特别贷款制度，凡新增设备可提供特别利息贷款，在高科技园区内的投资企业可使用低息长期贷款（年利率为 8%~8.15%）。法国政府设立“工业发展基金”，以 8.75%的优惠利率供营业额在 5 亿法郎以下的中小企业融资之用，政府还提供 3 亿法郎给 SOFARIS 投资公司，对中小企业申请贷款提供 50%的保证。英国政府对私营技术企业的短期资金可以通过银行透支、贸易信贷等方式融通，中期资产可以通过银行信贷、财产抵押、自发信用券、发行股票等方式取得。我国在对高新技术产业开发区企业贷款方面没有统一的特殊优惠政策，对此，应借鉴国外的先进经验，制定出符合我国国情的贷款优惠政策。

（五）政府为高新技术产业开辟风险投资渠道

风险投资作为一种扶持风险企业的特殊政策，一些国家允许建立风险企业的专门证券市场，其目的在于将风险企业的资金筹措方式进行转变，由间接金融为主转为以直接金融为主的方式，使风险企业在不需要担保的情况下筹措到低息资金。美国、英国、日本等国家就开辟了二级证券市场（场外证券市场），允许企业进行资金筹措。其特点是以发行风险企业的股票为主，其发行标准低于一般证券市场。如日本政府 1983 年在大阪、东京、名古屋设立场外证券市场，并规定只要市场净值在 85 万美元以上，税前利润率达到 4%的公司都可以上市。美国还有 450 家专门代表美国小企业管理局进行风险投资的私人性质的小企业投资公司。英国允许新创办的高技术公司以发行债券的方式筹措资金。这些国家还调整了资本收益税，以鼓励银行和个人参与风险投资。我国目前还没有专门针对高新技术企业的风险证券市场和风险投资鼓励政策，高新区

内原有的两家地方性的风险投资公司由于种种原因已被停办。

通过以上比较，笔者认为，推进我国的高新技术产业的发展，应当在考虑我国具体国情的前提下，从发达国家政府扶持高新技术产业发展的政策中得到一些有益的启示，政府应借鉴国外先进的经验，在继续保持现有政策稳定性的基础上，制定出符合我国国情的财政税收政策、金融政策和风险投资政策，以扶持高新技术产业的发展，应注意完善的具体政策主要有：

1、在一定期限内对于高新技术企业应减免其所得税、增值税；加速高新技术的设备折旧；允许企业将大量的智力和无形资产的投入作为主生产要素计入成本。

2、政府应制定政策，采取贴息、担保等方式鼓励商业银行向高新技术企业提供贷款，可以通过银行或设立基金会的方式向高新技术产业开发区的企业提供低息贷款，在国家信贷计划中增加科技贷款的比例，扩大商业科技贷款规模。

3、风险投资是一种科技与金融相结合的投资机制，因此，政府要为风险投资的发展创造一个良好的市场经济环境。政府应改变原有的投资方式，将直接投资改为间接投资，用政府风险投资吸引企事业单位投资。政府应注意调整自己的投资力度和投资结构，尽快制订风险投资的有关政策，逐步建立风险投资体系，加大政策扶持力度，从根本上缓解高新技术企业发展资金短缺。

4、政府应加大高新技术成果转化的力度，特别应该注重关系到国计民生的基础设施领域和关键性技术领域，国家政策性银行要设立支持重大科技成果转化的专项贷款项目，实行优惠利率，建立专门用于科技成果转化、中小科技企业孵化的“种子资金”和孵化基金、担保基金。国家可试点成立股份制的高新技术开发银行，以优惠利率提供高新技术成果转化的专项贷款，建立高新技术产业发展基金，加速科技成果的转化。

5、加快对高新技术企业进行现代股份制公司改造，政府优先安排高新技术企业股票的上市额度，允许发行可转让的高科技债券和高科技国债，为高新技术企业的发展多方筹措资金。

二、我国政府扶持高新技术产业发展的政策取向

高新技术产业最大的特点是资本和知识密集，具有高效益、高风险、高投入的特点，为了吸引更多的企业进入园区投资经营高新技术企业，政府制定优惠政策扶持其发展是世界各国的普遍做法。我国一直重视发展高新技术产业，为促进高新技术产业发展，加速我国高新技术成果商品化、产业化、国际化，我国制定了诸如财税政策、进出口政策、资金投入政策、投资政策、贸易政策、人才政策和土地政策等一系列相应的优惠政策，这些政策的制定对高新技术成果的转化以及产业化发挥了巨大的作用。作为这些政策措施的作用对象，企业在总体上对各项政策措施是肯定的。据高新区企业问卷调查（1996年）显示，绝大多数企业（89.9%）寄希望于国家优惠政策，包括企业税收优惠政策、高新技术产业、产品优惠政策、人员招聘以及对科技人员的优惠政策、外贸进出口优惠政策等，其中对税收政策评价最高，总体认为它很重要（74.4%的企业认为很重要，20.4%的企业认为较重要），且作用逐步强化（61.6%的企业认为它一直发挥了较好的作用）。企业对税收政策的高评价与企业选择在高新区内发展的首要动机相一致。这一方面体现了企业争取一切有利条件的本能和长期以来形成的依赖性，另一方面则一定程度地反映出作为发展中国家高新技术企业生存和发展的艰难。企业对高新技术企业的认定、信贷支持、人员招聘、科技人员优惠政策评价也较高。而对“划定高新区范围，成片开发”的优惠政策，由于与企业关系较间接，“火炬计划引导”、“外贸进出口优惠政策”由于受益面窄评价不高（注：调查资料来源于国家科技评估中心。）。

而随着高新技术产业的发展，优惠政策在有效实施中遇到了一些问题，主要表现为：扶持力度较小且不配套；国家政策、地方政策和开发区内政策缺乏协调一致；有些政策未能体现高新区的特点；有些地区搞优惠政策的盲目攀比，使优惠政策过多、过滥。这些问题的出现，影响了高新技术产业的发展，从高新区的发展来看，高新区的优惠政策既要发挥引导功能，又要发挥调控功能，应从以下几方面注意完善。

（一）在优惠政策上采取明确的产业倾斜政策

高新技术产业开发区的优惠对象是经核定的高新技术企业，其侧重企业的技术层次，经认定的高新技术企业满三年以后，需要经过重新认定，才能继续享受优惠，可见高新技术产业对

企业技术要求很高。我国高科技及其产业化的任务，就是要把握国际高科技发展的趋势，以提高国家自主创新能力、掌握知识产权、增强综合国力为目标，重点开发电子、生物、新材料、新能源、航空、航天、海洋等方面的高技术，现在我国的多数高新技术产业开发区都是按照国家科委根据世界科学技术发展状况划定的高新技术范围，规定本地的国家高新技术产业开发区的发展领域。每个开发区都根据自己的资源、人文、地理优势，按照自己的实际条件突出当地的优势，兼容当地经济、科技、历史文化特色，特别强调了有关的发展领域，如，昆明市首先规定了“发展生物工程技术及其产品”、“信息技术及其产品”。石家庄市规定“发展通讯、微电子、生物医药、机电一体化、新材料、高效能等新技术及其产业”。上海漕河泾开发区在产业政策的引导下形成了现代信息、生物医药工程和新型材料三大支柱产业。天津开发区形成了电子、机械、生物工程、食品等四大产业群。因此，在优惠政策上，应注意产业倾斜政策的制订，要体现产业政策和区域政策相结合，产业政策区域化和区域政策产业化的特点，要明确规定哪些产业应当给予特别的鼓励，真正体现优惠政策既为高新技术企业服务，又为高新区调整产业结构，长期协调发展服务。只有这样国家才可以通过政策的制定，引导高新技术产业开发区的产业布局向合理、协调、互补的方向发展。在引导高新技术产业开发区优先发展主导产业的同时，还要注意其他产业的发展，培植新的经济增长点。这样就可以形成以一个或者几个产业为主体，多个产业同步协调发展的新的合理的产业布局。

我国目前应当根据高新技术产业开发区存在的经济总量偏少，企业规模不大、技术层次偏低，科技含量不高的特点，制定重点扶持大型高新技术企业的优惠政策，把提高经济增长质量和效益放在首位，努力促进经济增长方式由粗放型向集约型转变，要采取扶持政策，以名牌产品和优势企业为龙头，以资产为纽带，以分工协作实现资源优化配置为原则，积极推进联合、兼并、收购、参股等多种形式来进行资产重组和企业组织调整，加快形成一批支柱产业和主导产业，造成一批行业龙头企业和名牌产品，使之上规模、上水平，以增强在国际国内市场上的竞争能力，确保开发区经济持续、健康、快速的发展。在注重大企业发展的同时，也不能忽视为数众多的中小型科技企业的成长，中小企业是经济发展的基础，与大企业在生产合作、产品配套等方面相互依存，相互补充。从某种意义上讲，中小型科技企业技术创新甚至比大企业更活跃，今天的小企业可能就是明天的大企业。而扶持企业由小到大的成长，正是高新区的责任和最具特色的功能之一。

（二）高新区政策应体现高新区产业的特殊性和政策的整体协调性

高新技术产业开发区是发展高新技术产业的重要基地，是向传统产业扩散高新技术的辐射源，是对外开放的窗口，是深化改革的实验区，这些特殊性应在政策中有所体现。可现行政策中的许多内容并没有体现高新技术产业开发区的特点，许多内容却与我国外商投资政策接近。例如：关于企业经销人员简化出国手续、产品出口权限等规定，高新区的优惠政策均未体现出对高新区企业高效益、高投入和高风险的特点的规定。由于高新区政策所体现高新区的产业特点不充分，因此，对高新区的扶持、引导的特点也不明显。

