

Compilation of Key Points of Policies for Foreign-Invested Enterprises in Tianjin

(2021 Version)

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Chapter I Key Points of Fiscal and Tax-Related Policies and Measures

I. Fiscal and Taxation Policies in the Industrial Sector

Support Category	S/N	Key Policy Points	Basis
Smart manufacturing	1	<p>Starting from April 1, 2021, advanced manufacturing taxpayers who also meet the following conditions can apply to the competent tax authority for refund of incremental tax retained during the tax declaration period on and after May 2021:</p> <p>1. Incremental tax retained is greater than zero; 2. The tax credit rating is A or B; 3. Within 36 months before the application for tax refund, no fraudulent acquisition of retained tax refund, export tax refund or false issuance of special VAT invoices; 4. No tax evasion punished by tax authorities for twice or more within 36 months before application for a tax refund; 5. Since April 1, 2019, the policies such as immediate levy and refund, returning taxpayers all or the tax collected, have not been enjoyed.</p>	<p><i>Announcement of the State Administration of Taxation of the Ministry of Finance on Clarifying the End-of-Term Tax Refund Policy for Advanced Manufacturing Value-added Tax (Announcement No. 15 of 2021 of the State Administration of Taxation of the Ministry of Finance)</i></p>
	2	<p>Support manufacturing enterprises to purchase advanced equipment such as robots and CNC machine tools for intelligent transformation, and support 10% of the total equipment investment for manufacturing projects with a total investment of more than RMB 10 million Yuan, up to RMB 50 million Yuan. Support enterprises where municipal enterprise technology centers are located to purchase R&D equipment to enhance their innovation capabilities, and support enterprises where Tianjin municipal enterprise technology centers that meet the requirements in the annual assessment are located to improve their R&D capabilities through the purchase of R&D equipment and software, and support 20% of the total project investment up to RMB 2 million Yuan.</p>	<p><i>Notice of the General Office of the Tianjin Municipal People's Government on Printing and Distributing the Policies and Measures on Further Supporting the Development of Smart Manufacturing (JZBG [2020] No. 16)</i></p>
	3	<p>Support industrial enterprises to carry out intelligent upgrade consultation and diagnosis. As to service projects that have completed the consultation and diagnosis work and passed the comprehensive evaluation, give a subsidy of RMB 80,000 Yuan to service organizations for the evaluation report with a comprehensive score of 80 points (included) or more, a subsidy of RMB 50,000 Yuan to service organizations for the evaluation report with a comprehensive score of 70 points (included) to 79 points (included), and a subsidy of RMB 30,000 Yuan to service organizations with a comprehensive score of 60 points (included) to 69 points (included). For industrial enterprises that purchase the overall intelligent upgrade solution design service of a professional organization and start the implementation, give a subsidy of 50% of the plan design service fee, up to RMB 500,000 Yuan. For enterprises that have passed the evaluation of the implementation of the two-in-one integration management system, give a one-time subsidy of RMB 500,000 Yuan. The sum of the above subsidies for each enterprise is up to RMB 1 million Yuan.</p>	<p><i>Notice of Tianjin Bureau of Industry and Information Technology on Printing and Distributing the Implementation Rules of Policies and Measures on Further Supporting the Development of Smart Manufacturing (JGXG [2020] No. 3)</i></p>

Support Category	S/N	Key Policy Points	Basis
Smart manufacturing	4	Support the construction of pilot demonstrations and new model application projects in the field of national or municipal intelligent manufacturing. For pilot demonstration projects, new model applications and other projects in the national-level intelligent manufacturing field, support 30% of the total project investment, with a maximum of RMB 10 million Yuan. For pilot demonstrations and new model applications projects in the municipal-level intelligent manufacturing field, support 20% of the total investment, with a maximum of RMB 10 million Yuan.	<p data-bbox="1823 277 2119 638"><i>Notice of the General Office of the Tianjin Municipal People's Government on Printing and Distributing the Policies and Measures on Further Supporting the Development of Smart Manufacturing (JZBG [2020] No. 16)</i></p> <p data-bbox="1823 890 2119 1289"><i>Notice of Tianjin Bureau of Industry and Information Technology on Printing and Distributing the Implementation Rules of Policies and Measures on Further Supporting the Development of Smart Manufacturing (JGXG [2020] No. 3)</i></p>
	5	Support the development of smart manufacturing and industrial Internet system solution providers. Support municipal suppliers to provide users with intelligent manufacturing and industrial Internet system solutions, and provide support of 20% of the cumulative amount of the acceptance contract, up to RMB 10 million Yuan. Provide a one-time support of RMB 5 million Yuan to units that have been assessed as a national-level intelligent manufacturing and industrial Internet system solution provider. The above two policies cannot be declared at the same time.	
	6	Support enterprises to carry out the construction of internal and external networks and identification analysis systems of the Industrial Internet. For municipal-level pilot demonstration projects, support 20% of the total investment of the project, with a maximum of RMB 10 million Yuan. For projects supported by national pilot demonstrations or major national special funds, support 30% of the total project investment, with a maximum of RMB 20 million Yuan. Support the innovation and development of the Industrial Internet. Encourage enterprises in Tianjin to deepen the integration of a new generation of information technology and manufacturing, and carry out pilot demonstrations such as new Internet manufacturing models, industrial big data, and industrial control security enhancements. Encourage enterprises to carry out Industrial Internet platform construction and key technology verification to improve safety assurance capabilities. For municipal-level pilot demonstration projects, support 20% of the total investment of the project, up to RMB 3 million Yuan; for projects that are assessed as national pilot demonstration projects, support 30% of the total project investment, up to RMB 5 million Yuan.	
	7	Support the cloud development of industrial enterprises. Support enterprises to carry out cloud transformation around key links, promote the migration of business systems to the cloud, and provide a one-time subsidy of 50% of the total cloud expenditure for the cloud migration demonstration projects of enterprise business system, with a maximum of RMB 500,000 Yuan.	

Support Category	S/N	Key Policy Points	Basis
Smart manufacturing	8	<p>For the 5G base stations newly built and put into operation in Tianjin by basic telecommunications companies, provide a reward of RMB 20,000 Yuan for each. For the optical network unit (ONU) that meets the upgrade and deployment requirements of basic telecommunications companies, provide a reward of RMB 100 Yuan per unit, up to a maximum of RMB 10 million Yuan. For basic telecommunications companies that meet the requirements of content delivery network (CDN) upgrading, provide a reward according to the number of fiber broadband users. Specifically, companies with 300,000 (included) to 1 million users will be rewarded with RMB 6 million Yuan, companies with 1 million (included) to 2 million users will be rewarded with RMB 8 million Yuan, and companies with more than 2 million (included) users will be awarded RMB 10 million Yuan. Provide support for 5G and other new smart infrastructure demonstration application scenarios, select 20 demonstration application scenarios each year, and give each scenario a reward of 50% of the total project investment, up to RMB 2 million Yuan. For projects identified as national pilot demonstration projects, 50% of the total investment of the project will be rewarded with a maximum of RMB 10 million Yuan; for projects that have received major national special support, an equal amount of rewards will be given according to the amount of state support, with a maximum of RMB 10 million Yuan.</p>	<p><i>Notice of the General Office of the Tianjin Municipal People's Government on Printing and Distributing the Policies and Measures on Further Supporting the Development of Smart Manufacturing (JZBG [2020] No. 16)</i></p>
	9	<p>Support the development of leading integrated circuit design enterprises. For major special fund support projects and pilot demonstration support projects in the integrated circuit industry such as the approved national core electronic devices, high-end general-purpose chips, and basic software, "Xinhua" dual innovation base (platform), etc., provide equivalent awards according to the amount of national support, up to RMB 30 million Yuan for each project. For IC design enterprises whose annual sales revenue exceeded RMB 30 million Yuan, RMB 50 million Yuan, RMB 100 million Yuan, RMB 500 million Yuan, and RMB 1 billion Yuan for the first time in the previous year, the one-time rewards of RMB 1 million Yuan, RMB 2 million Yuan, RMB 3 million Yuan, RMB 5 million Yuan and RMB 10 million Yuan will be given respectively, and the reward funds are used for enterprise R&D investment. For IC design companies that carry out multi-project wafer (MPW) and first-stage engineering batch processing, they will be rewarded at 60% of the MPW processing fee and 20% of the first-stage engineering batch processing fee. The reward funds are used for enterprise R&D investment. For the sum of the above two items, the maximum annual support amount for the same enterprise is not more than RMB 3 million Yuan.</p>	<p><i>Notice of Tianjin Bureau of Industry and Information Technology on Printing and Distributing the Implementation Rules of Policies and Measures on Further Supporting the Development of Smart Manufacturing (JGXG [2020] No. 3)</i></p>



