

Announcement of the Ministry of Finance, the State Taxation Administration and the National Development and Reform Commission on Continuing the Enterprise Income Tax Policies for the Large-Scale Development of Western China [Effective]

財政部、稅務總局、國家發展改革委關於延續西部大開發企業所得稅政策的公告 [現行有效]

【法寶引證碼】

Issuing authority: Instrumentalities of the State Council, All Ministries, Ministry of Finance, All Administrations, State Taxation Administration, All Commissions, State Development & Reform Commission

Document Number: Announcement No. 23 [2020] of the Ministry of Finance, the State Taxation Administration and the National Development and Reform Commission

Effective date: 01-01-2021

Date issued: 04-23-2020

Level of Authority: Departmental Regulatory Documents

Area of Law: Taxation

Announcement of the Ministry of Finance, the State Taxation Administration and the National Development and Reform Commission on Continuing the Enterprise Income Tax Policies for the Large-Scale Development of Western China

財政部、稅務總局、國家發展改革委關於延續西部大開發企業所得稅政策的公告

(Announcement No. 23 [2020] of the Ministry of Finance, the State Taxation Administration and the National Development and Reform Commission)

(財政部、稅務總局、國家發展改革委公告2020年第23號)

For the purpose of implementing the relevant spirit of the CPC Central Committee and the State Council on advancing the large-scale development of western China in the new era to form a new pattern, the continuation of the enterprise income tax policies for the large-scale development of western China is hereby announced as follows:

為貫徹落實黨中央、國務院關於新時代推進西部大開發形成新格局有關精神，現將延續西部大開發企業所得稅政策公告如下：

I. From January 1, 2021 to December 31, 2030, the enterprise income tax on an enterprise in an encouraged industry established in western China shall be paid at a reduced rate of 15%. For the purpose of this article, "enterprise in an encouraged industry" means an enterprise whose main business is within the scope of industry projects set out in the [Catalogue of Encouraged Industries in Western China](#) and whose revenue from its main business accounts for 60% or more of its gross income.

一、自2021年1月1日至2030年12月31日，對設在西部地區的鼓勵類產業企業減按15%的稅率征收企業所得稅。本條所稱鼓勵類產業企業是指以《[西部地區鼓勵類產業目錄](#)》中規定的產業項目為主營業務，且其主營業務收入占企業收入總額60%以上的企業。

II. The National Development and Reform Commission shall take the lead in developing the [Catalogue of Encouraged Industries in Western China](#). If this Catalogue is revised during the implementation period of this Announcement, the new version shall prevail from the date when the revised version comes into force.

二、《[西部地區鼓勵類產業目錄](#)》由發展改革委牽頭制定。該目錄在本公告執行期限內修訂的，自修訂版實施之日起按新版本執行。

.....

.....

Dear visitor, you are attempting to view a subscription-based section of lawinfochina.com. If you are already a subscriber, please [login](#) to enjoy access to our databases. If you are not a subscriber, please [subscribe](#). Should you have any questions, please contact us at:

+86 (10) 8268-9699 or +86 (10) 8266-8266 (ext. 153)

Mobile: +86 133-1157-0713

Fax: +86 (10) 8266-8268

database@chinalawinfo.com

您好：您現在要進入的是北大法律英文網會員專區，如您是我們英文用戶可直接 [登錄](#)，進入會員專區查詢您所需要的信息；如您還不是我們的英文用戶，請[注冊](#)並交納相應費用成為我們的英文會員。如有問題請來電諮詢；

Tel: +86 (10) 82689699, +86 (10) 82668266 ext. 153

Mobile: +86 13311570713

Fax: +86 (10) 82668268

E-mail: database@chinalawinfo.com

【法實引證碼】 北大法實www.lawinfochina.com

Message: Please kindly comment on the present translation.

Confirmation Code:



Click image to reset code!

Translations are by lawinfochina.com, and we retain exclusive copyright over content found on our website except for content we publish as authorized by respective copyright owners or content that is publicly available from government sources.

Due to differences in language, legal systems, and culture, English translations of Chinese law are for reference purposes only. Please use the official Chinese-language versions as the final authority. lawinfochina.com and its staff will not be directly or indirectly liable for use of materials found on this website.

We welcome your comments and suggestions, which assist us in continuing to improve the quality of our materials.