



Guidance on Key Tax and Fee Preferential Policies Supporting Scientific and Technological Innovation in China

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To enable all sectors of society to gain a more comprehensive understanding of tax and fee preferential policies for scientific and technological innovation, facilitate easier access to policy information, and ensure more accurate application and enjoyment of these policies, thereby promoting the precise and efficient delivery of policy benefits to various innovation entities, the Ministry of Finance, in collaboration with the Ministry of Science and Technology, the General Administration of Customs, the State Taxation Administration and other relevant departments, has systematically reviewed the current major tax and fee policies supporting scientific and technological innovation. By compiling and organising tax collection and administration regulations, industry management measures, and other relevant documents, they have produced the "Guidance on Major Tax and Fee Preferential Policies Supporting Scientific and Technological Innovation in China". The guide categorises policies according to stages of innovation activities, covering venture capital investment, research and experimental development, achievement transformation, key industrial development, and full industrial chains. It details each preferential measure's policy type, relevant tax categories, preferential content, eligible entities, application conditions, filing deadlines, submission methods, required documentation, and legal basis. To facilitate ease of reference for various innovation entities, this guide includes a matrix table of relevant tax and fee preferential policies. It strives to provide a menu-style, one-stop service for innovation entities, promoting the full enjoyment of all applicable tax and fee preferential policies.

Download link: [Guide to Major Tax and Fee Preferential Policies Supporting Scientific and Technological Innovation in China](#)

Table of Contents: Guide to Major Tax and Fee Preferential Policies Supporting Scientific and Technological Innovation in China

Part One: Venture

Capital I. Corporate

Income Tax

Policy allowing corporate venture capital enterprises to deduct 70% of investment amounts in

start-up technology enterprises from taxable income Policy allowing corporate venture capital

enterprises to deduct 70% of investment amounts in small and medium-sized high-tech

enterprises from taxable income

Policy for corporate partners of partnership-based venture capital enterprises to deduct 70% of investment

amounts in start-up technology enterprises from taxable income Policy for corporate partners of partnership-

based venture capital enterprises to deduct 70% of investment amounts in small and medium-sized high-tech

enterprises from taxable income Pilot scheme for corporate income tax incentives for company-based venture

capital enterprises operating within designated zones

II. Personal Income Tax

Policy allowing individual partners of limited partnership venture capital enterprises to deduct 70% of

investment amounts in start-up technology enterprises from taxable income Policy allowing angel investors to

deduct 70% of investment amounts in start-up technology enterprises from taxable income

Individual partners in partnership-based venture capital enterprises may opt to calculate tax incentives on a single investment fund basis

Part II: Incentives for Attracting

and Cultivating Talent I. Corporate

Income Tax

Increase the proportion of employee education expenditure deductible before tax from 2.5% to 8%

II. Personal Income Tax

Personal income tax incentives for high-end and scarce talents in the Guangdong-Hong Kong-Macao Greater Bay Area

Personal Income Tax Preferential Policy for High-End and Shortage Talents in the Hengqin Guangdong-Macao Deep Cooperation Zone

Personal Income Tax Preferential Policy for High-End

and Shortage Talents in Hainan Free Trade Port

Personal Income Tax Preferential Policy for

Guangzhou Nansha

Personal Income Tax Preferential Policies for Macao

Residents in the Hengqin Guangdong-Macao In-depth

Cooperation Zone Personal Income Tax Preferential Policies

for Pingtan, Fujian

Part III Research and

Experimental Development I.

Value Added Tax

VAT Policies for Equipment Procurement by R&D Institutions

II. Corporate Income Tax

Corporate Income Tax Preferential Policies for

Enterprises Investing in Basic Research

Additional Deduction Policy for R&D

Expenditure

Policy on One-off Pre-tax Deduction for Equipment and Apparatus

Policy on Shortening Depreciation or Amortisation Periods for Externally Purchased Software

III. Personal Income Tax

Policy exempting scientific and technological bonuses awarded to personnel by national, provincial/ministerial-level authorities, and international organisations from personal income tax

IV. Import Taxation

Policy exempting imported scientific research, technological development, and teaching supplies from import duties, import-stage value-added tax, and consumption tax

V. Other Taxes and Fees

Policy exempting non-profit research institutions from property tax and urban land use tax on self-occupied properties and land

Part IV: Achievement

Transformation I.

