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The Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation issued the Notice on the Administrative Measures for the Identification of High-tech Enterprises

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All provinces, autonomous regions, municipalities directly under the Central Government, The plan is separately listed in the Municipal Science and Technology Department (Bureau), the Finance Department (Bureau), the State Taxation Bureau, and the Local Taxation Bureau:

In accordance with the relevant provisions of the Enterprise Income Tax Law of the People's Republic of China and the Implementation Regulations of the Enterprise Income Tax Law of the People's Republic of China, with the approval of the State Council, the Administrative Measures for the Identification of High-tech Enterprises and its annex "High-tech Fields Supported by the State" are hereby issued to you.

Annex: Administrative Measures

for the Identification of High-tech Enterprises Ministry of Science and
Technology of the People's Republic of China Ministry of Finance of

the People's Republic of

China State Administration of Taxation April < >

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< > (Source: Provided by the Ministry of Science and Technology)

Attachments:

Administrative Measures for the Identification of High-tech Enterprises

Chapter I General Provisions

Article

1 These Measures are formulated in accordance with the relevant provisions of the Enterprise Income Tax Law of the People's Republic of China (hereinafter referred to as the Enterprise Income Tax Law) and the Regulations for the Implementation of the Enterprise Income Tax Law of the People's Republic of China (hereinafter referred to as the Implementation Regulations) in order to support and encourage the development of high-tech enterprises.

Article 2 "High-tech enterprises" as used in these Measures refers to resident enterprises registered in China (excluding Hong Kong, Macao and Taiwan) for more than one year in the "High-tech Fields Supported by the State" (see Annex), which continue to carry out research and development and the transformation of technological achievements, form the core independent intellectual property rights of the enterprise, and carry out business activities on this basis.

Article 3 The identification and management of high-tech enterprises shall follow the principles of highlighting the main body of the enterprise, encouraging technological innovation, implementing dynamic management, and adhering to fairness and justice.

Article 4 High-tech enterprises identified in accordance with these Measures may apply for preferential tax policies in accordance with the Enterprise Income

Tax Law and its Implementation Regulations, the Tax Collection and Administration Law of the People's Republic of China (hereinafter referred to as the Tax Collection and Administration Law) and the Detailed Rules for the Implementation of the Tax Collection and Administration Law of the People's Republic of China (hereinafter referred to as the Implementation Rules).
Article 5 The Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation shall be responsible for guiding, managing and supervising the identification of high-tech enterprises nationwide.

Chapter II: Organization and Implementation

Article

6 The Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation shall form the National Leading Group for the Identification and Management of High-tech Enterprises (hereinafter referred to as the "Leading Group"), whose main duties are:

- (1) Determine the direction of the national high-tech enterprise identification and management work, Review the report on the management of high-tech enterprise identification;
- (2) Coordinating and resolving major issues in the implementation of designations and related policies;
- (3) Adjudicating major disputes in matters designated by high-tech enterprises, and supervising and inspecting the identification work in various regions;
- (4) Propose rectification opinions for areas where major problems occur in the identification of high-tech enterprises.

Article 7 The leading group shall have an office. The office is located in the Ministry of Science and Technology, and its main responsibilities are:

- (1) Submit a report on the management of the identification of high-tech enterprises;
- (2) Organizing and carrying out inspections of the identification and management of high-tech enterprises;
- (3) Responsible for the filing and management of expert qualifications for the identification of high-tech enterprises;
- (4) Establish and manage the "High-tech Enterprise Identification and Management Work Network";
- (5) Other work assigned by the leading group.

Article 8 The science and technology administrative departments of each province, autonomous region, municipality directly under the Central Government, and municipality with separate planning status, together with the

finance and taxation departments at the corresponding level, shall organize the regional high-tech enterprise certification management bodies (hereinafter referred to as "certification bodies") to carry out the following work in accordance with these Measures:

- (1) Responsible for the identification of high-tech enterprises within their administrative regions;
- (2) Accept the qualification review of high-tech enterprises proposed by the enterprise;
- (3) Responsible for supervising and inspecting identified enterprises, and accepting, verifying and handling relevant reports;
- (4) Select experts to participate in the identification of high-tech enterprises and report them to the leading group office for the record.

Article 9 After obtaining the qualification of high-tech enterprise, an enterprise shall, in accordance with the provisions of Article 4 of these Measures, go through the formalities for tax reduction and exemption with the competent tax authority.

High-tech enterprises enjoying preferential tax reduction or exemption shall report to the competent tax authority within 15 days of the date of the change if the conditions for tax reduction or exemption change; Where the conditions for tax reduction or exemption are no longer met, the tax obligation shall be performed in accordance with law; Where taxes are not paid in accordance with law, the competent tax authorities shall recover them. At the same time, if the competent tax authority discovers that the enterprise does not have the qualification of a high-tech enterprise in the course of implementing the preferential tax policy, it shall submit it to the certification authority for review. During the review period, enterprises can be suspended from enjoying tax exemptions.

Chapter III Conditions and Procedures

Article

10 The following conditions must be met at the same time for the designation of high-tech enterprises:

- (1) Enterprises registered in China (excluding Hong Kong, Macao and Taiwan) within the past three years through independent research and development, transfer, donation, mergers and acquisitions, etc., Or through an exclusive license for more than 5 years, have independent intellectual property rights for the core technology of its main products (services);
- (2) The products (services) fall within the scope of the "High-tech Fields

Supported by the State";

(3) Scientific and technological personnel with college degree or above account for more than 30% of the total number of employees of the enterprise in the current year, of which R&D personnel account for more than 10% of the total number of employees of the enterprise in that year;

(4) The enterprise has continuously carried out research and development activities in order to obtain new knowledge of science and technology (excluding humanities and social sciences), creatively apply new knowledge of science and technology, or substantially improve technology and products (services), and the proportion of total research and development expenses to total sales revenue in the past three fiscal years meets the following requirements:

1. Enterprises with sales revenue of less than 50 million yuan in the latest year, the proportion is not less than 6%;
2. Enterprises with sales revenue of 50 million yuan to 20,000 million yuan in the latest year, the proportion is not less than 4%;
3. Enterprises with sales revenue of more than 20,000 yuan in the latest year, the proportion is not less than 3%.