高新技术产业开发区优惠政策的内容是广泛的，是各类优惠政策的集合体，其目的是运用优惠政策的综合效益来营造一个良好的投资环境。随着社会主义市场经济新体制的逐步形成，优惠政策所造成的高新区优势正在逐步消失，当然，在高新区发展的一段时间里，作为最初推动力的政策优势起到过重大的作用，现在，在高新区优势政策有所降低的情况下，宜将主要精力放在从总体上改善投资环境方面。借助政策优势这一最初推动力，尽快把高新区纳入新体制、新机制的轨道上来。只要充分发挥优惠政策的总体效益，搞好投资环境的综合治理，仍然可以起到应有的作用。当前，高新技术企业所关心的是保证产、供、销活动有顺畅环境的优惠政策要明确、具体、配套，而这方面我们正好还有不足。高新区的优惠政策是吸引高技术企业的手段，而不是目的，高新区的优惠政策不能仅停留在税收、信贷等方面，必须深入考察生产、流通等各个实际动作过程中的环节，发现问题及时制定出相应的政策。要建立具体、明确、配套的有利于高新技术产业开发区的政策体系，充分发挥开发区政策的整体效益，搞好投资环境的综合治理。

（三）高新区政策应当有助于促进高新技术产业开发区整体功能的发挥

高新技术产业开发区的形成和发展是资源配置的有机结合，发挥了人力、科学技术、产业和地理有机结合的优势，产生了时空效应、孵化效应、聚集效应和辐射效应。

1、高新技术产业开发区的时空效应。 高新技术产业开发区坚持科学、技术开发和生产一体化，成为促进高新技术产业形成和发展的基地，加强了针对性交流，快速解决科研、技术和生产各个环节的问题，大大缩短了高新技术成果商品化、产业化、国际化的周期，提高了高新技术产品的竞争力。在高新技术产业开发区的时空效应上，应当注意在优惠政策的制定上侧重在产业初创阶段给予扶持，优惠政策向技术开发的源头倾斜，因为研究开发作为高新技术产业发展的原动力因其固有的一些特征，仅仅依赖市场机制通常不能使其数量、品质与方向达到最符合经济效率的程度，有赖于政府制定和实施整套具体的产业发展战略，以消除市场失灵现象，进而鼓励企业进行研究开发，刺激产业技术水平的提高。据统计，我国目前研究与开发经费投入占国民生产总值的比重为 0.5 %，发达国家为 2.3%~2.8%，发展中国家为 1.5 %（注：史清琪等“我国高技术企业”，《中国技术经济科学》1998.1.1~8.）。因此，从政策上鼓励高新技术企业增加技术开发经费，增加对高新技术产业发展的投入是十分必要的。

在优惠政策的制定上还应当注意扶持具有民族创新的新技术，对民族高新技术企业应当更加优惠。因为我国建立国家级高新技术产业开发区的目的之一就是使高新技术产业开发区成为发展民族高新技术的基地，成为我国科技成果转化成为现实生产力的基地，成为民族高新技术在世界高新技术领域占有一席之地的窗口，从目前 53 个国家高新技术产业开发区的实际情况来看，利用外资的积极性较高，而在发展民族高新技术上下功夫不够。高新技术产业开发区应当站在发展民族高新技术、振兴民族工业的高度，正确处理好利用外资、引进国外先进技术与发展民族高新技术的关系。

2、高新技术产业开发区的孵化效应。 一般高新技术产业开发区都拥有孵化产业的创业中心，用于扶持高新技术创业，特别是为中小企业的成长和发展提供所必须的条件。从我国现行政策的执行来看，各高新区都已经办起了旨在孵化高新技术企业的创业服务中心，由于政府政策的支持，火炬计划的推动，高新技术产业开发区的政策环境和基础设施条件比较好等原因，我国不少创业中心现已经成为高新技术成果转化为商品的重要基地、高新技术企业的孵化器和培育高新技术企业家的学校。创办服务中心有利于吸引人力、物力、才力资源和信息资源，有利于孵化功能的发挥。

3、高新技术产业开发区的聚集效应。 由于高新技术产业开发区各种条件的结合，相互作用，使高新技术产业开发区产生了聚集效应，将高等院校、研究开发机构、人才和产业聚集在高新技术产业开发区内，发挥了高新技术产业开发区的区域整体功能。据统计，国家高新技术产业开发区内由大学、院所的科技人员兴办的企业达 2192 家；在 140 余万从业人员中，大专以上人员约占三分之一，硕士生达 22000 人，博士生达 2758 人，吸引留学归国人员 2981 人（注：科学技术部副部长徐冠华在火炬计划十周年经验交流会上的讲话 1998.8.7.）。可见，在发挥聚集效应上，今后国家仍应当制定吸引、培养人力资源的政策，诸如吸引外国专家、留学人员的政策，鼓励高层次人才走向企业的政策，对高等院校、科研开发机构、人才等应当给予适当的优惠，吸引他们到高新技术产业开发区来。制定鼓励科技人员自由结合，发展民营科研机构的政策，建立科技教育基金，制定人力资源培养高投入、高产出政策等。鼓励大学和研究机构的科技人员向经济领域流动，这是实现科研与生产相结合，加速科技成果产业化的起点和核心。鼓励企业与高等院校、科研院所以股份制形式组建生产联合体，允许技术入股和创业入股，调动科研机构、科研人员和企业家的积极性。要采取有效的措施，不断提高科技人才的社会与经济地位，进一步完善社会保险制度，以防现有研究人员的外流。

4、高新技术产业开发区的辐射效应。在高新技术开发区中，研究开发科技成果可以在广阔的技术前沿上促进高新技术产品的诞生，从而对高新技术企业起着强烈的辐射作用。高新技术产业开发区通过带动周边地区高新技术产业而有力地促进了该地区经济的发展。主要表现在，第一，高新技术产业产生高产值、高利润、高增长率、能大量增加就业机会，发展第三产业，对地区经济有直接的促进作用，加速了农村城市化，促进改变着周围地区和社会的发展；第二，增加了地区的税收；第三，改变了地区形象，使之成为科技产业蓬勃发展的地区；第四，高新

技术产业对传统产业具有改造作用，高新技术产业开发区周边地区的传统产业，往往最先得到高新技术的实惠。但目前，我国高新区的辐射功能发挥得还不够理想，对区外未享有优惠政策的企业生长与发展影响并不大。这些问题有待于进一步制定政策来给予解决。（河北经贸大学法学院 毕颖）

国家鼓励高新技术产品出口优惠措施出台

(www.cei.gov.cn) 国家科技部、外经贸部、财政部、国家税务局和海关总署日前联合发布《中国高新技术产品目录》，列入目录的 8 个领域 1 9 0 0 项高新技术产品，均可享受国家规定的有关出口优惠政策。

这八个领域包括电子信息、软件、航空航天、光机电一体化、生物医药和医疗器械、新材料、新能源和节能产品以及环境保护、地球空间和海洋领域的产品。这一

《目录》是参考国际通用的高技术产品分类，以我国现行的高技术范围为基础，经过上百名技术和贸易专家评审并经相关部门审核后编制的。列入《目录》的产品主导技术必须属于所确定的高新技术领域，产品的主导技术必须包括高新技术领域中处于技术前沿的工艺或技术突破，专家在界定时还考虑了该项目的自主创新能力和可持续发展能力。

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2017-08-13

Preferential policies of the National High-tech Industrial Development Zone

According to the Law of the People's Republic of China on Science and Technology Progress and the State Council [1991] No. 2 documents, the following preferential policies are implemented for high-tech enterprises in the high-tech industrial development zone:

1. High-tech enterprises levy income tax at a rate of 15% , of which the output value of export products reaches 70% of the total output value of the year , and the income tax is levied at a rate of 10% ;
2. The newly-established high-tech enterprises shall be exempted from income tax within two years from the date of production. The newly established Sino-foreign joint venture high-tech enterprises shall be exempted from the profitable year for the first two years from the profit-making year. Income tax
3. The newly-built high-tech enterprises of domestic enterprises shall be exempted from construction tax (or investment direction adjustment tax) for new technology development and production and operation houses; 4. Instruments and equipment used by high-tech enterprises for high-tech development and high-tech production. Implement rapid depreciation;
5. With the approval of the Customs, high-tech enterprises can set up bonded warehouses and bonded factories in the high-tech zone;
6. Export products produced by high-tech enterprises are exempt from export tariffs except those restricted by the state or with specified products;
7. Infrastructure construction and production and operation capital construction projects in the high-tech industrial development zone. The state arranges a certain amount of capital construction loans and investment scale each year, and can issue a certain amount of long-term bonds to raise funds from the society;
8. Other preferential policies prescribed by the state.

According to local actual conditions, local governments have also formulated corresponding preferential policies in taxation, credit, import and export, etc., to promote the development of high-tech industrial development zones in the region.

High-tech enterprise offers

The National High-tech Industrial Development Zone, which is established in the opening of the coastal economy (including the urban areas where the special economic zones and economic and technological development zones are located), is recognized as a foreign-invested enterprise of high-tech enterprises, if it is also a technology. Intensive, technology-intensive projects, or projects with foreign investment of more than 30 million US dollars and long investment recovery time, can be reported to the State Taxation Bureau for approval, and still be implemented according to the tax incentives of the coastal economic open area.

Foreign-invested enterprises that are recognized as high-tech enterprises and products export enterprises may be given preferential tax treatment in accordance with the provisions of the tax law implementation rules. If it is recognized as a product export enterprise and an advanced technology production enterprise at the same time, the enterprise shall be allowed to enjoy one of the tax benefits in accordance with relevant regulations, and shall not enjoy two kinds of tax preferential treatment at the same time.