Support Category	S/N	Key Policy Points	Basis
Smart manufacturing	10	Support the development of leading enterprises in the software and information technology service industry. For the approved national special software and information service industry projects, a 1:1 supporting support will be provided in accordance with the funds allocated by the state, with a support amount of up to RMB 10 million Yuan. For software and information technology service companies with a revenue growth rate of more than 20% in the previous year and software and information technology service revenues exceeding RMB 100 million Yuan, RMB 500 million Yuan, and RMB 1 billion Yuan, the one-time support of RMB 1 million Yuan, RMB 1.5 million Yuan, and RMB 200 million Yuan will be given respectively. Rewards need to be used for R&D investment and to reward core R&D personnel. 30% of the actual investment will be supported for pilot demonstration application projects in the national software and information service field, with a maximum of RMB 5 million Yuan.	<p data-bbox="1823 293 2119 655"><i>Notice of the General Office of the Tianjin Municipal People's Government on Printing and Distributing the Policies and Measures on Further Supporting the Development of Smart Manufacturing (JZBG [2020] No. 16)</i></p> <p data-bbox="1823 890 2119 1289"><i>Notice of Tianjin Bureau of Industry and Information Technology on Printing and Distributing the Implementation Rules of Policies and Measures on Further Supporting the Development of Smart Manufacturing (JGXG [2020] No. 3)</i></p>
	11	Support the development of the own brand robots in Tianjin. Encourage intelligent equipment manufacturers of the robots, high-end CNC machine tools, additive manufacturing and related parts and components to sell related equipment to users, and give a subsidy of 10% of sales, up to RMB 10 million Yuan.	
	12	Refer to the key support directions in the <i>Guiding Catalogue for the Promotion and Application of the First (Set of) Major Technical Equipment in China</i> to determine the list of the first (set of) major technical equipment products in Tianjin. The listed manufacturing enterprises will be supported by 10% of sales, up to RMB 10 million Yuan, in accordance with the annual three batches of equipment listed, 100 pieces (sets). For the first-version software products that have obtained software copyrights or patents, 20% of the cumulative amount of the first three sales contracts will be supported, with a maximum of RMB 2 million Yuan.	
	13	For the projects listed in the national new generation artificial intelligence industry key task unveiling plan, 30% of the total investment of each project will be supported, with a maximum of RMB 20 million Yuan. For the national pilot demonstration projects (platforms) approved by the Ministry of Industry and Information Technology such as artificial intelligence, car networking industry development and service support, 30% of the total investment of each project will be supported, with a maximum of RMB 20 million Yuan. Among them, for pilot demonstration projects (platforms) supported by national special funds, another RMB 10 million Yuan will be given.	

Support Category	S/N	Key Policy Points	Basis
Smart manufacturing	14	Support the construction projects of intelligent technology demonstration application scenarios such as artificial intelligence, car networking, big data, blockchain, virtual reality/augmented reality (VR/AR), and support 20% of the total project investment, up to RMB 10 million Yuan. Support the construction of artificial intelligence and vehicle networking industry support platform projects, and give 20% of the total investment of the project, up to RMB 10 million Yuan.	<p data-bbox="1825 252 2116 619"><i>Notice of the General Office of the Tianjin Municipal People's Government on Printing and Distributing the Policies and Measures on Further Supporting the Development of Smart Manufacturing (JZBG [2020] No. 16)</i></p> <p data-bbox="1825 794 2116 1193"><i>Notice of Tianjin Bureau of Industry and Information Technology on Printing and Distributing the Implementation Rules of Policies and Measures on Further Supporting the Development of Smart Manufacturing (JGXG [2020] No. 3)</i></p>
	15	Support the innovation and development of the blockchain industry. Support enterprises to focus on key areas and research and develop core technology of blockchain, and give the support of 10% of the project investment for eligible projects, up to RMB 2 million Yuan. Support enterprises to deeply apply blockchain technology, apply for national pilot demonstrations, provide 1:1 supporting support for projects that have received state funding, and provide the support at 30% of R&D investment for projects that have not received state funding, up to RMB 5 million Yuan.	
	16	Encourage scientific research institutes to come to Tianjin for development. A subsidy of up to RMB 30 million Yuan will be given to national, provincial and ministerial-level scientific research institutes that have settled in Tianjin and have established scientific research teams to carry out intelligent technology research and development.	
	17	Support enterprises and institutions to obtain military industrial qualifications. A one-time subsidy will be given to enterprises and institutions that have newly obtained military industrial qualification certificates such as weapons and equipment scientific research and production unit confidentiality certificates, weapons and equipment scientific research and production licenses, equipment contractor qualification certificates, weapons and equipment scientific research and production filing certificates, etc., with RMB 200,000 Yuan for each certificate. Among them, for units that have obtained both the weapons and equipment scientific research and production license and the weapons and equipment scientific research and production filing certificates, only one of them will be subsidized.	

Support Category	S/N	Key Policy Points	Basis
Smart manufacturing	18	Support key projects in the big data industry. Support big data companies to face key industries, break through key technical bottlenecks in data collection and storage, analysis and mining, and security protection, and develop products in the fields of big data storage management, big data analysis and mining, and big data security assurance. 20% of the investment amount will be given as financial support to eligible projects, up to RMB 5 million Yuan.	<p data-bbox="1821 236 2119 603"><i>Notice of the General Office of the Tianjin Municipal People's Government on Printing and Distributing the Policies and Measures on Further Supporting the Development of Smart Manufacturing (JZBG [2020] No. 16)</i></p> <p data-bbox="1821 707 2119 1109"><i>Notice of Tianjin Bureau of Industry and Information Technology on Printing and Distributing the Implementation Rules of Policies and Measures on Further Supporting the Development of Smart Manufacturing (JGXG [2020] No. 3)</i></p>
	19	Support the big data application demonstration projects. Support the in-depth application of big data companies in the entire life cycle of R&D, design, production, and management in key industries, and grant a subsidy of 20% of the investment amount to companies in municipal big data pilot demonstration projects, with a maximum of RMB 2 million Yuan. For enterprises that have been approved for national-level big data pilot demonstration projects, 30% of the project investment will be subsidized, up to RMB 5 million Yuan.	
	20	Support big data evaluation. Provide RMB 400,000 Yuan support to enterprises that have passed the national "Data Management Capability Maturity Assessment Model Standard (DCMM)" Levels 2 and 3 evaluation and certification for the first time; and provide RMB 500,000 Yuan support to enterprises that have passed the national "Data Management Capability Maturity Assessment Model Standard (DCMM)" Levels 4 and 5 evaluation and certification for the first time.	
	21	Support method: Special funds will support the project in the form of gratuitous funding, and a one-time bonus will be given to enterprises that meet the standards. The funds required for 5G base stations, optical network units, and content distribution networks shall be borne by the municipal finance; the remaining 50% shall be borne by the municipal and district finances.	

Support Category	S/N	Key Policy Points	Basis
Smart manufacturing	22	Encourage scientific research institutes to come to Tianjin for development. National, provincial and ministerial-level scientific research institutes that establish subsidiaries or branches in Tianjin, wholly-owned or absolutely controlling, will be given 30% of the total investment of the project based on its science and technology situation, up to RMB 18 million Yuan; 30% of the total investment of the project will be given as financial support in the case of equity participation/not absolute holdings, up to RMB 6 million Yuan. The national, provincial or ministerial scientific research institute with a business nature that have set up a separate branch research institution in Tianjin, 30% of the total investment of the project will be given as financial support according to the scientific and technological project conditions, up to RMB 18 million Yuan.	<i>Notice of the Municipal Science and Technology Bureau on Issuing the Implementation Rules for the Implementation of Policies and Measures to Further Support the Development of Intelligent Manufacturing in Tianjin (JKG [2020] No. 3)</i>
	23	Support the upgrading of municipal-level enterprise key laboratories to state-level key laboratories. A special fund subsidy of RMB 1 million Yuan will be given for the upgrading of a municipal-level enterprise key laboratory to a national level.	
	24	Support scientific and technological innovation 2030 - “New Generation of Artificial Intelligence” major projects, major national scientific and technological projects involving artificial intelligence and intelligent manufacturing, and key special projects of the national key research and development plan. For scientific and technological innovation 2030 - “New Generation of Artificial Intelligence” major projects, major national scientific and technological projects involving artificial intelligence and intelligent manufacturing, and key special projects of the national key research and development plan, 30% of the total funding will be given for each project, with a maximum of RMB 30 million Yuan.	
	25	Support major projects and platforms in the national new-generation artificial intelligence innovation and development pilot zone, carry out key technology research and application demonstrations of innovation results, and focus on supporting the construction of demonstration scenarios such as smart cities, independent computing power engines, smart ports, and smart connected vehicles, and implement major projects such as smart endowment manufacturing and industrial cluster cultivation, and provide 30% of the total project investment and up to RMB 10 million Yuan as support for eligible projects and platforms.	

