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Ministry of Finance, State Administration of Taxation,  
National Development and Reform Commission

## Announcement on the continuation of the income tax policy for enterprises in the large- scale development of the western region

Ministry of Finance Announcement No. 2020 of 23

【字体：大 中 小】 打印本页

In order to implement the spirit of the CPC Central Committee and the State Council on promoting the large-scale development of the western region in the new era and forming a new pattern, the following announcement is made on the continuation of the income tax policy for enterprises in the large-scale development of the western region:

2021. From January 1, 1 to December 2030, 12, enterprise income tax will be levied at a reduced rate of 31% for enterprises in encouraged industries located in the western region. "Encouraged industrial

enterprises" as used in this article refers to enterprises whose main business is the industrial projects specified in the Catalogue of Encouraged Industries in the Western Region, and whose main business income accounts for more than 15% of the total income of the enterprise.

2. The Catalogue of Encouraged Industries in the Western Region shall be formulated by the Development and Reform Commission. If the catalogue is revised within the implementation period of this announcement, it shall be implemented as the new version from the date of implementation of the revised version.

3. When the tax authorities cannot accurately determine whether the main business of the enterprise is an industrial project encouraged by the state in the follow-up management, it may request the relevant departments such as development and reform to issue opinions. Where the conditions stipulated in the preferential tax policy are not met, the tax authorities shall deal with them accordingly in accordance with the Tax Collection and Administration Law and relevant provisions. Specific measures shall be formulated separately by provincial-level development and reform and taxation departments.

4. The western region referred to in this announcement includes Inner Mongolia Autonomous Region, Guangxi Zhuang Autonomous Region, Chongqing Municipality, Sichuan Province, Guizhou Province, Yunnan Province, Tibet Autonomous Region, Shaanxi Province, Gansu Province, Qinghai Province, Ningxia Hui Autonomous Region, Xinjiang Uygur Autonomous Region and the Xinjiang Production and Construction Corps. Xiangxi Tujia and Miao Autonomous Prefecture in Hunan Province, Enshi Tujia and Miao Autonomous Prefecture in Hubei Province, Yanbian Korean Autonomous Prefecture in Jilin Province and Ganzhou City in Jiangxi Province can be implemented by analogy with the enterprise income tax policy in the western region.

2021. This announcement shall be implemented as of January 1, 1. The enterprise income tax policies in the Notice of the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation on Issues Related to the In-depth Implementation of the Strategy for the Great Development of the Western Region (Cai Shui [2011] No. 58) and the Notice of the General Administration of Taxation of the Ministry of Finance and the State Administration of Taxation on the Implementation of Tax Policies for the Great Development of the Western Region in Ganzhou City (Cai Shui [2013] No. 4) will be suspended from January 2021, 1.

This is hereby announced.

Ministry of Finance, State Administration of Taxation, National  
Development and Reform Commission

April 2020, 4

[Website error correction](#)

Responsible Editor: Zang Ke

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