A Sino-foreign joint venture enterprise that has been recognized as a high-tech enterprise in the high-tech industrial development zone approved by the State Council, after the tax exemption period expires, it is difficult to pay taxes, and it is necessary to give appropriate tax reduction and exemption within a certain period of time. The application shall be submitted by the enterprise and submitted to the State Taxation Bureau for approval after review by the local tax authorities.

A foreign-invested enterprise established as a high-tech enterprise in the development zone may levy a corporate income tax at a reduced rate of 15 % from the tax year to which it is recognized as a high-tech enterprise .

If the national high-tech industrial development zone determined by the State Council is located in the coastal economic open zone, foreign-invested enterprises that are recognized as high-tech enterprises are allowed to enjoy a preferential choice in the tax incentives of the economic open zone and the industrial development zone. Tax preferential treatment, but not repeated.

For foreign-invested enterprises that are recognized as high-tech enterprises in the development zone, instruments and equipment used for high-tech development and high-tech product production need to be accelerated depreciation, and enterprises should apply for it. After review by local tax authorities, The level is reported to the State Taxation Bureau for approval.

(1) Electronics and Information Technology

- 1 computer and external equipment
- 2 microelectronic components
- 3 optoelectronic components
- 4 radio and television technology products
- 5 communication equipment and products
- 6 special process production equipment and test instruments
- 7 system software
- 8 support software
- 9 application software

(2) Bioengineering and new medical technology

- 1 biotechnology drugs
- 2 Chinese medicine
- 3 chemical drugs
- 4 Light industry, food biotechnology and products
- 5 new medical devices

(3) New materials and application technologies

- 1 metal material
- 2 inorganic non-metallic materials
- 3 organic polymer materials and products
- 4 composite materials

(4) Advanced manufacturing technology

- 1 automated machinery and equipment
- 2 high performance, intelligent instrumentation

(5) Aerospace technology

- 1 aircraft and ancillary products
- 2 aviation ground equipment
- 3 launch vehicle
- 4 navigation day Device
- 5 other special rockets, detection rockets and their supporting equipment

(6) Modern agricultural technology

- 1 excellent new animal and plant varieties
- 2 livestock improved embryo bioengineering products
- 3 biological pesticides and biological control products
- 4 new diagnostic reagents and biological vaccines
- 5 new high-efficiency feed and additives
- 6 new fertilizer
- 7 Agricultural engineering facilities and equipment
- 8 major agricultural and sideline products storage, processing new technology products and equipment

(7) New energy and energy efficient technology

- 1 new energy and equipment
- 2 high efficiency energy saving products

(8) New technologies for environmental protection

- 1 Air pollution control equipment
- 2 water pollution prevention equipment
- 3 solid waste treatment equipment
- 4 environmental monitoring equipment
- 5 noise vibration electromagnetic radiation and radioactive pollution prevention equipment

(9) Offshore engineering technology

- 1 Exploration and development equipment for energy and mineral resources
- 2 Basic and engineering surveying and geophysical observation equipment
- 3 space environment element monitoring equipment
- 4 large-scale engineering foundation stability exploration and testing equipment
- 5 marine monitoring instruments

(10) Nuclear application technology

- 1 nuclear radiation product
- 2 isotope and application products
- 3 core material material
- 4 nuclear physics, nuclear chemistry laboratory equipment

- 5 nuclear electronic products
- 6 nuclear test reactor and its ancillary products
- 7 nuclear energy and ancillary products
- 8 nuclear facilities decommissioning and nuclear three waste treatment, disposal technology equipment
- (11) Other new technologies and technologies applied in the transformation of traditional industries

Support tax policies for high-tech enterprises

1. The high-tech enterprises in the high-tech industrial development zone approved by the State Council shall be subject to income tax at a reduced rate of 15%; the newly-established high-tech enterprises shall be exempted from the 2-year corporate income tax (94 fiscal and taxation No. 001) from the year of production. If the output value of the export products of high-tech enterprises in the development zone reaches 70% of the total value of the year, the enterprise tax shall be levied at a reduced rate of 10% upon verification by the tax authorities. (Guo Fa [1991] No. 12).

2. The total amount of wages and training expenses actually issued by the software development enterprise shall be deducted when calculating the taxable income of the enterprise income tax. (Cai Shui Zi [1999] No. 273) (Cai Shui [2000] No. 25)

3. A high-tech foreign-invested enterprise established as a high-tech enterprise established in the National High-tech Industrial Development Zone determined by the State Council and established in the Beijing New Technology Industry Development Experimental Zone is recognized as a high-tech enterprise or a technology enterprise. From the tax year to which the date belongs, the enterprise income tax is levied at a reduced rate of 15%. (Article 73, paragraph 5 of the Regulations for the Implementation of the Foreign Investment Enterprise or Foreign Enterprise Income Tax Law)

4. A Sino-foreign joint venture enterprise established in the National High-tech Industrial Development Zone determined by the State Council, which is recognized as a high-tech enterprise, with a business period of more than ten years, approved by the local tax authority, and from the beginning of the profit-making year Corporate income tax is exempted for one year and the second year. Foreign-invested enterprises located in special economic zones and economic and technological development zones shall be implemented in accordance with the preferential tax regulations of special economic zones and economic and technological development zones. (Article 75, Section 6 of the Regulations for the Implementation of the Income Tax Law of Foreign-Invested Enterprises and Foreign Enterprises)

5. If an advanced technology enterprise sponsored by a foreign investor is exempted from or exempted from the advanced technology enterprise after the expiration of the enterprise income tax in accordance with the provisions of the tax law, it may be levied at a reduced rate of three years in accordance with the tax law. (Article 75, Section 8 of the Regulations for the Implementation of the Income Tax Law of Foreign-Invested Enterprises and Foreign Enterprises)

6. IC manufacturers are reduced. IC manufacturing enterprises invested more than 8 billion yuan or integrated circuit line width of less than 0.25μm, from profit-making year, the first 1 to 2 years exempt from income tax, 3 to 5 years halved income tax. Among them, in the remote areas that are underdeveloped, after the tax reduction and exemption period, in the next 10 years, the enterprise income tax of 15% to 30% can be reduced according to the tax payable. (Cai Shui Zi [2000] No. 25)

7. Software production and IC design companies reduce taxes. For key software production and integrated circuit design enterprises within the national planning layout, if the tax exemption is not enjoyed in the current year, the enterprise income tax will be levied at a reduced rate of 10%. (Cai Shui Zi [2000] No. 25)

8. After the production equipment of an integrated circuit manufacturer has been approved by the tax authorities, the depreciation period can be shortened as appropriate, and the shortest period can be 3 years. (Cai Shui [2000] No. 25)

9. Communication pipe engineering related equipment deduction. The cables, optical cables and anti-corrosion pipe sections and pipe fittings used in the communication line engineering and pipeline engineering are all equipment, and their value is not included in the taxable turnover of the project. (Cai Shui [2003] No. 16)

10. Tax deduction for postal telecommunications business. The postal telecommunications unit cooperates with other units to jointly provide the postal telecommunication service for the user, and the postal telecommunication unit uniformly collects the price, and the total amount of the income minus the balance paid to the partner is the turnover. (Cai Shui [2003] No. 16)

11. New software production and IC design companies are reduced. After the software manufacturer and IC design companies have been determined for the new Office of China's territory, since the profit-making year, the first 1 to 2 years exempt from income tax, 3 to 5-year corporate income tax. (Cai Shui [2000] No. 25)

12. Specific machine equipment accelerates depreciation. For electronic production enterprises and

enterprises approved by the Ministry of Finance, their machinery and equipment can be accelerated by double declining method or annual sum method. Some special machines and equipment of other enterprises can also implement the double declining method or the sum of years method. (Caigongzi [1996] No. 41, Guoshuifa [2003] No. 113)

13. Software depreciation. The computer application software purchased by the enterprise, which is purchased together with the computer, is included in the value of the fixed assets; if it is purchased separately, it is amortized as the intangible assets according to the specified expiration date or benefit period, and there is no specified period of validity or benefit period. Amortized on average within 5 years. (Cai Shui Zi [1996] No. 41)

14. Software accelerated depreciation. Enterprises and institutions purchase software, and if the acquisition cost reaches the fixed capital standard or constitutes an intangible asset, it can be accounted for as fixed assets or intangible assets. The domestic enterprise shall be subject to the approval of the competent tax authority, and its depreciation or amortization period may be shortened as appropriate, with a minimum of 2 years. (Cai Shui Zi [2000] No. 25)

15. Depreciation of equipment for integrated circuit manufacturing enterprises. The production equipment of an integrated circuit manufacturer, with the approval of the competent tax authority, may be shortened to a minimum of three years. (Cai Shui Zi [2000] No. 25, Guoshuifa [2003] No. 113)

16. Special equipment accelerates depreciation. For the key equipment that promotes scientific and technological progress, environmental protection and state encouragement of investment, as well as machinery and equipment that are vibrating, super-strength or strongly corroded by acid and alkali all the year round, the approval of the State Administration of Taxation can shorten the depreciation period or accelerate the method of depreciation. (Guo Shui Fa [2000] No. 84, Guoshuifa [2003] No. 113)

17. Development fee deduction. The part of the intangible asset development expenditure that does not form an asset is allowed to be deducted when the enterprise income tax is calculated. (Rule 27)