Support Category	S/N	Key Policy Points	Basis
Smart manufacturing	26	<p>From 2019 to 2022, 5G demonstration application scenarios will be rewarded with municipal and district two-level intelligent manufacturing special funds. 20 demonstration application scenarios are selected each year, with a maximum reward of RMB 2 million Yuan for each scenario; companies that undertake national 5G key special projects will be rewarded at the equal rewards according to the amount of central financial support, with a maximum reward of RMB 10 million Yuan for each project. Give full play to the guiding role of special funds for intelligent manufacturing, and focus on supporting the development of 5G.</p>	<p><i>Implementation Opinions of Tianjin Municipal People's Government on Accelerating 5G Development (JZF [2020] No. 7)</i></p>
	27	<p>Accelerate the cultivation of emerging industries. Support the application of the new model of intelligent manufacturing for enterprises, and grant no more than RMB 10 million Yuan in financial subsidies to enterprises undertaking the application of the new model of intelligent manufacturing at the national or municipal level. Support the development and growth of the robotics industry, provide after-the-fact bonuses for the sales of robots to the backbone of the independent brand robot companies in Tianjin, and encourage robot manufacturing companies to sell to local companies at a discount of 30%. The financial incentives will be given afterwards for the sales incentives, up to a maximum of 30%. Support the integrated application of the first (set of) major technical equipment in key areas, and give a one-time reward of RMB 1.5 million Yuan to enterprises that have received the national first (set of) major technical equipment premium subsidies; for the equipment assessed as the first (set of) municipal-level equipment, the subsidy of 3% of the sales of a single unit will be given, and the maximum is not more than RMB 3 million Yuan. Promote the development of the integrated circuit industry, award no more than RMB 3 million Yuan to IC design companies whose annual sales revenue exceeds RMB 50 million Yuan and RMB 100 million Yuan for the first time, and give no more than RMB 30 million Yuan to projects (platforms) that have been approved for national special fund support and pilot demonstrations. Encourage software and information technology service companies to become bigger and stronger, and award no more than RMB 2 million Yuan to companies whose sales revenue exceeds RMB 100 million Yuan or RMB1 billion Yuan for the first time, and grant a subsidy of no more than RMB 10 million Yuan to projects that have been approved for national-level special fund support and pilot demonstration applications.</p>	<p><i>Notice of Tianjin Municipal People's Government on Printing and Distributing Several Policies on Accelerating the Development of Smart Technology Industry (JZBF [2018] No. 9)</i></p>

Support Category	S/N	Key Policy Points	Basis
<p>Integrated circuit and software</p>	<p>28</p>	<p>I. Tax incentives for software companies</p> <ol style="list-style-type: none"> 1. Software product value-added tax will be refunded if it exceeds the tax burden; 2. The corporate income tax of software companies encouraged by the state is regularly reduced or exempted; 3. The corporate income tax of major software companies encouraged by the state is regularly reduced or exempted; 4. The corporate income tax policy for software companies to use the immediately collected and refundable VAT for software product research and development and expanded reproduction; 5. Training expenses for employees of qualified software companies shall be deducted before tax based on the actual amount incurred; 6. The depreciation or amortization period shall be shortened for outsourced software. <p>II. Tax incentives for integrated circuit companies</p> <ol style="list-style-type: none"> 7. Refund of the corporate VAT retained for IC major projects; 8. The VAT retained at the end of the period refunded by IC companies will be deducted from the tax (levying) basis of urban maintenance and construction tax, education surcharge and local education surcharge; 9. Enterprises undertaking major integrated circuit projects can pay import value-added tax in installments for importing new equipment; 10. The corporate income tax of integrated circuit production enterprises with a line width less than 0.8 microns will be regularly reduced or exempted; 11. The corporate income tax of integrated circuit production enterprises with a line width less than 0.25 microns will be regularly reduced or exempted; 12. The corporate income tax of integrated circuit production enterprises with an investment of more than RMB 8 billion Yuan will be regularly reduced or exempted; 13. The corporate income tax of integrated circuit production enterprises or projects with an investment of more than RMB 15 billion Yuan will be regularly reduced or exempted; 14. The corporate income tax of integrated circuit production enterprises or projects with a line width of less than 28 nanometers, encouraged by the country, will be regularly reduced or exempted; 15. The corporate income tax of integrated circuit production enterprises or projects with a line width of less than 65 nanometers, encouraged by the country, will be regularly reduced or exempted; 16. The corporate income tax of integrated circuit production enterprises or projects with a line width of less than 130 nanometers, encouraged by the country, will be regularly reduced or exempted; 17. The loss carry-over period of integrated circuit production enterprises with a line width of less than 130 nanometers, encouraged by the country, will be regularly reduced or exempted; 18. The corporate income tax of the state-encouraged integrated circuit design, equipment, materials, packaging, and testing companies is regularly reduced or exempted; 19. The corporate income tax of the key integrated circuit design enterprises encouraged by the state is regularly reduced or exempted; 20. The depreciation period of the production equipment of integrated circuit manufacturing enterprises is shortened. 	<p><i>Guidelines on Preferential Tax Policies for Software Enterprises and Integrated Circuit Enterprises</i> (State Administration of Taxation, July 2021)</p>   <p>Scan the QR code to get the full text of the policy guidelines</p>


Support Category	S/N	Key Policy Points	Basis
Biomedicine	29	For new drugs directly accepted and approved by the State Drug Administration, comprehensively strengthen regulations, policy guidance and services, set up green channels for key varieties, and implement early intervention and full tracking. Actively coordinate with relevant municipal departments to provide subsidies and support based on a certain percentage of the total project investment for products that have obtained new drug certificates and achieve industrialization in Tianjin. Include the projects that have obtained the international advanced system certification such as US Food and Drug Administration (FDA), European Medicines Evaluation Agency (EMA), and World Health Organization (WHO) in the key technological transformation projects in Tianjin, and provide the financial support according to a certain proportion of the project investment.	<p style="text-align: center;"><i>Several Opinions of Tianjin Municipal Market Supervision and Administration Commission on Further Supporting the High-Quality Development of Biomedical Industry in Tianjin (JSCJGY [2019] No. 6)</i></p>
	30	Actively encourage companies to carry out consistency evaluations, seize the priority of the pharmaceutical market, and deeply carry out policy publicity and interpretation for companies. Actively coordinate with relevant departments to provide financial support for Tianjin's oral solid preparation varieties in the essential drug catalog that passed the generic drug consistency evaluation in accordance with national regulations, as well as other chemical drug preparation varieties that are the first to pass the generic drug consistency evaluation in China. Reduce the R&D costs of enterprises, promote more products of enterprises to pass consistency evaluation, and promote the development of the biomedical industry.	
	31	Actively coordinate relevant departments, give one-time rewards to institutions that have passed the national drug non-clinical safety evaluation agency (GLP) and drug clinical trial agency (GCP) qualification certification, and support the construction of important public service platform projects such as GLP and GCP agencies. For major key core platform projects, special preferential support will be given in the principle of "one project, one discussion".	
	32	Give play to the guiding role of entrusted storage, distribution, and financial leasing policies of medical equipment in Tianjin, and allow financial leasing medical equipment operating companies to not set up warehouses, not be equipped with storage and transportation equipment, and relax the area of business premises to reduce corporate operating costs.	