Value Added Tax

Exemption from value-added tax for technology transfer, technology development, and related technical consultancy and technical services

II. Corporate Income Tax

Deferred Taxation Policy for Enterprises Investing in Shareholdings Using Technological Achievements

Income Tax Deferral Policy for Enterprises' Non-monetary

Asset Investments Income Tax Reduction Policy for Resident

Enterprises' Technology Transfer Gains

Pilot Scheme for Corporate Income Tax Preferences on Technology Transfer in Designated Areas of the Zhongguancun National Independent Innovation Demonstration Zone

III. Personal Income Tax

Policy on Deferred Payment of Personal Income Tax for Equity

Incentives to Technical Personnel in High-Tech Enterprises Policy on

Reduced Personal Income Tax for Cash Rewards from Conversion of

Official Scientific and Technological Achievements

Deferred Taxation Policy for Equity Incentives

from Conversion of Scientific and Technological

Achievements Deferred Taxation Policy for

Individuals Investing in Shares Using

Technological Achievements IV. Other Taxes and

Fees

Patent Fee Reduction and Exemption Preferential Policy

Reduced Application Fees, Substantive Examination Fees for Invention Patents, Annual Fees and Re-examination Fees

Part V: Key Industry

Development I. Value

Added Tax

VAT Refund Policy for Software Products

VAT Carryforward Refund Policy for Major Integrated Circuit Projects

VAT Carryforward Refund Policy for Enterprises in Manufacturing, Scientific and Technical Services, and Other Sectors

II. Corporate Income Tax

120% Additional Deduction Policy for R&D Expenditure on

Integrated Circuits and Industrial Mother Machines Tax

Reduction and Exemption Policies for Integrated Circuit
and Software Enterprises

Pre-tax deduction policy for employee training expenses of
integrated circuit design and software enterprises Policy treating

VAT refunds received immediately upon collection by software
enterprises as non-taxable income

Policy on Shortened Depreciation Periods for Production

Equipment of Integrated Circuit Manufacturers Policy on

Reduced 15% Corporate Income Tax Rate for High-Tech

Enterprises Policy on Accelerated Depreciation of Fixed

Assets in Manufacturing and Information Technology

Transmission Industries

15% Corporate Income Tax Rate Reduction Policy for

Technologically Advanced Service Enterprises Corporate Income

Tax Preferential Policy for Animation Enterprises under Software

Industry Development

Policy on extending loss carry-forward periods for high-tech enterprises and science and technology-based SMEs

III. Import Taxation

Exemption from Import Duties for Integrated Circuit and Software Enterprises; Policy on

Installment Payment of Import VAT for Integrated Circuit Enterprises Exemption from Import

Duties and Installment Payment of Import VAT for New Display Technology Enterprises

Policy on exemption from import duties and import-related VAT for major technical equipment manufacturers and nuclear power project owners

Part VI: Full Industrial Chain

Policy on Deferred Payment of Personal Income Tax for Small and Medium-
sized High-tech Enterprises Increasing Share Capital Transferred to

Individual Shareholders Tax Policies for Technology Enterprise Incubators,
University Science Parks, and Maker Spaces

VAT, corporate income tax, and personal income tax policies for domestic
issuance of depositary receipts by innovative enterprises VAT exemption policy
for admission ticket revenues of science popularisation institutions

Appendix: Query Matrix of Major Tax and Fee Preferential

Policies Supporting Scientific and Technological Innovation in China

Related Documents

- [Ensuring Efficient Policy Benefits Reach Innovation Entities: An Interpretation of the "Guidance on Major Tax and Fee Preferential Policies Supporting Scientific and Technological Innovation in China"](#)

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