18. Technology development fee deduction. The technical development costs incurred by the enterprise in researching and developing new products, new technologies and new processes, including new product design fees, process development fees, equipment adjustment fees, testing fees for raw materials and semi-finished products, technical book materials fees, not included in the country. The planned intermediate test fee, the salary of research institute personnel, the depreciation of research equipment, the trial production of new products, other funds related to technical research, and commissioned scientific research trial fees, etc., may be based on actual amount, before taxation of corporate income tax deduction. If the cost increase exceeds 10%, it shall be deducted from the taxable income by 50% of the actual amount. (Guo Shui Fa [1999] No. 49)

19. Deduction of wages from software companies. Software development enterprises recognized by the competent scientific and technological departments at or above the provincial level may be deducted in full in calculating the taxable income according to the total amount of wages actually distributed. (Cai Shui Zi [1999] No. 273)

20. Funding for research and development expenditure deductions. For enterprises (excluding foreign-invested enterprises and foreign-funded enterprises), institutions, and social organizations, through various non-profit social organizations, state agencies, non-enterprise-owned or invested research institutions and institutions of higher learning, The tax authorities review the subsidy and allow the full amount to be deducted from the taxable income of the current year. However, if the amount is not deductible in the current year, the deduction shall not be carried forward. (Guo Shui Fa [2000] No. 24)

21. Deduction for specific business expenses. The wages and salaries and training expenses of the recognized software manufacturing enterprises and IC design enterprises may be deducted before taxation according to the actual amount of the enterprise income tax. (Cai Shui Zi [2000] No. 25)

22. Pre-tax deduction of telecommunications companies. The following items of the telecommunications enterprise are allowed to be deducted before the tax on corporate income tax: (Guo Shui Fa [2000] No. 147)

(1) Telephone initial loading fund, postal surcharge. The telephone initial loading fund and postal surcharge charged to the user according to the regulations are turned over to the central government.

(2) Expenditure on purchase of goods. Telecommunications companies do not act as instruments, monitors, etc. for fixed asset management. If the amount meets or exceeds the fixed assets standard, their purchase expenses shall be deducted before taxation in installments. The deduction period must not be shorter than 2 years.

(3) Loss of arrears. From January 1, 2000, users of the new telecommunications companies owe monthly fees, airtime, in arrears for more than a year still can not be recovered, processed audited as bad debt losses.

(4) Loss of arrears. Before January 1, 2000, the user arrears monthly fees, airtime, in arrears for more than three years, still can not be recovered, processed audited as bad debt losses.

(5) Postal subsidy funds. Telecommunications Group, Mobile Communications, China Unicom, and Communications Broadcasting Satellite Corporation shall surrender the postal subsidy funds of the Ministry of Finance according to regulations and allow for pre-tax deduction.

23. Research and development funding is used for deductions. All kinds of enterprises, institutions,

social organizations and other social forces, research and development funds for new products, new technologies and new processes of non-profit scientific research institutions may be deducted from the taxable income in the current year according to the tax law. (Guo Ban Fa [2000] No. 78 , Caishui [2001] No. 5)

24 . Scientific and technological technology royalties are tax deductible. The royalties obtained by foreign companies for the provision of proprietary technology for scientific research and the development of important technologies may be levied at a rate of 10% on corporate income tax upon approval by the tax authorities of the State Council . Among them, if the technology is advanced or the conditions are favorable, the enterprise income tax can be exempted. (Article 19 of the Tax Law)

25 . High-tech enterprises in certain regions reduce taxes. The following companies are subject to a corporate income tax rate of 15% .

(1) Foreign-invested enterprises located in coastal economic development zones and special economic zones , cities in which economic and technological development zones are located, or foreign-invested enterprises located in other regions as prescribed by the State Council, are technology-intensive, knowledge-intensive projects that are subject to national taxation. Approval by the General Administration; (Article 7 of the Tax Law , Article 73 of the Rules)

(2) the establishment of the National Hi-Tech Industrial Development Zone of high-tech foreign-funded enterprises; (Rule 73)

(3) A foreign-invested enterprise established as a new technology enterprise established in the Beijing New Technology Industry Development Experimental Zone . (Rule 73)

26 . Advanced technology companies reduce taxes. Since 2000, January 1, located in the central and western regions of 19 provinces, autonomous regions and municipalities belong to the "Catalog for the Guidance of Foreign Investment Enterprises" encouraged and restricted Group B projects and foreign-invested enterprises approved by the industries and the advantages of the project of the State Council, Within 3 years after the expiration of the current preferential policy of "2 exemptions and 3 reductions " , the enterprise income tax may be levied at a reduced rate of 15% . Among them, advanced technology enterprises can levy a half of the enterprise income tax, but the tax rate after halving can not be less than 10%. (Guo Shui Fa [1999] No. 172)

27 . Software depreciation and amortization. Enterprises purchase software, where the acquisition cost reaches the fixed asset standard or constitutes an intangible asset, it can be accounted for according to fixed assets or intangible assets. Certified software manufacturer, following investment of \$ 30 million in foreign-invested enterprises by the competent tax authorities; foreign-invested enterprises invested more than \$ 30 million, approved by the State Administration of Taxation; the depreciation or amortization period may be shortened The shortest time is 2 years. (Cai Shui [2000] No. 25)

28 integrated circuit manufacturing equipment depreciation. IC manufacturing enterprises manufacturing equipment, foreign-invested enterprises invested less than \$ 30 million, approved by the competent tax authorities, foreign-invested enterprises invested more than \$ 30 million, reported to the State Administration of Taxation approved; its depreciable life can Appropriate shortening, the shortest can be 3 years. (Cai Shui [2000] No. 25)

29 . Depreciation of special equipment. For key equipment that promotes scientific and technological progress, environmental protection and state encouragement of investment, if it is necessary to shorten the depreciation period or adopt an accelerated depreciation method, the taxpayer shall submit an application, the local tax authority shall review it, and report it to the State Administration of Taxation for approval. (Guo Shui Fa [2000] No. 84)

30 . High-tech enterprises deducted advertising expenses. From January 1, 2001, engaged in software development, integrated circuit manufacturing high-tech enterprises and other businesses, Internet sites and engage in high-tech venture capital venture capital enterprises, since the registration date of the establishment, within five tax years, the The competent tax authority reviews and its advertising expenses can be deducted according to the actual amount. (Guo Shui Fa [2001] No. 89)

31 . Emerging industry advertising expenditure deduction. From 1 January 2001, high-tech companies, venture capital firms and the need to enhance the growth of nascent businesses, be reported to the State Administration of Taxation for approval, corporate advertising spending to expand the market in the special period, can be deducted or improve appropriate deduction proportion. (Guo Shui Fa [2001] No. 89)

32 . Some industry advertising expenditures are deducted. From January 1, 2001, enterprises of household appliances, software development, integrated circuits, communications and other services, each tax year can be in the proportion of sales (business) income of 8%, deducted ad spending, more than the proportional part It can be carried forward to the next year indefinitely. (Guo Shui Fa [2001] No. 89)

33 . Research land is tax-free. State organs, institutions, social organizations, and military units that are subject to land or houses for scientific research facilities are exempt from deed tax. (Article 6 of the Ordinance)

34 . China Unicom's advertising regulations. It is agreed that the actual advertising expenses and business promotion expenses of the company will be deducted from the combined income of the existing main business

income of 8.5 % before the enterprise income tax. Regarding the depreciation treatment of the fixed asset value adjustment, China Unicom adjusted the value of the fixed assets due to the adjustment of the actual final settlement value or the original valuation of the original calculation, and made up the depreciation in the previous year according to the regulations. When the annual deduction is made, the taxable income of the original year shall be adjusted accordingly, and the corresponding over-taxed amount may be offset against the income tax payable in the subsequent year. Pre-tax deduction for employee education expenses According to the "Decision of the State Council on Promoting the Reform and Development of Vocational Education" (Guo Fa [2002] No. 16), enterprises with high technical quality requirements, heavy training tasks, and good economic returns can extract employee education at 2.5 %. Funding is included in the cost. Considering that the telecommunications industry requires high quality of employees, it is necessary to continuously increase the training of employees, etc., in accordance with the spirit of Guofa [2002] No.16 document, agreeing to the employee education of China Unicom in accordance with the standard of 2.5 % of total taxable wages. Funding is in front of corporate income tax. (Guo Shui Han [2003] No. 1329)

35 . China Network Communications Corporation and the former 10 provincial telecom companies changed their name to the newly established fund account book after the communication company, and the stamp duty was exempted. The increase in funds of the group company and its subsidiaries due to the merger of Jitong is exempt from stamp duty.