Support Category	S/N	Key Policy Points	Basis
Biomedicine	33	Funding for domestic and foreign invention patents is granted according to the following standards: RMB 1,000 Yuan per item for domestic authorized invention patents in the current year; RMB 600 Yuan per item for 4-10 years from the date of application of invention patents; RMB 2,000 Yuan for the first invention patent authorized for the enterprise to achieve zero breakthrough that year. The maximum amount of subsidy received for each item each year does not exceed RMB 300,000 Yuan.	<p style="text-align: center;"><i>Several Opinions of Tianjin Municipal Market Supervision and Administration Commission on Further Supporting the High-Quality Development of Biomedical Industry in Tianjin (JSCJGY [2019] No. 6)</i></p>
	34	For inventions authorized abroad, subsidies are given according to the following criteria: invention patents authorized in the United States, Japan and European countries will receive a subsidy of RMB 50,000 Yuan for each country; invention patents authorized in other countries will receive a subsidy of RMB 30,000 Yuan for each country. If the actual cost is lower than the above standard, the actual cost will be subsidized. Each invention patent subsidy is granted no more than 3 countries. The maximum subsidy amount for the same enterprise does not exceed RMB 300,000 Yuan.	
	35	Implement the national policy of reducing the burden on innovation of enterprises, and implement patent-related expenses reduction. For enterprises with taxable income of less than RMB 300,000 Yuan in the previous year, they can request to reduce the patent application fees, invention patent substantive examination fees, and the first 6 years of patent authorization fee and review fee.	
	36	If the enterprise that meets the above conditions is a patent applicant or patentee, a reduction of 85% of the said fee will be given. If two or more enterprises that meet the above-mentioned conditions are joint patent applicants or joint patentees, 70% of the stated fees shall be reduced.	

Support Category		S/N	Key Policy Points	Basis
New energy New material	New display device	37	From January 1, 2021 to December 31, 2030, the manufacturers of new display devices (i.e. thin-film transistor liquid crystal display devices, active matrix organic light-emitting diode display devices, and Micro-LED display devices, the same below) who import self-use production (including those for research and development, the same below) raw materials, consumables, clean room supporting systems, and production equipment (including imported equipment and domestic equipment) spare parts which cannot be produced domestically or whose performance cannot meet the demand and the manufacturers of key raw materials and parts of the new display industry (i.e. target materials, photoresist, mask, polarizer, color filter film) who import self-use production raw materials and consumables that cannot be produced in China or whose performance cannot meet the demand are exempted from import duties.	<i>Notice of the Ministry of Finance and the General Administration of Customs and the State Administration of Taxation on the Import Tax Policies for Supporting the Development of New Display Industries from 2021 to 2030 (CGS [2021] No. 19)</i>
		38	For companies undertaking major projects for new display devices which import new equipment from January 1, 2021 to December 31, 2030, except for those listed in the <i>Catalogue of Import Commodities Not Exempted from Tax for Domestic Investment Projects</i> , the <i>Catalogue of Import Commodities Not Exempted from Tax for Foreign Investment Projects</i> , and the <i>Catalogue of Imported Major Technical Equipment and Products Not Exempted from Tax</i> , a customs-recognized tax guarantee is provided for unpaid taxes. It is allowed to pay import value-added tax in installments within 6 years (72 consecutive months) after the first equipment is imported, and successively pay 0%, 20%, 20%, 20%, 20%, and 20% of the total value of import value-added tax each year (12 consecutive months) for 6 years. Taxes paid since the date of import of the first equipment will not be refunded. During the period of instalment tax payment, the customs shall not levy late fees for the taxes paid in installments.	
	Hydrogen energy	39	From 2020 to 2022, the hydrogen refueling and hydrogen production facilities will be subsidized at 30% of the total fixed asset investment through new energy vehicle infrastructure construction awards, and the maximum subsidy for each facility will not exceed RMB 5 million Yuan.	<i>Notice of the General Office of Tianjin Municipal People's Government on Printing and Distributing Tianjin Hydrogen Energy Industry Development Action Plan (2020-2022) (JZBG [2020] No. 2)</i>

Support Category	S/N	Key Policy Points	Basis
Aviation equipment import tax	40	From January 1, 2021 to December 31, 2030, civil aircraft design and manufacturing companies, domestic airlines, maintenance organizations, and aviation equipment distributors are exempted from import duties when importing maintenance aviation equipment that cannot be produced or whose performance cannot meet the demand in China.	<i>Notice of the Ministry of Finance and the General Administration of Customs on the Taxation Policy for Supporting the Import of Aviation Equipment for Civil Aviation Maintenance from 2021 to 2030 (CGS [2021] No. 15)</i>
Automobiles	41	Extend the subsidy period and ease the intensity and pace of subsidy decline. Based on comprehensive factors such as technological progress and scale effect, extend the implementation period of the new energy vehicle promotion and application of the fiscal subsidy policy to the end of 2022. The intensity and pace of subsidy decline will be gentle. In principle, the subsidy standards for 2020-2022 will be reduced by 10%, 20%, and 30% on the basis of the previous year (see the appendix for the subsidy standards for 2020). In order to accelerate the electrification of vehicles in the fields of public transportation, the subsidy standard for vehicles that meet the requirements in the fields such as urban public transportation, road passenger transportation, rental (including online car-hailing), environmental sanitation, urban logistics and distribution, postal express, civil aviation airport, and party and government organs' official business will not be declined in 2020, and the subsidy standards for 2021-2022 will decline by 10% and 20% respectively on the basis of the previous year. In principle, the annual subsidy scale is limited to about 2 million vehicles.	<i>Notice of the Ministry of Finance, the MIIT, the MOST and the National Development and Reform Commission on Improving the Financial Subsidy Policies for the Promotion and Application of New Energy Vehicles (CJ 2020) No. 86)</i>
	42	Improve the fund settlement system and increase the accuracy of subsidies. Starting in 2020, new energy passenger vehicle and commercial vehicle companies should respectively declare the number of vehicles for liquidation in a single declaration to reach 10,000 and 1,000 respectively; after the subsidy policy ends, companies that have not met the requirements for the number of vehicles for liquidation will be arranged for final liquidation. The selling price of new energy passenger vehicles before subsidies must be less than RMB 300,000 Yuan (included). In order to encourage the development of new electric vehicle switching business model and accelerate the promotion of new energy vehicles, vehicles with "electric vehicle switching mode" are not subject to this requirement.	

II. Fiscal and Taxation Policies for Technological Innovation

Support Category	S/N	Key Policy Points	Basis
Technological innovation	1	<p>The <i>Compilation of Policy Points</i> includes two parts. The first part is the interpretation of relevant documents of the <i>Tianjin Science and Technology Innovation Three-year Action Plan</i> and key policy measures. It focuses on the interpretation of the three documents including the <i>Science and Technology Innovation Three-Year Action Plan of Tianjin (2020-2022)</i>, the <i>Guiding Ideas on University Science and Technology Park Construction in Tianjin</i>, and the <i>Three-year Action Plan of University Science and Technology Park Construction in Tianjin (2021-2023)</i> and sorts out 26 key points of policy measures. The second part is the overall planning of normalized epidemic prevention and control and economic and social development related policy measures from three levels, including 14 key points of policy measures related to the cultivation of innovative enterprises, promoting the transformation of scientific and technological achievements, and benefiting enterprise talents.</p>	<p><i>Compilation of Key Points of Tianjin Science and Technology Innovation Policy</i> (Tianjin Science and Technology Bureau, March 2021)</p> <div style="text-align: center;">  </div> <p>Scan the QR code to get the full text of the policy compilation</p>
R&D expenses	2	<p>Starting from January 1, 2021, when companies prepay and declare corporate income tax for the third quarter of the year (quarterly prepayment) or September (monthly prepayment) in October, they can choose to enjoy the preferential policies of extra deduction of R&D expenses for the first half of the year. The methods of “self-discrimination, declaration of enjoyment, and retention of relevant materials for future reference” are adopted. Eligible companies shall calculate the amount of extra deductions on their own, fill in the <i>Enterprise Income Tax Monthly (Quarter) Prepayment Tax Return of the People’s Republic of China (Category A)</i> to enjoy tax incentives, and fill in the <i>Detailed List of Extra Deductions for R&D Expenses (A107012)</i> (not required to be submitted to the tax authority) based on the preferential R&D expenses for extra deductions (first half of year), and keep this form together with other materials required by relevant policies for future reference. Companies can also choose not to enjoy the extra deductions for R&D expenses in the first half of the year when paying in advance in October, but choose to enjoy the extra reductions when completing the final settlement in the following year.</p>	<p><i>Guidelines of the New Policy on Pre-tax Extra Deductions of R&D Expenses</i></p>