Among them, the total R&D expenses incurred by enterprises in China account for no less than 60% of the total R&D expenses. If the enterprise has been registered for less than three years, it shall be calculated according to the actual number of years of operation;

(5) The revenue of high-tech products (services) accounts for more than 60% of the total income of the enterprise in the current year;

(6) Indicators such as the management level of enterprise research and development organizations, the ability to transform scientific and technological achievements, the number of independent intellectual property rights, sales and total asset growth meet the requirements of the Guidelines for the Identification and Management of High-tech Enterprises (formulated separately).

Article 11 The procedures for the designation of high-tech enterprises are as follows:

(1) Enterprise self-evaluation and application

Enterprises log in to the "High-tech Enterprise Identification and Management Work Network" and conduct self-evaluation in accordance with the conditions stipulated in Article 10 of these Measures. If it finds that it meets the requirements for recognition, the enterprise may submit an application for recognition to the certification body.

(2) Submit the following application materials:

1. Application for recognition of high-tech enterprises;
2. Copy of business license and tax registration certificate (copy);
3. Intellectual property certificate (exclusive license contract), production approval, new product or new technology certification (new detection) materials, product quality inspection report, provincial science and technology plan approval certificate, and other relevant certification materials;
4. Explanation of the number of employees, educational structure and proportion of R&D personnel in the enterprise;
5. A table of R&D expenses for the past three fiscal years certified by a qualified intermediary (according to the actual operating years if the actual period is less than three years), with explanations of R&D activities;
6. Financial statements (including balance sheet, profit and loss statement, cash flow statement, actual operating life of less than three years) and technical income statement of the enterprise certified by qualified intermediaries for the past three fiscal years.

(3) Compliance review The

accreditation body shall establish a database of experts for the identification and review of high-tech enterprises; According to the application materials of the enterprise, the experts in the expert database are selected to review the applicant enterprise and put forward the determination opinion.

(4) Designation, publicity and filing The

accreditation body shall identify enterprises. Certified high-tech enterprises shall be announced on the "High-tech Enterprise Identification and Management Work Network" for 15 working days, and if there is no objection, they shall be submitted to the leading group office for the record, and the identification results shall be announced on the "High-tech Enterprise Identification and Management Work Network", and a uniformly printed "High-tech Enterprise Certificate" will be issued to the enterprise.

Article 12 The qualification of high-tech enterprises shall be valid for three years from the date of issuance of the certificate. An enterprise shall submit an application for review within three months before the expiration of the period, and if it does not submit an application for review or fails to pass the review, its high-tech enterprise qualification will automatically expire.

Article 13 High-tech enterprises shall submit reports on technological innovation activities such as research and development in the past three years. When reviewing the review, the focus shall be on reviewing paragraph (4) of Article 10, and where the conditions are met, publicity and filing shall be

carried out in accordance with paragraph (4) of Article 11.

The qualification of high-tech enterprises that have passed the review is valid for three years. After the expiration of the period, if an enterprise submits another application for recognition, it shall be handled in accordance with the provisions of Article 11 of these Measures.

Article 14 Where a high-tech enterprise undergoes major changes in its business or production technology activities (such as mergers and acquisitions, reorganization, transfer of business, etc.), it shall report to the designated management body within 15 days; If the changes do not meet the conditions stipulated in these Measures, their high-tech enterprise qualifications shall be terminated from the current year; Where it is necessary to apply for high-tech enterprise designation, it shall be handled in accordance with the provisions of Article 11 of these Measures.

Where a high-tech enterprise changes its name, the certification body shall confirm and re-issue the certification certificate after publicity and filing, and the number and validity period shall remain unchanged.

Chapter IV Penalties

Article

15 Designated high-tech enterprises shall be disqualified under any of the following circumstances:

- (1) Providing false information during the application for designation;
- (2) Engaging in acts such as stealing or cheating taxes;
- (3) Major safety or quality accidents occur;
- (4) Environmental or other violations of laws and regulations, and being punished by relevant departments.

For enterprises that have been disqualified as high-tech enterprises, the certification body shall no longer accept the application for recognition of the enterprise within 5 years.

Article 16: All kinds of institutions and personnel participating in the designation of high-tech enterprises have creditworthiness and compliance obligations for the designation work they undertake, and have confidentiality obligations for the relevant materials and information of the declared and designated enterprises. Those who violate the relevant requirements and disciplines of high-tech enterprises shall be dealt with accordingly.

Chapter V Supplementary Provisions

Article 17 The former "Conditions and Measures for the Identification of High-

tech Enterprises Outside the National High-tech Industrial Development Zone" (Guoke Fa Huozi [1996] No. 018), the former "Conditions and Measures for the Identification of High-tech Enterprises in the National High-tech Industrial Development Zone" (Guoke Fa Huozi [2000] No. 324), Enforcement shall cease as of the date of implementation of these Measures.

Article 18: The Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation are responsible for the interpretation of these Measures.

Article 19 The Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation shall separately formulate the Guidelines for the Identification and Administration of High-tech Enterprises.

Article 20: These Measures shall take effect on January 1, 2008.

Attached: High-tech fields supported by the state
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主办单位：中华人民共和国商务部