The funds recorded in the newly established fund account books of International Communications Corporation, Northern Communications Corporation and Southern Communications Company are exempt from stamp duty. (Guo Shui Han [2004] No. 429)

36 . Jiangsu Nantong Haimeng Co., Ltd. enjoys the tax benefits of " two intensive enterprises " . (Guo Shui Han [2004] No. 728)

37 . Dujiangyan Lafarge Cement Co., Ltd. purchases relevant equipment for the construction of a new dry-process cement production line with a daily output of 4,000 tons of cement clinker, in the case that all documents are complete (including special VAT invoices, special tax receipts, etc.) and the audit is correct. , in accordance with the relevant provisions of the procurement of domestic equipment for tax refund. (Guo Shui Han [2004] No. 943)

38 . The military products and high-tech product manufacturers in the Northeast region implemented the scope of the VAT deduction. (Cai Shui [2004] No. 227)

39 . Since the beginning of 2005 , Shanghai Turbine Generator Co., Ltd. has reduced the corporate income tax by 15% . (Guo Shui Han [2005] No. 353)

40 . Since 2004 , Nassim Industries (China) Co., Ltd. has reduced corporate income tax at a reduced rate of 15% . (Guo Shui Han [2005] No. 340)

41 . Since 2004 , Huizhou Resilience Denso Co., Ltd. has paid corporate income tax at a reduced rate of 15 % . (Guo Shui Han [2005] No. 344)

42 . Huizhou Dongfeng Yijin Industrial Co., Ltd. has paid corporate income tax at a reduced rate of 15 % since 2005 . (Guo Shui Han [2005] No. 625)

43 . The income from the production and operation of the US-Canada Technology (Zhongshan) Co., Ltd. has been reduced by the corporate income tax rate of 15% since 2004 . (Guo Shui Han [2005] No. 633)

44 . Qingyuan Huaneng Pharmaceutical Co., Ltd. has paid corporate income tax at a reduced rate of 15% since 2005 . (Guo Shui Han [2005] No. 685)

Tax policy supporting high-tech products

1 . Animal and plant sources are tax-free. Seeds (seedlings), breeding stock (poultry), fingerlings (seedlings) and non-profit wild animals and plants that are imported for scientific research are exempted from import value-added tax before the end of 2000 . (Cai Shui Zi [1998] No. 66)

2 . For enterprises (including foreign-invested enterprises, foreign enterprises) to import the necessary self-use equipment for the production of the "National High-tech Product Catalogue" and the technology and accessories and spare parts imported with the equipment in accordance with the contract, except in accordance with Guofa [1997] Document No. 37 stipulates that the goods listed in the Catalogue of Imported Commodities Not Subject to Tax Exemption for Domestic Investment Projects are exempt from customs duties and import value-added tax. (Cai Shui Zi [1999] No. 273)

3 . In order to encourage the export of high-tech products and enhance the international competitiveness of high-tech products, China's policy of implementing zero-rate VAT on high-tech products is as follows: " For the Ministry of Science and Technology and the Ministry of Foreign Trade and Economic Cooperation, " China High-tech Commodities Export Catalogue " products, where the export tax rebate rate does not reach the tax rate, approved by the State Administration of Taxation, the products are exported, according to the current tax rate of the export Administration regulations refund. " (Cai Shui Zi [1999] No. 273)

4 . The general taxpayer to sell their own development and production of computer software products, according to the statutory tax rate of 17%, refunded immediately on the actual tax burden more than 6% of the parts. In addition, a small-scale taxpayer who is a production enterprise, the production and sales of computer software

is calculated and paid according to the levy rate of 6% ; a small-scale taxpayer who is a commercial enterprise, the sales of computer software is calculated at the rate of 4% , and the value-added tax is calculated. The tax invoices may be issued by the tax authorities at different rates. (Cai Shui Zi [1999] No. 273)

5 . Since June 2000, before the end of the year -201,024 date, the VAT general taxpayer to sell their own development and production of software products, the 17% statutory rate of value-added tax, the actual tax burden of its more than 3% VAT part Implement the imminent withdrawal policy. The tax refunded by the enterprise shall be used for research and development of software products and expansion of reproduction, and shall not be regarded as corporate income taxable income, and shall not be subject to corporate income tax.

Software products that are self-operated or exported or sold to export enterprises shall not be subject to the VAT refund. (Cai Shui [2000] No. 25)

6 . For the VAT general taxpayers to sell their own integrated circuit products (including monocrystalline silicon wafers), after the levy at the statutory tax rate of 17% , the part of the VAT actual tax burden of more than 6% shall be refunded. The tax refund shall be used by enterprises for research and development of integrated circuit products and to expand reproduction. It shall not be regarded as corporate income taxable income and shall not be subject to corporate income tax.

The integrated circuit products that the enterprise self-operates to export or entrust or sell to export enterprises shall not apply the VAT refund method. (Cai Shui [2000] No. 25) .

7 . Computer software tax reduction. A small mechanical taxpayer who is a production enterprise, produces and sells computer software, and calculates tax payment according to the levy rate of 6% ; a small-scale taxpayer who is a commercial enterprise sells computer software and calculates tax payment according to the levy rate of 4% ; VAT special invoices are issued on a case-by-case basis. (Cai Shui Zi [1999] No. 273)

8 . CNC machine tools are first collected and returned. From 2003 to the end of 2005 , for the listed CNC machine tool enterprises, the production and sales of CNC machine tools, in the part of the tax refund, the value-added tax will be refunded 100% . (Cai Shui [2003] No. 97)

9 . Video camera parts are tax deductible. Within one year after the introduction of the overall technology of the camcorder by the production enterprise , the import duty rate of the camcorder is reduced by 12% . (After the Department of Taxation [1997] No. 603)

10 . Research products are tax-free. The taxable products produced by the school-run enterprises for the scientific research of the university (excluding the taxable products of consumption tax) are exempt from import value-added tax. (Cai Shui [2000] No. 92)

11 . Import telecommunications materials are tax-free. From January 1, 2001, to set up investment in China more than 8 billion yuan or integrated circuit line width of less than 0.25μm IC manufacturing enterprises, special construction materials import column names, and the supporting systems and equipment spare parts Exemption from import value-added tax and customs duties. (Cai Shui [2002] No. 152)

12 . Comprehensive use of product tax cuts. From January 1, 2001, for the use of coal ore, part of the new wall materials coal, oil shale and wind power production and national column name, VAT halved. (Cai Shui [2001] No. 198)

13 . The export tax rebate rate for aerospace vehicles and CNC machine tools is 17%. From January 1, 2004, the export tax rebate rate column names aviation cargo spacecraft, CNC machine tools for 17%. (Cai Shui [2003] No. 222)

14 . The export tax rebate rate for high-tech products. From January 1, 2004, export of products in the "high-tech products export directory" (2003 edition), unified by Cai Shui [2003] No. 222 document provided tax rebate rate. (Cai Shui [2003] No. 238)

15 . Computer software exports are tax-free. From January 1, 2004, computer software export (customs export commodity code 9803) tax exemptions, input tax shall not be deductible or refund. (Cai Shui [2003] No. 238)

16 . The comprehensive utilization of the product is immediately refunded. Before the end of 2005 , the company will use the " three remnants " and sub-fuelwood materials as raw materials for the production and processing of comprehensive utilization products (except for the comprehensive utilization of export products) , and the value-added tax will be refunded immediately. Enterprises that produce the above-mentioned comprehensive utilization products shall separately calculate the sales amount of the products and the VAT output tax and the input tax amount, which are not separately accounted for or cannot be accurately accounted for. (Cai Shui [2001] No. 72)

17 . The comprehensive utilization of the product is immediately refunded. From January 1, 2001, VAT Jizhengjitui policy for the following goods. (Cai Shui [2000] No. 198)

(1) Shale oil and other products produced from oil shale production .

(2) Recycled asphalt concrete produced by disposing not less than 30 % of waste asphalt concrete in the raw materials for production.

(3) The use of electricity produced by municipal solid waste .

(4) The production of raw materials is not less than 30 % of coal gangue, stone coal, fly ash, coal-fired

boiler bottom slag (excluding blast furnace slag) and other waste slag produced cement.

18 . Foreign processing of integrated circuit products is immediately refunded. From July 1, 2000, for accredited domestic and proprietary design of integrated circuit products, not because of domestic production, the flow of foreign films, processing, and its import VAT of more than 6% levy that is part of the implementation Retreat. (Cai Shui [2002] No. 140)

19 . The comprehensive utilization of resources is immediately refunded. For cement clinker in which the fly ash and other waste residues in the raw materials are more than 30% , the value-added tax shall be refunded immediately. (Guo Shui Han [2003] No. 1164)

20 . After the science and technology products were first collected. From before 1 June 2003 until the end of 2005, some synthetic technology newspapers and audio-visual technology products, circulation revenue in the publishing sectors, the implementation of value-added approach to front-end retreat. (Cai Shui [2003] No. 55)

21 . Purchase of scraps of used materials. From August 1, 2001, the general taxpayer purchase of waste materials waste materials business unit sales, according to the amount of waste materials business unit indicated on the invoice issued, input tax deduction of 10% is calculated. (Cai Shui [2001] No. 78)

22 . The integrated circuit manufacturing enterprises import materials such as special building materials and are exempt from tax. Since January 1, 2001, to set up in China more than 8 billion yuan or integrated circuit line width of less than 0.25 μ m manufacturers, cleanroom import column names of private building materials, supporting system and IC parts, free Tariffs and import link value-added tax. (Cai Shui [2002] No. 162)

23 . Agricultural products processing enterprises introduce technology and imported equipment tax-free. The introduction of technology and imported agricultural product processing equipment by agricultural product processing enterprises is in compliance with the relevant national tax policy and is exempt from customs duties and import value-added tax. (State Office issued [2002] No. 62)

24 . The newly-resourced comprehensive utilization enterprise is reduced or exempted. In order to deal with new enterprises that are abandoned by other enterprises and used in the Resources Comprehensive Utilization Catalogue, the enterprise income tax may be reduced or exempted for one year. ([94] Finance and Taxation No. 1)

25 . The three wastes are tax-free. The enterprise uses the waste water, waste gas, waste residue and other wastes generated in the production process of the enterprise as the main raw materials, and the products produced by the resources in the "Comprehensive Utilization of Resources Catalogue" are exempted from the enterprise income tax for 5 years from the date of operation. ([94] Finance and Taxation No. 1)

26 . Comprehensive utilization of resources is tax-free. The enterprise uses the large coal gangue, slag and fly ash outside the enterprise as the main raw materials to produce the building materials. Since the date of operation, the enterprise income tax has been exempted for 5 years. ([94] Finance and Taxation No. 1)

27 . Research and development land is tax-free. After the restructuring of scientific research institutions, from 1999 to 2003 in five years, its research and development on their own land, approved by the competent tax authority, exemption from land use tax. (Cai Shui Zi [1999] No. 273)