Support Category	S/N	Key Policy Points	Basis
Foreign R&D	3	For the foreign-funded R&D centers in Tianjin approved by the Municipal Bureau of Commerce in conjunction with the Municipal Finance Bureau, the Municipal Taxation Bureau and Tianjin Customs, the import of scientific research, technological development and teaching materials that cannot be produced in China or whose performance cannot meet the demand will be exempted from import tariffs and import links value-added tax and consumption tax.	<p style="text-align: center;"><i>Notice of the Municipal Bureau of Commerce and Other 3 Departments on Doing a Good Job in the Examination of Tax Exemption Qualifications for Foreign-funded R&D Centers (JSHG [2021] No. 2)</i></p>
	4	<p>Tax exemption and refund processing.</p> <p>(I) The list of the first batch of importers will be implemented from January 1, 2021, and the tax exemptions collected within 30 days after the first batch of list is issued will be refunded; the list of subsequent batches will be implemented from the 20th day after the date of issuance of the list.</p> <p>(II) The tax exemption collected as stipulated in the preceding paragraph shall be refunded upon the application of the importing entity. Among them, for imports that have been taxed and have not yet declared input value-added tax deduction, it is necessary to obtain in advance the <i>Status of Non-deduction of Import Value-Added Tax on Imported Goods during the "14th Five-Year Plan" Period under Import Tax Policy for Support of Scientific and Technological Innovation</i> issued by the competent tax authority, apply to the customs for the refund of the collected import duties and handle the import value-added tax procedures. If the input value-added tax deduction has been declared, it is necessary to only apply to the customs for the refund of the collected import duties.</p>	
	5	Tax policy implementation period: from January 1, 2021 to December 31, 2025.	

III. Fiscal and Taxation Policies for Enterprise Qualification Certification

Support Category	S/N	Key Policy Points	Basis
Technological leading enterprises	1	For the technology-leading enterprises and technology-leadingcultivating enterprises that have passed the evaluation for the first time, support the implementation of major innovation projects by the enterprises and grant project funding of up to RMB 5 million Yuan and RMB 3 million Yuan respectively (hereinafter referred to as the leading project funding), and the municipal and district finance (or bureau-level competent authorities of enterprises) each bear 50%, and each enterprise can only receive funding for the leading project once.	<i>Notice of the Municipal Science and Technology Bureau on Printing and Distributing the Evaluation and Support Measures for Tianjin Young Eagle Enterprises, Gazelle Enterprises, Technology-Leading Enterprises, and Technology-leading Cultivating Enterprises (JKG [2021] No. 3)</i>
	2	If the technology-leading cultivating enterprises become technology-leading enterprises, the municipal finance will give a growth award of RMB 500,000 Yuan, and each enterprise can only receive one growth award.	
Young Eagle enterprises and Gazelle enterprises	3	The Municipal Science and Technology Bureau will give a one-time municipal financial fund of RMB 50,000 Yuan to the young eagle enterprise that has an annual average daily loan balance of not less than RMB 500,000 Yuan for 12 consecutive months.	
	4	If the gazelle enterprises, technology-leading cultivating enterprises, and technology-leading enterprisespass the re-evaluation and maintain the original title and the operating income has increased positively compared with the previous year, the municipal finance will give a reward of RMB 50,000 Yuan.	
	5	Support the financing development of young eagle enterprises.The municipal finance will give a one-time reward of RMB 50,000 Yuan to the young eagle enterprise that obtains qualified loans.	<i>Notice on Printing and Distributing Several Policies of Tianjin to Support the High-Quality Development of Small and Medium-sized Enterprises (JZXQZ [2020] No. 1)</i>
	6	For gazelle enterprises selected for the first time, a one-time municipal financial fund of up to RMB 200,000 Yuan will be rewarded.	
	7	Gazelle companies, technology-leading companies, and leading cultivating companies that have completed share reform for the purpose of going public will receive a one-time reward of RMB 300,000 Yuan.	

Support Category	S/N	Key Policy Points	Basis
Municipal R&D platform upgrade	8	Support the establishment of a national enterprise technology center, and give a one-time subsidy of RMB 1 million Yuan to the enterprise recommended by Tianjin and identified as a national enterprise technology center.	<i>Notice of the General Office of the Tianjin Municipal People's Government on Printing and Distributing Policies and Measures on Further Supporting the Development of Smart Manufacturing in Tianjin (JZBG [2020] No. 16)</i>
	9	A subsidy of up to RMB 1 million Yuan will be given to enterprise R&D design platforms such as municipal enterprise technology centers, enterprise key laboratories, and engineering research centers that have been updated to the national-level R&D design platforms.	
Manufacturing individual champions	10	Support the manufacturing industry's single champion enterprises. Support enterprises to focus on specific segmented product markets in the manufacturing industry for a long time, continuously increase production technology and product market share, and award RMB 10 million Yuan and RMB 3 million Yuan respectively to enterprises and products recognized as national-level manufacturing individual champions. The support of RMB one million Yuan will be given to the enterprises and products listed as individual champions for the key cultivation in Tianjin.	<i>Notice of Tianjin Municipal Bureau of Industry and Information Technology on Printing and Distributing the Implementation Rules of Policies and Measures on Further Supporting the Development of Smart Manufacturing (JGXG [2020] No. 3)</i>
Piloting enterprises	11	Support leading companies in the manufacturing industry. A one-time reward of RMB 20 million Yuan will be given to those who are included in the list of leading manufacturers by the Ministry of Industry and Information Technology, and the reward funds will be used for R&D investment, capacity expansion, and market development. For leading enterprises listed as the key pilot enterprise to be cultivated in Tianjin, RMB 2 million Yuan will be rewarded; for every 10% increase in the annual sales income of the main business, another RMB 2 million Yuan will be given every year, with a cumulative maximum of RMB 6 million Yuan.	
Green manufacturing enterprises	12	A one-time reward of RMB 600,000 Yuan will be given to companies that are selected into the "leader" list of national green factories, green supply chains, green data centers, and energy (water) efficiency. For companies that are selected into the national "Energy Efficiency Star" product catalog, RMB 300,000 Yuan will be awarded for each product, with a cumulative maximum of RMB 6 million Yuan for each company. For the enterprises selected in the national green design product list, a one-time reward of RMB 20,000 Yuan will be given for each product, and each enterprise will have a cumulative total of up to RMB 300,000 Yuan. A one-time reward of RMB 300,000 Yuan will be given to enterprises included in the list of municipal green factories. Support the green transformation, and give a supporting reward of 20% of the national award to the unit with a project that has been assessed as a national-level green manufacturing system solution supplier project and passed the national examination and acceptance, with a maximum of RMB 5 million Yuan.	

Support Category	S/N	Key Policy Points	Basis
Innovation Centers	13	Support the construction of manufacturing innovation centers. Focus on supporting enterprises to purchase R&D equipment and software, build and transform R&D, trial production and testing platforms, etc., to enhance their own innovation capabilities. For the approved innovation capacity building projects of manufacturing innovation centers in Tianjin, 30% of the total investment of the project will be supported, with a maximum of RMB 5 million Yuan per year for 3 consecutive years. For those identified as national-level innovation centers, 1:1 supporting support will be given in accordance with the special support funds for the national manufacturing innovation centers.	<i>Notice of Tianjin Municipal Bureau of Industry and Information Technology on Printing and Distributing the Implementation Rules of Policies and Measures on Further Supporting the Development of Smart Manufacturing (JGXG [2020] No. 3)</i>
Specialized, refined, distinctive and innovative enterprises	14	A financial reward of up to RMB 500,000 Yuan will be given to the city-level specialized, refined, distinctive and innovative enterprise that has been assessed. On the basis of specialized, refined, distinctive and innovative small and medium-sized enterprises, cultivate a group of national specialized, refined, distinctive and innovative “Little Giant” enterprises characterized by outstanding main business, strong competitiveness and good growth potential in the fields of core basic parts (components), key basic materials and advanced basic technology. The “Little Giant” enterprises will be given a reward of RMB 2 million Yuan.	<i>Notice on Printing and Distributing Several Policies of Tianjin to Support the High-Quality Development of Small and Medium-sized Enterprises (JZXQZ [2020] No. 1)</i>
Large-scale scientific instrument open sharing units	15	Relying on the “Tianjin Large-scale Instrument Open Sharing Platform”, the recognized large-scale scientific instrument open sharing unit will be granted a financial subsidy of up to RMB 500,000 Yuan at 40% of the annual service fee in accordance with relevant regulations.	

