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Announcement on matters related to the implementation of the Catalogue of Industries Encouraged for Foreign Investment (2022 Edition) Announcement of the General Administration of Customs No. 2022 of 122

Order No. 52 of the National Development and Reform Commission and the Ministry of Commerce issued the Catalogue of Industries Encouraged for Foreign Investment (2022 Edition) (hereinafter referred to as the Catalogue (2022 Edition)), which came into force on January 2023, 1. In accordance with the Notice of the State Council on Adjusting the Tax Policy on Imported Equipment (Guo Fa [1] No. 1997, hereinafter referred to as "Guo Fa No. 37") and related regulations, the relevant matters under implementation are hereby announced as follows:

2023. Starting from January 1, 1, for foreign-invested projects within the scope of the Catalogue (2022 Edition), equipment for self-use imported within the total amount of investment, as well as technology and accessories and spare parts imported with the aforementioned equipment in accordance with the contract, except for commodities listed in the Catalogue of Imported Commodities Not Exempt from Tax Exemption for Foreign-Invested Projects and the Catalogue of Major Technical Equipment and Products Imported Not Tax-Exempt. In accordance with Document No. 37 of Guofa and Announcement No. 2008 of 103 of the General Administration of Customs and other relevant regulations, customs duties are exempted, and value-added tax at the import stage is levied according to the regulations.

2022. In accordance with the Catalogue (<> Edition), the competent departments shall issue the Confirmation of Domestic and Foreign Investment Projects Encouraged by the State for Development (hereinafter referred to as the "Project Confirmation") and other relevant documents, and the industrial policy entry codes and project nature types applicable to foreign-invested projects are as follows:

(3) The codes of the items listed in the "National Catalogue of Industries Encouraging Foreign Investment" (hereinafter referred to as the "National Catalogue") consist of "AB" and three digits. For example, if a foreign-invested project applies the relevant requirements of Article 1 of the National Catalogue, the applicable industrial policy entry and code is "Planting, Development and Production of Woody Edible Oils, Spices and Industrial Raw Materials (AB001)".

(4) The codes of the entries listed in the "Catalogue of Advantageous Industries for Foreign Investment in the Central and Western Regions" (hereinafter referred to as the "Catalogue of the Central and Western Regions") shall consist of "HA" and 10 digits. For example, if a foreign-invested project applies the relevant requirements of Article 1410 of Shanxi Province of the "Central and Western Region Directory", the applicable industrial policy entry and code is "Comprehensive Utilization of Coke By-products (HA<>)".

(3) Where the items listed in the "National Catalog" apply to foreign-invested projects, the "nature of the project" is "foreign investment" or "domestic-funded commodities of foreign-funded projects"; Where the items listed

in the "Central and Western Region Catalog" apply, the "project nature" is "foreign-funded Midwestern Advantageous Industries" or "foreign-funded projects and domestic-funded commodities".

2023. For foreign-invested projects that were examined, approved or filed before January 1, 1 (excluding the same date, the same below) (subject to the date of approval, approval or completion of the project, the same below), which fall within the scope of the Catalogue (2022 Edition), the relevant project unit may go through the tax reduction review and confirmation procedures with the Customs in accordance with the provisions if it obtains the Project Confirmation Letter and other relevant documents issued by the competent department.

In order to maintain the continuity of the policy, for foreign-invested projects that were approved, approved or filed before January 2023, 1, and fall within the scope of the Catalogue of Industries Encouraged for Foreign Investment (1 Edition) (hereinafter referred to as the "Catalogue (2020 Edition)"), if the project unit obtains the "Project Confirmation Letter" and other relevant documents issued by the competent department before January 2020, 2024, it may go through the tax reduction review and confirmation procedures with the Customs in accordance with the regulations.

2020. For foreign-invested projects under construction that do not fall within the scope of the Catalogue (2022 Edition), but fall within the scope of the Catalogue (<> Edition), imported equipment for self-use, as well as technology and accessories and spare parts imported with the aforementioned equipment in accordance with the contract, enjoy preferential import tax policies with reference to Article <> of this Announcement, but if the imported equipment has already been taxed, the tax amount will not be refunded.

2023. This announcement shall be implemented as of January 1, 1.

This is hereby announced.

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