28 . The telecommunications group is tax-free. For the fund books of China Telecom Group Corporation and the telecom companies of various provinces (autonomous regions and municipalities), the funds that are moved up by layer due to the establishment of capital ties, and those who have been decals before the restructuring, no longer decals. The stamps of funds set up at the time of the establishment of various industrial companies and their subsidiaries are exempt from stamp duty. The transfer of property rights signed by the above-mentioned companies in the process of restructuring and restructuring is exempt from stamp duty. (Guo Shui Han [2001] No. 227)

29 . Railway Communications Corporation is tax-free. The stamp of the funds set up at the time of the establishment of the railway communication limited liability company was exempted from stamp duty. For the transfer of property rights signed by the railway communication company during the formation process, the stamp duty is exempted. (Guo Shui Han [2001] No. 228)

30 . When the "two intensive" projects of foreign-invested enterprises apply the preferential tax policies stipulated in Article 73 of the Implementing Rules of the Tax Law, the leading products produced by them shall belong to the "China High-tech Product Catalogue" formulated by the Ministry of Science and Technology (2000). The year of promulgation (hereinafter referred to as the "Product Catalog"), and the sales revenue of the above-mentioned leading products should exceed 50 % of the annual sales revenue of the company . For the year in which the sales revenue of the leading products does not exceed 50 % of the annual sales income , the corresponding tax preferential treatment as stipulated in Article 73 of the Implementing Rules of the Tax Law shall not be enjoyed during the year. (Guo Shui Fa [2003] No. 135)

Government Policy Support for High-tech Industry and Policy Orientation of Chinese Government

[Abstract] The rapid rise of high-tech industries is an important pillar of the growth of the contemporary knowledge economy. Priority support and development of high-tech industries has become an

important government act in many developed countries in the world, and government functions and behaviors in this area have been institutionalized and legalized. The support of government policies has played a decisive role in the development of high-tech industries. effect. This paper compares the support policies of high-tech industries in the more developed countries in the world, proposes the main policies that China should pay attention to and perfects, and points out the policy orientation of supporting the development of high-tech industries in the future according to the problems in the current implementation of high-tech industrial policies in China. .

[Key words] high-tech industry , government policy, support, policy orientation

The industrialization of a high-tech industry usually goes through three stages: research and development, transfer of research and development results, and large-scale industrial production. In these three stages, the government plays a very important role, especially in the research and development stage. Because it is the driving force behind the development of high-tech industries, its inherent characteristics are determined by relying solely on market mechanisms and usually cannot achieve the most economically efficient. The degree depends on the government's formulation and implementation of a series of preferential policies to promote and promote the sustained and standardized development of high-tech industry research and development.

1. Policy support for high-tech industries by governments around the world

High-tech industrialization is a complex social system project. It is a new industry and new economic expansion that integrates technology-intensive, capital-intensive and risk-intensive. Therefore, the development of high-tech industrialization must adopt a brand-new Government management and coordination methods, governments around the world do everything possible to create conditions for the establishment and development of high-tech industries from various aspects, such as: the government directly or indirectly formulate various policies, regulations and measures to encourage technological research and development, promote high technology The flow of talents and the exchange of technology to support and guide the implementation of high-tech industrialization; provide a stable sales market for high-tech industries, reduce social risks, etc. In these conditions, government policies as the preferred environmental conditions, Promoting the rapid growth of high-tech industries has a significant role in promoting.

Priority support and development of high-tech industries has become an important government act in many countries in the world. The government's support for high-tech industries is growing. The government functions and behaviors in this area have been institutionalized and legalized. Mainly in the following aspects:

(1) The government's legislative support for high-tech enterprises and high-tech parks

The development of high-tech as a lever to seek the country's economic development and the enhancement of comprehensive national strength has become the consensus of governments around the world. In order to enable the high-tech industries and high-tech industrial development zones to fully and rapidly exert the accumulation effect, no matter in the world. Developed countries and developing countries have successively formulated a series of laws and regulations to promote the development of high-tech industries. In recent years, legislation on high-tech industries has become a topic of great concern to economically developed countries. Some Asian and regional governments have issued relevant laws and regulations on the development of high-tech parks. For example, Japan has promulgated the "High-tech Industrial Intelligence Zone Development Promotion Law" and the "Technology City Law" following the "Tsuba Research Institute Urban Construction Law". South Korea passed the "High-tech Industrial City Development Promotion Act", and Taiwan promulgated and implemented the "Regulations on the Management of Scientific Industrial Parks". Although fully developed industrialized countries such as the United States and the United Kingdom do not have special legislation for high-tech parks, there are various laws related to scientific and technological activities and enterprise innovation, such as the United States' 1976 US National Science and Technology Policy and Institutions. And the Priority Objectives Act, the 1986 Federal Technology Transfer Act, the Small Business Innovation Research Act, France's Venture Capital Mutual Fund, Venture Capital Corporation, and Emerging Corporate Financial Privileges, etc. A number of special laws on patent protection, environmental policy, technology transfer, and foreign investment have also been formulated.

China has regarded the high-tech industry as a "sunrise" industry, and implemented a special "industrial tilt" policy in terms of capital investment, taxation, import and export, and supply of raw materials , giving priority support and guidance, but there is no research on high-tech industry development. National legislation for district development, although the State Council and some provincial people's congresses have successively formulated relevant regulations and local regulations to support their development and standardize their behavior, laying a solid foundation for the development of high-tech industrial development zones, but to make high-tech The industrial development zone and the high-tech industry are developing steadily. It is not enough to rely solely on the administrative guidance of the government. It is necessary to further stabilize the current policy through the form of national legislation, establish the legal status of the high-tech industrial development zone, and implement key protection for high technology. To make the industry have a development environment superior to traditional industries, it is of positive significance to regulate the activities of high-tech industrial development zones and high-tech enterprises in the form of legislation in China, and to manage according to law to protect and promote the construction and development of development zones. of.

(2) Government's financial support for high-tech industries

The high-tech industrial development zones planned by the state are generally large-scale, advanced in equipment and beautiful in the environment. Therefore, if there is no reliable and abundant source of funds, it will never be built. In foreign countries, government investment is mostly limited to the construction of

infrastructure, generally accounting for 60 % to 70 %. The construction of the Tsukuba Science City in Japan lasted for 20 years and cost a total of 1.3 trillion yen. The Spanish government invested 10 billion to build the Kajatu Science City. Countries such as the United States that implement a free market economic system generally do not encourage direct investment in high-tech parks, but focus on improving the development environment of the park, mainly through the influence of national procurement on the development of high-tech industries. Individual developed countries have also made limited investments in park construction to play a guiding role in private enterprise investment. As the German government in 80 years late for the high-tech park construction investment more than 1.9 Yi marks. The financial support of the Chinese government for the high-tech industrial development zone is mainly to give certain start-up funds to the national-level development zones, and to implement some national-level planned projects to enterprises in the development zones. In most development zones in China, the local government mainly supports the development zone by renting land at low prices. Due to the large infrastructure construction, large-scale one-time investment and high cost, the fund-raising channel was single. By the end of 1994, the accumulated development liabilities of 13 development zones including Tianjin, Qingdao, Zhengzhou, Chengdu and Wuhan totaled 6.59 billion yuan.

(3) The government implements preferential tax incentives for high-tech industries

The formulation of preferential tax policies is a common practice for countries around the world to promote high-tech industrialization. Through tax reduction and subsidies, countries encourage and attract private enterprises to create and develop high-tech industries and reduce risks. For example, the S Amendment Act promulgated by the US government stipulates that one-third of the tax is paid to technology-intensive enterprises. In order to encourage venture capital activities, the Economic Rehabilitation Tax Law was passed in 1981, which reduced the investment tax on research and development from 49 % to 25 %. In 1986, Congress passed an amendment to the law to reduce the investment tax to 20 %. It has effectively promoted the development of high-tech venture capital. In 1983, the British government enacted the Enterprise Expansion Plan. In order to induce SMEs to invest in high technology, the tax policy stipulates that 60 % of the investment tax can be exempted for the establishment of small businesses, and 100 % of the capital tax can be exempted for newly established small businesses. , corporate tax from the 1983 financial year of 38 per cent to 30 % stamp duty of 20 % to 1 % threshold by a 2.5 increase to £ 3 million pounds, canceled investment income surtax. In 1985, the Japanese government enacted the "Promoting Basic Technology Development Tax System", which exempts 7 % of the assets from the purchase of assets for basic technology development. The Brazilian government stipulates that companies with a technology investment exceeding 5 % of corporate profits are exempt from product taxes, allowing companies to spend 80 % of their taxes on research and development investments. Taiwan's "Regulations on the Management of Scientific Industrial Parks" stipulates that enterprises in the park may be exempt from import tax, excise tax, business tax and land tax. The enterprise shall be exempted from income tax for profit within 5 years, and the products for export shall not be taxed. China's taxation policy for high-tech industrial development zones is relatively comprehensive. The income tax of high-tech enterprises recognized in the region is levied at 15 %. The newly-established enterprises are exempted from income tax within two years from commissioning, and then exempted for three years. Reduce import and export tariffs and other regulations. After the tax reform, the gap between the preferential policies enjoyed by China's high-tech industrial development zones and those outside the region has narrowed, and the VAT regulations are not favorable for the development of software-based high-tech enterprises.