Support Category	S/N	Key Policy Points	Basis
High-tech enterprises	16	High-tech enterprises that have passed the certification for the first time. For high-tech enterprises that have passed the certification for the first time, rewards of RMB 300,000 Yuan, RMB 400,000 Yuan, and RMB 500,000 Yuan will be given respectively according to the three levels of the enterprise sales revenue of less than RMB 50 million Yuan (inclusive), RMB 50 million Yuan to RMB 200 million Yuan (inclusive), and RMB 200 million Yuan or more in the previous year, and 50% is borne respectively by the municipal and district finances.	<i>Notice of the Municipal High-tech Enterprise Recognition Office on Issuing High-tech Enterprise Recognition and Reward Implementation Plan in Tianjin</i>
	17	High-tech enterprises that have been re-identified. High-tech enterprises that have been re-identified within the year of expiration of their qualifications will be rewarded with RMB 200,000 Yuan, with 50% borne by the municipal and district finances respectively.	
	18	High-tech enterprises that have moved into Tianjin as a whole. High-tech enterprises from other provinces and cities that move into Tianjin as a whole will be rewarded in accordance with the first identification regulations.	
	19	High-tech enterprises partially moving into Tianjin. For high-tech enterprises from other provinces and cities that partially move into Tianjin, a transitional period policy will be implemented, and the transition period is one year from the registration date in Tianjin. If an enterprise is recognized as a high-tech enterprise within one year after the transition period, it will be rewarded in accordance with the first identification regulations, and the district where the enterprise is located will provide corresponding subsidies for the high-tech enterprise tax incentives not enjoyed during the transition period.	



Support Category	S/N	Key Policy Points	Basis
High-tech enterprises	20	Enterprises included in the high-tech enterprise cultivation pool. The cultivation of such enterprises adopts the working mechanism of “enterprise independent evaluation, normalized application, each district auditing, quarterly summary and report, and service supervision& random spot checkby municipal science and technology bureau”.The municipal science and technology bureaus shall establish a high-tech enterprise cultivation pool, unify standards and numbers. The science and technology bureaus of each district (Binhai New Area and various development zones) shall select science and technology enterprises that meet the standards to accurately cultivate and issue certificates.The district finance will give a one-time award of RMB 50,000 Yuan to enterprises that are included in the cultivation pool of high-tech enterprises for cultivation. For the overall relocation to Tianjin, high-tech enterprises (including Zhongguancun high-tech enterprises) from other provinces, autonomous regions, municipalities directly under the Central Government and municipalities listed in the plan within the validity period can be directly included in the pool.	
	21	Consulting service agencies. Reward conditions: Rewards will be given to the consulting service agencies in Tianjin that serve more than 60 national high-tech enterprises declared for the enterprises in Tianjin each year and have a certification pass rate of more than 90%.Reward standard: 1. Provide comprehensive services for enterprises. When passing the national high-tech enterprise certification for the first time, the enterprises with sales income of less than RMB 100 million Yuan in the previous year will be rewarded at RMB 8,000 Yuan and those with RMB 100 million Yuan (inclusive) and above will be awarded at RMB 12,000 Yuan. 2. Provide comprehensive services to enterprises.When re-certified as national high-tech enterprises, enterprises with a sales income of less than RMB 100 million Yuan in the previous year will be rewarded at RMB 6,000 Yuan, and those with RMB 100 million Yuan (inclusive) and above will be rewarded at RMB 10,000 Yuan. The total of the above two awards is up to RMB 1 million Yuan annually for each consulting service organization, and the award funds are borne by the municipal finance.	
	22	The consulting service organization applying for the award must meet the following conditions: registered in Tianjin, with independent legal personality, registration period of more than 1 year (inclusive); with a sound organization and internal management system and a fixed place of business in Tianjin; with good social credit status of market entities.Enterprises applying for high-tech enterprise certification can only designate one agency as a consulting service agency	



Notice of the Municipal High-tech Enterprise Recognition Office on Issuing the Tianjin High-tech Enterprise Recognition and Reward Implementation Plan



Support Category	S/N	Key Policy Points	Basis
Municipal technology business incubator	23	With three years as a cycle, conduct performance evaluations in batches for municipal incubators that have been certified for one year. The evaluation results are divided into four levels: excellent, good, qualified, and unqualified. A one-time support of RMB 1 million Yuan and RMB 600,000 Yuan will be given to those with excellent and good evaluations. Those who fail to pass the assessment for 2 consecutive times shall be disqualified from municipal incubators.	<i>Performance Evaluation Work Plan of Tianjin Technology Business Incubators and Makerspaces</i>
National technology business incubator	24	The Ministry of Science and Technology regularly conducts assessment and evaluation of national-level incubators and announces the results, which are divided into four grades: A (excellent), B (good), C (qualified) and D (unqualified). Based on the evaluation results of the Ministry of Science and Technology, the Municipal Science and Technology Bureau will give a one-time support of RMB 500,000 Yuan and RMB 300,000 Yuan to the national incubators in Tianjin that are evaluated as excellent and good and are operating normally. Support funds are used for incubator development.	<i>Notice of the Municipal Science and Technology Bureau on Printing and Distributing the Measures for the Administration of Tianjin Science and Technology Business Incubators (JKG [2019] No. 1)</i>
Tianjin Makerspace	25	With three years as a cycle, the performance evaluation of municipal-level makerspaces that have been filed and certified for one year is carried out in batches. The evaluation results are divided into four levels: excellent, good, qualified, and unqualified. A one-time support of RMB 1 million Yuan and RMB 600,000 Yuan will be given to those with excellent and good evaluation results.	<i>Performance Evaluation Work Plan of Tianjin Technology Business Incubators and Makerspaces</i>



Support Category	S/N	Key Policy Points	Basis
Listed companies	26	For companies that are listed in the key cultivation companies for listing, they will be supported at 50% of the cost of listing-related intermediary agencies, and the reward for each company will not exceed RMB 1 million Yuan;	<i>Notice on Printing and Distributing Several Policies of Tianjin to Support the High-Quality Development of Small and Medium-sized Enterprises (JZXQZ [2020] No. 1)</i>
	27	50% subsidy support will be given to the loan guarantee fees and loan interest of the listed companies for no more than 2 years, and the cumulative maximum shall not exceed RMB 3 million Yuan;	
	28	RMB 1 million Yuan will be granted to enterprises whose briefing or listing application materials are officially accepted by the authorized unit.	
Technically advanced service companies	29	<p>As of January 1, 2018, the recognized technologically advanced service enterprises can enjoy the following corporate income tax preferential policies from the certification year to the end of the certificate validity period:</p> <p>(I) Corporate income tax is levied at a reduced tax rate of 15%;</p> <p>(II) The part of the incurred employee education expenditures that does not exceed 8% of the total wages and salaries are allowed to be deducted when calculating the taxable income; the excess portion is allowed to be carried forward and deducted in subsequent tax years.</p>	<i>Notice of the Municipal Science and Technology Commission, the Municipal Commission of Commerce, the Municipal Finance Bureau, the State Taxation Bureau, the Municipal Local Taxation Bureau, and the Municipal Development and Reform Commission on the Newly Revision and Issuance of the Administrative Measures for the Recognition of Technically Advanced Service Enterprises in Tianjin (JKG [2018] No. 1)</i>



IV. Key Policies on Cost Reduction



Support Category	S/N	Key Policy Points	Basis
Compilation of preferential tax policies for small and micro enterprises	1	<p>The <i>Compilation of Guidelines on Tax Preferential Policies for Small and Micro Enterprises and Individual Industrial and Commercial Households</i> has organized and formed over 20 items of guidance of preferential tax policies for small and micro enterprises and individual industrial and commercial households in accordance with the compilation styles of the subject of enjoyment, preferential content, enjoyment conditions, and policy basis.</p> <p>I. Tax burden reduction</p> <ol style="list-style-type: none"> 1. Eligible small-scale VAT taxpayers are exempted from VAT 2. Phased reduction and Exemption from value-added tax for small-scale taxpayers is carried out 3. Corporate income tax reduction and exemption for small and low-profit enterprises is carried out 4. If the taxable income of individual industrial and commercial households does not exceed RMB 1 million Yuan, the personal income tax is levied by half 5. The local “six taxes and two fees” are reduced for small-scale VAT taxpayers 6. Qualified enterprises are temporarily exempted from levying employment security funds for the disabled 7. Eligible payers are exempted from relevant government funds 8. Eligible small-scale VAT taxpayers are exempted from cultural construction fees <p>II. Promotion of the development of inclusive finance</p> <ol style="list-style-type: none"> 9. Interest income from small loans of financial institutions, small and micro enterprises and individual industrial and commercial households is exempted from value-added tax 10. For financial institutions’ interest income from small loans of rural households, the corporate income tax is written down 11. For agricultural and SME loans of financial enterprises, the loss reserve shall be deducted before tax 12. For agricultural and SME loans of financial enterprises, the loss shall be deducted before tax 13. Financial institutions that sign loan contracts with small and micro enterprises are exempted from stamp duty 14. The interest income from farmers’ small loans of small loan companies is exempted from VAT 15. In the case of the interest income from farmers’ small loans of small loan companies, corporate income tax shall be written down 16. In the case of loan loss reserves of small loan companies, corporate income tax is deducted before the tax; 17. In the case of the provision of financing guarantee and re-guarantee business for farmers and small and micro enterprises, VAT exemption is implemented 18. In the case of relevant reserves for SME financing (credit) guarantee institutions, corporate income tax shall be deducted before the tax; 19. The account book stamp duty is reduced or exempted 	<p><i>Guidelines on Preferential Tax Policies for Small and Micro Enterprises and Individual Industrial and Commercial Households</i> (State Administration of Taxation, July 2021)</p> <div style="text-align: center;">   </div> <p>Scan the QR code to get the full text of the policy guidelines</p>



Support Category	S/N	Key Policy Points	Basis
<p style="text-align: center;">Compilation of preferential tax policies for innovation and entrepreneurship</p>	2	<p><i>Compilation of Guidelines on Tax Preferential Policies for “Mass Entrepreneurship and Innovation. As of June 2021, China has successively introduced 102 tax preferential policies and measures for the main links and key areas of innovation and entrepreneurship, covering the entire life cycle of enterprises. According to the life cycle of the enterprise, it has sorted out and formed preferential tax policies covering the “start-up period, growth period, and mature period of the enterprise”.</i></p>	<p style="text-align: center;"><i>Compilation of Guidelines on Tax Preferential Policies for “Mass Entrepreneurship and Innovation”</i> (State Administration of Taxation, July 2021)</p> <div style="text-align: center;">   </div> <p style="text-align: center;">Scan the QR code to get the full text of the policy guidelines</p>
	3	<p>I. Tax incentives for the start-up period of enterprises</p> <p>(I) Small and micro enterprises tax incentives</p> <ol style="list-style-type: none"> 1. Eligible small-scale VAT taxpayers are exempted from VAT 2. Phased reduction and Exemption from value-added tax for small-scale taxpayers is carried out 3. Corporate income tax reduction and exemption for small and low-profit enterprises is carried out 4. If the taxable income of individual industrial and commercial households does not exceed RMB 1 million Yuan, the personal income tax is levied by half 5. The local “six taxes and two fees” are reduced for small-scale VAT taxpayers 6. Qualified enterprises are temporarily exempted from levying employment security funds for the disabled 7. Eligible payers are exempted from relevant government funds 8. Eligible small-scale VAT taxpayers are exempted from cultural construction fees <p>(II) Concessionary tax and fee for key groups' entrepreneurship and employment</p> <ol style="list-style-type: none"> 9. Tax deduction for key groups of entrepreneurs 10. Tax deduction for absorbing key groups for employment 11. Tax deduction for retired soldiers' entrepreneurship 12. Tax deduction of absorbing retired soldiers for employment 13. VAT exemption for entrepreneurship of relatives with army 14. Exemption from personal income tax for entrepreneurship of relatives with army 15. VAT exemption for enterprises that place relatives with army for employment 16. VAT exemption for entrepreneurship of demobilized military cadres 17. Exemption from personal income tax for demobilized military cadres who choose their own jobs 18. VAT exemption for enterprises that place demobilized military cadres with army for employment 	

Support Category	S/N	Key Policy Points	Basis
<p>Compilation of preferential tax policies for innovation and entrepreneurship</p>	<p>4</p>	<p>19. VAT exemption for entrepreneurs of the disabled</p> <p>20. Immediate VAT levy and refund for units and individual industrial and commercial households that arrange the employment of the disabled</p> <p>21. Immediate VAT levy and refund for special education school-run enterprises that arrange the employment of the disabled</p> <p>22. Additional deduction for the wages of the disabled in enterprises that place the disabled in employment</p> <p>23. Reduction and Exemption from urban land use tax for units that place persons with disabilities in employment</p> <p>24. Exemption from vehicle purchase tax for experts who have settled in China for a long time and imported cars for personal use</p> <p>25. Exemption from vehicle purchase tax for overseas students returning to China for service and purchasing self-use domestically-produced cars</p> <p>(III) Tax incentives for entrepreneurial employment platforms</p> <p>26. Exemption from VAT for technology business incubators and crowd-creation spaces</p> <p>27. Exemption from property tax for technology business incubators and crowd-creation spaces</p> <p>28. Exemption from urban land use tax for technology business incubators and crowd-creation spaces</p> <p>29. VAT exemption for university science parks</p> <p>30. Exemption from real estate tax for university science parks</p> <p>31. Exemption from urban land use tax for university science parks</p> <p>(IV) Tax incentives for venture capital investment</p> <p>32. If venture capital investment companies invest in unlisted small and medium high-tech enterprises, deduct taxable income proportionally</p> <p>33. If the limited partnership venture capital investment enterprise legal person partner invests in an unlisted small and medium high-tech enterprise, deduct taxable income proportionally</p> <p>34. If corporate venture capital investment companies invest in start-up technology companies, deduct taxable income</p> <p>35. If the limited partnership venture capital investment enterprise legal person partner invests in the start-up technology enterprise, deduct the income from the partnership enterprise</p> <p>36. If the individual partner of limited partnership venture capital companies invest in start-up technology companies, deduct the operating income from the partnership</p> <p>37. If the angel investment personal invests in start-up technology companies, deduct taxable income</p> <p>38. Start-up investment companies flexibly choose individual partner income tax accounting methods</p> <p>39. Preferential Income Tax Policies for Trial Implementation of Corporate Venture Capital Investment Companies in Zhongguancun National Independent Innovation Demonstration Zone</p>	<p><i>Compilation of Guidelines on Tax Preferential Policies for “Mass Entrepreneurship and Innovation”</i> (State Administration of Taxation, July 2021)</p>   <p>Scan the QR code to get the full text of the policy guidelines</p>

Support Category	S/N	Key Policy Points	Basis
<p style="text-align: center;">Compilation of preferential tax policies for innovation and entrepreneurship</p>	5	<p>(V) Financial support tax incentives</p> <p>40. Preferential VAT policies for innovative enterprises on domestic issuance of depositary receipts in the pilot phase</p> <p>41. Preferential corporate income tax policies for innovative enterprises on domestic issuance of depositary receipts in the pilot phase</p> <p>42. Preferential personal income tax policies for innovative enterprises on domestic issuance of depositary receipts in the pilot phase</p> <p>43. The income from the transfer of non-monetary assets confirmed by non-monetary assets foreign investment shall pay corporate income tax in installments</p> <p>44. The income from the transfer of non-monetary assets confirmed by non-monetary assets foreign investment shall pay personal income tax in installments</p> <p>45. VAT exemption from interest income from small loans of financial institutions for small and micro enterprises and individual industrial and commercial households</p> <p>46. Income write-down for corporate income tax for the farmer's small loan interest income of financial institutions</p> <p>47. Pre-tax deduction for loss reserves for agricultural and SMEs loans of financial institutions</p> <p>48. Pre-tax deduction for losses of agriculture and SMEs loan of financial institutions</p> <p>49. Stamp duty exemption for financial institutions signing loan contracts with small and micro enterprises</p> <p>50. VAT exemption for interest income from farmers' small loans granted by small loan companies</p> <p>51. Income write-down for corporate income tax of small loan companies for interest income from farmers' small loan</p> <p>52. Corporate income tax pre-tax deduction for loan loss reserves of small loan companies</p> <p>53. VAT exemption for providing financing guarantee and re-guarantee business for farmers and small and micro enterprises</p> <p>54. Corporate income tax pre-tax deduction for relevant reserves of SME financing (credit) guarantee institutions</p> <p>55. Account book stamp duty reduction and exemption</p>	<p style="text-align: center;"><i>Compilation of Guidelines on Tax Preferential Policies for "Mass Entrepreneurship and Innovation" (State Administration of Taxation, July 2021)</i></p> <div style="text-align: center;">   </div> <p style="text-align: center;">Scan the QR code to get the full text of the policy guidelines</p>
	6	<p>II. Tax incentives of enterprises in the growth period</p> <p>(I) Additional deduction policies for R&D expenses</p> <p>56. Additional deduction of R&D expenses</p> <p>57. 100% additional deduction of corporate income tax for R&D expenses of manufacturing enterprises</p> <p>58. Additional deduction of for commissioned overseas R&D expenses</p>	