(4) The government implements special credit preferential policies for high-tech industries

Many foreign countries are generally available to business park by way of the establishment of the Foundation's bank or low-interest loans, such as the Federal Business Development Bank of Canada for the enterprises in the park on the risk of a large development project dedicated to providing "balanced funding", and Term loans together help companies maintain financial balance or recover costs as quickly as possible. The Japanese government has established a special loan system to revitalize local technology. Where new equipment can provide special interest loans, investment companies in high-tech parks can use low-interest long-term loans (annual interest rate is 8 % to 8.15 %). The French government has set up an "Industrial Development Fund" to provide SMEs with a turnover of less than 500 million francs at a preferential interest rate of 8.75 %. The government also provides 300 million francs to SOFARIS investment companies, and 50 % of SMEs apply for loans. Guarantee. The UK government's short-term funds for private technology companies can be financed through bank overdrafts, trade credits, etc. Medium-term assets can be obtained through bank credit, property mortgages, self-issued credit bonds, and stock issuance. China does not have a unified special preferential policy for enterprise loans in high-tech industrial development zones. In this regard, we should learn from foreign advanced experience and formulate loan preferential policies in line with China's national conditions.

(5) The government opens up risk investment channels for high-tech industries

As a special policy to support venture enterprises, venture capital allows some countries to establish specialized securities markets for venture companies. The purpose is to transform the financing methods of venture companies, from indirect finance to direct finance. To enable venture companies to raise low-interest funds without the need for guarantees. The United States, the United Kingdom, Japan and other countries have opened up the secondary securities market (off-exchange securities market), allowing companies to raise funds. Its characteristics are based on the stocks of risk-issuing companies, and its issuance standard is lower than the general securities market. For example, the Japanese government set up an off-market securities market in Osaka, Tokyo, and Nagoya in 1983, and stipulated that companies with a pre-tax profit margin of 4 % could be listed as long as the market value was above \$ 850,000. There are also 450 private small business investment companies in the United States that specialize in venture capital on behalf of the Small Business

Administration of the United States. The UK allows newly established high-tech companies to raise funds by issuing bonds. These countries have also adjusted capital gains taxes to encourage banks and individuals to participate in venture capital. At present, there is no risk securities market and venture capital encouragement policy for high-tech enterprises. The two local venture capital companies in the high-tech zone have been suspended for various reasons.

Through the above comparison, the author believes that to promote the development of China's high-tech industries, we should get some useful inspiration from the policies of developed countries' governments to support the development of high-tech industries on the premise of considering China's specific national conditions. The government should learn from advanced foreign countries. Experience, on the basis of continuing to maintain the stability of existing policies, formulate fiscal and taxation policies, financial policies and risk investment policies in line with China's national conditions to support the development of high-tech industries. The specific policies that should be improved are:

1. For a certain period of time, high-tech enterprises should reduce their income tax and value-added tax; accelerate the depreciation of high-tech equipment; allow enterprises to calculate the input of a large amount of intellectual and intangible assets as the main production factor.

2. The government should formulate policies, encourage interest banks to provide loans to high-tech enterprises by means of interest subsidies, guarantees, etc., and provide low-interest loans to enterprises in high-tech industrial development zones through banks or foundations, in the national credit plan. Increase the proportion of technology loans and expand the scale of commercial technology loans.

3. Venture capital is an investment mechanism combining science and technology with finance. Therefore, the government must create a good market economy environment for the development of venture capital. The government should change the original investment method, change direct investment to indirect investment, and use government venture capital to attract investment from enterprises and institutions. The government should pay attention to adjusting its investment intensity and investment structure, formulating relevant policies for venture capital as soon as possible, gradually establishing a risk investment system, increasing policy support, and fundamentally alleviating the shortage of high-tech enterprise development funds.

4. The government should increase the intensity of the transformation of high-tech achievements. In particular, it should focus on the infrastructure areas and key technical fields related to the national economy and the people's livelihood. The national policy banks should set up special loan projects to support the transformation of major scientific and technological achievements, and implement preferential interest rates. Specialized for the transformation of scientific and technological achievements, the "seed funds" and the incubation funds and guarantee funds for the incubation of small and medium-sized technology enterprises. The state may pilot the establishment of a joint-stock high-tech development bank to provide special loans for the transformation of high-tech achievements at preferential interest rates, establish a high-tech industrial development fund, and accelerate the transformation of scientific and technological achievements.

5. Accelerate the transformation of high-tech enterprises into modern joint-stock companies. The government prioritizes the listing of high-tech enterprise stocks, allows the issuance of transferable high-tech bonds and high-tech government bonds, and raises funds for the development of high-tech enterprises.

Second, the policy orientation of the Chinese government to support the development of high-tech industries

The biggest feature of high-tech industry is capital and knowledge intensive, with high efficiency, high risk and high investment. In order to attract more enterprises to enter the park to invest in high-tech enterprises, the government has formulated preferential policies to support its development. practice. China has always attached importance to the development of high-tech industries. In order to promote the development of high-tech industries and accelerate the commercialization, industrialization and internationalization of China's high-tech achievements, China has formulated such fiscal and taxation policies, import and export policies, capital investment policies, investment policies, trade policies, A series of corresponding preferential policies, such as talent policy and land policy, have played a huge role in the transformation of high-tech achievements and industrialization. As a target of these policy measures, enterprises are generally affirmative of various policy measures. According to the High-tech Zone Enterprise Survey (1996), the vast majority of enterprises (89.9%) are hoping for national preferential policies, including corporate tax incentives, high-tech industries, product preferential policies, personnel recruitment, and preferential policies for scientific and technical personnel. Foreign trade import and export preferential policies, among which the tax policy is the highest, and it is considered to be very important (74.4% of the companies think it is important, 20.4% think it is more important), and the role is gradually strengthened (61.6% of the companies think it has been Played a better role). The high evaluation of taxation policies by enterprises is consistent with the primary motivation for the development of enterprises in high-tech zones. This aspect reflects the instinct and long-term dependence of enterprises for all favorable conditions, and on the other hand reflects the difficulty of survival and development as a high-tech enterprise in developing countries. Enterprises have higher evaluation of high-tech enterprises, credit support, personnel recruitment, and preferential policies for scientific and technological personnel. The preferential policies for "delineating the scope of high-tech zones and developing in pieces" are indirect because of the relationship with the enterprises. The "tortor plan guidance" and "foreign trade import and export preferential policies" are not highly evaluated due to the narrow margin of benefit (Note: source of investigation data At the National Science and Technology Assessment Center.).

With the development of high-tech industries, preferential policies have encountered some problems in the

effective implementation, mainly as follows: the support is small and unsupported; the national policies, local policies and policies in the development zones are not coordinated; some policies fail to reflect the characteristics of high-tech zones; blind comparisons of preferential policies in some areas have led to excessive and excessive preferential policies. The emergence of these problems has affected the development of high-tech industries. From the perspective of the development of high-tech zones, the preferential policies of high-tech zones should not only play a guiding role, but also play a regulatory role, and should pay attention to the following aspects.

(1) Adopting a clear industrial tilt policy on preferential policies

The preferential target of the high-tech industrial development zone is the approved high-tech enterprise, which focuses on the technical level of the enterprise. After the recognized high-tech enterprise has been re-certified for three years, it can continue to enjoy the preferential treatment. Technical requirements are very high. The task of China's high-tech and its industrialization is to grasp the trend of international high-tech development, aim at improving the country's independent innovation capability, mastering intellectual property rights, and enhancing overall national strength, focusing on the development of electronics, biology, new materials, new energy, and aviation. High-tech in aerospace, ocean and other fields. At present, most of China's high-tech industrial development zones are in accordance with the high-tech scope of the State Science and Technology Commission according to the state of science and technology development of the world, and stipulate the development areas of local high-tech development zones. Each development zone highlights local advantages according to its own actual conditions, according to its own resources, humanities and geographical advantages. It is compatible with local economic, scientific, historical and cultural characteristics, with particular emphasis on relevant development areas. For example, Kunming first stipulated "Developing bioengineering technologies and their products", "Information technology and its products". Shijiazhuang City, the provisions of "the development of communications, microelectronics, biomedical, mechanical and electrical integration, new materials, new technologies such as high performance and industry". Under the guidance of industrial policies, Shanghai Caohejing Development Zone has formed three pillar industries of modern information, biomedical engineering and new materials. Tianjin Development Zone has formed four major industrial groups including electronics, machinery, bioengineering and food. Therefore, in the preferential policies, we should pay attention to the formulation of industrial tilt policies, to reflect the combination of industrial policies and regional policies, the regionalization of industrial policies and the industrialization of regional policies. It is necessary to clearly stipulate which industries should be given special encouragement and truly reflect the preferential policies not only serve high-tech enterprises, but also adjust the industrial structure for high-tech zones and provide long-term coordinated development services. Only in this way can the country guide the development of the industrial layout of the high-tech industrial development zone in a rational, coordinated and complementary direction through policy formulation. While guiding the development of leading industries in high-tech industrial development zones, we must also pay attention to the development of other industries and foster new economic growth points. In this way, a new and rational industrial layout with one or several industries as the main body and simultaneous and coordinated development of multiple industries can be formed.

At present, China should formulate preferential policies to support large-scale high-tech enterprises in accordance with the characteristics of low economic output, low scale of enterprises, low technological level and low technological content, so as to improve the quality of economic growth. In the first place, we will strive to promote the transformation of economic growth mode from extensive to intensive. We must adopt supportive policies, take brand-name products and advantageous enterprises as the leader, use assets as the link, and realize the optimal allocation of resources through division of labor and cooperation. Joint, mergers, acquisitions, shareholdings and other forms to carry out asset restructuring and corporate restructuring, accelerate the formation of a number of pillar industries and leading industries, resulting in a number of industry leading enterprises and brand-name products, so that the scale, the upper level, to enhance the competitiveness in the international and domestic markets ensures the sustainable, healthy and rapid development of the development zone economy. While paying attention to the development of large enterprises, we cannot ignore the growth of a large number of small and medium-sized technology enterprises. SMEs are the foundation of economic development, and they are interdependent and complementary with large enterprises in terms of production cooperation and product support. In a sense, the technological innovation of small and medium-sized technology enterprises is even more active than that of large enterprises. Today's small enterprises may be tomorrow's big enterprises. It is the responsibility of the high-tech zone and one of the most distinctive features to support the growth of small and large enterprises.

(2) The policy of the high-tech zone should reflect the particularity of the industry in the high-tech zone and the overall coordination of the policy.

The high-tech industrial development zone is an important base for the development of high-tech industries. It is a radiation source for the diffusion of high-tech industries to traditional industries. It is a window for opening up to the outside world and an experimental area for deepening reforms. These particularities should be reflected in the policies. Many of the current policies do not reflect the characteristics of high-tech industrial development zones, and many of them are close to our foreign investment policies. For example, regarding the provisions of the company's distribution personnel to simplify the procedures for going abroad, the export authority of products, etc., the preferential policies of the high-tech zones do not reflect the characteristics of high-efficiency, high-input and high-risk characteristics of high-tech zones. Due to the insufficient industrial characteristics of the high-tech zone as reflected in the policy of the high-tech

zone, the characteristics of support and guidance for the high-tech zone are not obvious.

The content of the preferential policies of high-tech industrial development zones is extensive, and it is a collection of various preferential policies. The purpose is to use the comprehensive benefits of preferential policies to create a good investment environment. With the gradual formation of a new socialist market economy system, the advantages of high-tech zones caused by preferential policies are gradually disappearing. Of course, in the period of development of high-tech zones, the policy advantage as the initial driving force has played a major role. In the case of a reduction in the superiority policy of the high-tech zone, it is advisable to focus on improving the investment environment as a whole. With the initial impetus of policy advantages, the high-tech zone will be included in the track of new systems and new mechanisms as soon as possible. As long as the overall benefits of preferential policies are fully utilized, and the comprehensive management of the investment environment can be done well, it can still play its due role. At present, high-tech enterprises are concerned that the preferential policies for ensuring a smooth environment for production, supply and marketing activities should be clear, specific and complementary, and we have just enough shortcomings in this regard. The preferential policies of high-tech zones are the means to attract high-tech enterprises, not the purpose. The preferential policies of high-tech zones cannot only stay in taxation, credit, etc., and must thoroughly examine the links in the actual process of production and circulation, and find problems in time. Develop a corresponding policy. It is necessary to establish a specific, clear and supporting policy system that is conducive to high-tech industrial development zones, give full play to the overall benefits of the development zone policies, and do a good job in the comprehensive management of the investment environment.

(3) The policy of the high-tech zone should help promote the overall function of the high-tech industrial development zone

The formation and development of high-tech industrial development zones is an organic combination of resource allocation, which takes advantage of the organic combination of manpower, science and technology, industry and geography, and produces time and space effects, incubation effects, aggregation effects and radiation effects.

1. Time and space effects of high-tech industrial development zones. The high-tech industrial development zone adheres to the integration of science, technology development and production, and has become a base for promoting the formation and development of high-tech industries. It has strengthened targeted exchanges, quickly solved problems in all aspects of scientific research, technology and production, and greatly shortened high-tech achievements. The cycle of commercialization, industrialization and internationalization has enhanced the competitiveness of high-tech products. In the time and space effect of high-tech industrial development zones, it should be noted that in the formulation of preferential policies, emphasis is placed on supporting the initial stage of the industry, and preferential policies are tilted towards the source of technological development, because research and development as the driving force behind the development of high-tech industries is inherent. Some characteristics, relying solely on market mechanisms, usually cannot achieve the most economical efficiency in terms of quantity, quality and direction. It depends on the government to formulate and implement a complete set of specific industrial development strategies to eliminate market failures and encourage enterprises to conduct research and development. Stimulate the improvement of the technical level of the industry. According to statistics, China's current research and development expenditures account for 0.5 % of GDP, developed countries are 2.3 % to 2.8 %, and developing countries are 1.5 %. (Note: Shi Qingqi and other "China's high-tech enterprises", "China Technical Economics Science 1998.1.1 ~ 8.). Therefore, it is necessary to encourage high-tech enterprises to increase technology development funds and increase investment in high-tech industry development.

In the formulation of preferential policies, we should also pay attention to supporting new technologies with national innovation, and should be more favorable to national high-tech enterprises. Because one of the purposes of establishing a national high-tech industrial development zone is to make the high-tech industrial development zone a base for the development of national high-tech, to become a base for the transformation of China's scientific and technological achievements into real productivity, and to become a national high-tech in the world's high-tech fields. The window of a place, from the actual situation of the 53 national high-tech industrial development zones, the enthusiasm for the use of foreign capital is relatively high, and the efforts to develop national high-tech are not enough. The high-tech industrial development zone should stand at the height of developing national high-tech and revitalizing national industry, and correctly handle the relationship between using foreign capital, introducing advanced foreign technology and developing national high-tech.

2. The incubation effect of high-tech industrial development zones. The general high-tech industrial development zones all have entrepreneurship centers for the incubation industry, which are used to support high-tech entrepreneurship, especially for the growth and development of small and medium-sized enterprises. Judging from the implementation of China's current policies, all high-tech zones have already set up entrepreneurial service centers aimed at incubating high-tech enterprises. Thanks to the support of government policies, the promotion of the Torch Program, the policy environment and infrastructure of high-tech industrial development zones. Due to better conditions, many entrepreneurial centers in China have become important bases for the transformation of high-tech achievements into commodities, incubators for high-tech enterprises, and schools for cultivating high-tech entrepreneurs. The establishment of a service center is conducive to attracting human, material, talent and information resources, and is conducive to the function of incubation.

3. The aggregation effect of high-tech industrial development zones. Due to the combination and

Interaction of various conditions in the high-tech industrial development zone, the high-tech industrial development zone has a clustering effect, and the universities, research and development institutions, talents and industries are gathered in the high-tech industrial development zone to play a high-tech. The overall function of the region of the technology industry development zone. According to statistics, the national high-tech industrial development zones set up by universities, institutes of scientific and technical personnel enterprises reached 2192; in 140 of more than million employees, the college staff accounted for about one-third of graduate students of 22,000 people, Dr. Born 2,758 people, attracting 2,981 returnees (note: Xu Guanhua, Vice Minister of Science and Technology, at the 10th Anniversary Experience Exchange Meeting of the Torch Program 1998.8.7.). It can be seen that in the future, the state should still formulate policies for attracting and cultivating human resources, such as policies to attract foreign experts and overseas students, policies to encourage high-level talents to move to enterprises, and institutions of higher learning, research and development institutions, and talents. The appropriate concessions should be given to attract them to the high-tech industrial development zone. Formulate policies to encourage free integration of scientific and technological personnel, develop private scientific research institutions, establish science and technology education funds, and formulate high-input and high-output policies for human resources training. Encourage the flow of scientific and technical personnel from universities and research institutions to the economic field. This is the starting point and core for realizing the combination of scientific research and production and accelerating the industrialization of scientific and technological achievements. Encourage enterprises and institutions of higher learning, research institutes to form a production consortium in the form of a shareholding system, allowing technology to participate in shares and starting a business, and mobilizing the enthusiasm of scientific research institutions, researchers and entrepreneurs. It is necessary to take effective measures to continuously improve the social and economic status of scientific and technological personnel and further improve the social insurance system to prevent the outflow of existing researchers.

4. Radiation effects of high-tech industrial development zones. In the high-tech development zone, research and development of scientific and technological achievements can promote the birth of high-tech products on the broad frontier of technology, thus playing a strong role in the radiation of high-tech enterprises. The high-tech industrial development zone has effectively promoted the economic development of the region by driving high-tech industries in the surrounding areas. Mainly manifested in the first, high-tech industries produce high output value, high profits, high growth rate, can greatly increase employment opportunities, develop the tertiary industry, directly promote the regional economy, accelerate rural urbanization, promote change. The development of surrounding areas and society; second, increased taxation in the region; third, changed the image of the region to become a region where the technology industry is booming; fourth, the high-tech industry has a transformative effect on traditional industries, high-tech industries. The traditional industries in the surrounding areas of the development zone are often the first to receive high-tech benefits. However, at present, the radiation function of China's high-tech zones is still not ideal enough, and it has little impact on the growth and development of enterprises that do not enjoy preferential policies outside the zone. These issues need to be further developed to address the issue. (He Ying, School of Law, Hebei University of Economics and Business)

The state encourages the export of preferential measures for high-tech products (www.cei.gov.cn) The Ministry of Science and Technology, the Ministry of Foreign Trade and Economic Cooperation, the Ministry of Finance, the State Administration of Taxation and the General Administration of Customs jointly issued the "China High-tech Product Catalogue", which listed 1900 high-tech products in 8 fields. Both can enjoy the relevant export preferential policies stipulated by the state.

These eight areas include electronic information, software, aerospace, opto-mechatronics, biomedical and medical devices, new materials, new and energy-efficient products, and products in the environmental, geospatial and marine sectors. This "Catalogue" is based on the internationally accepted high-tech product classification, based on the current high-tech range in China, and has been reviewed by hundreds of technical and trade experts and reviewed by relevant departments. The product-leading technology included in the Catalogue must belong to the identified high-tech fields. The leading technology of the product must include technologically advanced technological breakthroughs in the high-tech field. Experts also consider the independent innovation capability of the project when defining. And sustainable development capabilities.