Support Category	S/N	Key Policy Points	Basis
<p>Compilation of preferential tax policies for innovation and entrepreneurship</p>	<p>7</p>	<p>(II) Accelerated depreciation policies for fixed assets 59. Accelerated depreciation of fixed assets or one-off deduction 60. Accelerated depreciation of qualified instruments and equipment in manufacturing and some service industries 61. Accelerated depreciation of qualified instruments and equipment of small and low-profit enterprises in manufacturing and some service industries</p> <p>(III) Tax incentives for imported scientific research and technology equipment supplies 62. VAT exemption for imports of major technical equipment 63. Exemption from VAT and consumption tax for imports of scientific research institutions, technology development institutions, schools and other units</p> <p>(IV) Tax incentives for the transformation of scientific and technological achievements 64. VAT exemption for technology transfer, technology development and related technical consulting and technical services 65. Relief and exemption from corporate income tax on income from technology transfer 66. Relief and exemption from corporate income tax on income from technology transfer of resident enterprises in specific areas of the Zhongguancun National Independent Innovation Demonstration Zone</p> <p>(V) Tax incentives for scientific research and innovative talents 67. Postponement of payment of personal income tax for equity awards of scientific research institutions and colleges and universities 68. Payment of personal income tax in installments for equity awards of technical personnel in high-tech enterprises 69. Payment of personal income tax in installments for small and medium high-tech enterprises transferring the share capital to individual shareholders 70. Deferred payment of personal income tax for obtaining non-listed company's stock options, equity options, restricted stocks and equity awards 71. Appropriately extending the tax period for obtaining the listed company's stock options, restricted stocks and equity awards 72. Deferred payment of income tax for enterprises and individuals using technological achievements to invest in shares 73. Exemption from personal income tax for the science and technology bonuses issued by the national, provincial and ministerial and international organizations to science and technology personnel 74. Relief and exemption from personal income tax for cash rewards for the conversion of job scientific and technological achievements</p>	<p><i>Compilation of Guidelines on Tax Preferential Policies for "Mass Entrepreneurship and Innovation"</i> (State Administration of Taxation, July 2021)</p>   <p>Scan the QR code to get the full text of the policy guidelines</p>

Support Category	S/N	Key Policy Points	Basis
<p>Compilation of preferential tax policies for innovation and entrepreneurship</p>	<p>8</p>	<p>III. Tax incentives of enterprises in the mature period</p> <p>(I) Tax incentives for high-tech enterprises and advanced manufacturing enterprises</p> <p>75. High-tech enterprises are levied corporate income tax at a reduced tax rate of 15%</p> <p>76. The loss carry-over period for high-tech enterprises and small and medium-sized technological enterprises is extended to 10 years</p> <p>77. Technology-advanced service companies are levied at a reduced corporate income tax rate of 15%</p> <p>78. Advanced manufacturing taxpayers' value-added tax is refunded at the end of the period</p> <p>(II) Tax incentives for software companies</p> <p>79. Software product value-added tax will be refunded immediately if it exceeds the tax burden</p> <p>80. For software companies encouraged by the state, regularly reduce or exempt corporate income tax</p> <p>81. For key software companies encouraged by the state, reduce or exempt corporate income tax</p> <p>82. Software companies obtain immediate refund of value-added tax which is used for software product research and development and expanded reproduction</p> <p>83. Qualified software enterprise employee training expenses are deducted before tax based on the actual amount incurred</p> <p>84. Shorten the depreciation or amortization period of enterprises' outsourced software</p> <p>(III) Tax incentives for integrated circuit (IC) companies</p> <p>85. Refund of VAT retained for major IC projects</p> <p>86. The refunded VAT retained of IC companies at the end of the period will be deducted from the tax (levying) basis for urban maintenance and construction tax, education surcharge and local education surcharge</p> <p>87. Enterprises undertaking major IC projects can pay import value-added tax in installments for importing new equipment</p> <p>88. For IC manufacturers with line widths less than 0.8 micron, regularly reduce or exempt corporate income tax</p> <p>89. For IC manufacturers with line widths less than 0.25 microns, regularly reduce or exempt corporate income tax</p> <p>90. For IC production enterprises with an investment of more than RMB 8 billion Yuan, regularly reduce or exempt corporate income tax</p>	<p><i>Compilation of Guidelines on Tax Preferential Policies for "Mass Entrepreneurship and Innovation" (State Administration of Taxation, July 2021)</i></p>   <p>Scan the QR code to get the full text of the policy guidelines</p>

Support Category	S/N	Key Policy Points	Basis
<p>Compilation of preferential tax policies for innovation and entrepreneurship</p>	<p>9</p>	<p>91. For IC production enterprises or projects with an investment of more than RMB 15 billion Yuan, regularly reduce or exempt corporate income tax 92. For IC production companies or projects with a line width less than 28 nanometers, encouraged by the state, regularly reduce or exempt corporate income tax 93. For IC production companies or projects with a line width less than 65 nanometers, encouraged by the state, regularly reduce or exempt corporate income tax 94. For IC production companies or projects with a line width less than 130 nanometers, encouraged by the state, regularly reduce or exempt corporate income tax 95. For IC production companies or projects with a line width less than 130 nanometers, encouraged by the state, extend the loss carry-over period 96. For IC design, equipment, materials, packaging, and testing companies, encouraged by the state, regularly reduce and exempt corporate income tax 97. For key IC design enterprises encouraged by the state, regularly reduce or exempt corporate income tax 98. Shorten the depreciation period of the production equipment of IC manufacturers (IV) Tax incentives for animation companies 99. For the sales of self-developed and produced animation software, the value-added tax will be refunded if it exceeds the tax burden. 100. For eligible animation design and other services, apply the simple tax calculation method to calculate VAT 101. VAT exemption for export of animation software 102. Eligible animation companies can apply to enjoy the current national corporate income tax preferential policies that encourage the development of the software industry</p>	<p><i>Compilation of Guidelines on Tax Preferential Policies for “Mass Entrepreneurship and Innovation”</i> (State Administration of Taxation, July 2021)</p>   <p>Scan the QR code to get the full text of the policy guidelines</p>
<p>Deferred loan repayment of capital with interest</p>	<p>10</p>	<p>Continue to implement the deferred principal and interest payment policy for inclusive small and micro enterprise loans. The deferred principal and interest payment policy for inclusive small and micro enterprise loans has been postponed until December 31, 2021. For inclusive small and micro enterprise loans due from April 1, 2021 to December 31, 2021 (including small and micro enterprise loans with a single-account credit of RMB 10 million Yuan or less, individual business owners and small and micro business owners operating loans, the same below), make determination based on negotiation between the enterprise and the bank, and continue to implement phased deferred repayment of principal and interest. The inclusive credit loan support policy for small and micro enterprises is extended to December 31, 2021.</p>	<p><i>Notice of the People’s Bank of China, China Banking and Insurance Regulatory Commission, Ministry of Finance, Development and Reform Commission, Ministry of Industry and Information Technology, on Further Extending the Implementation Period of Inclusive Small and Micro Enterprise Loans Deferred Principal and Interest Repayment Policy and Credit Loan Support Policy</i> (YF [2021] No. 81)</p>

Support Type	S/N	Key Policy Points	Basis
Delay in payment of taxes and fees	11	<p>The micro, small, and medium manufacturing enterprises mentioned in this Announcement refer to the enterprises whose industry category is manufacturing in the national economic industry classification and whose annual sales are more than RMB 20 million Yuan (included) and less than RMB 400 million Yuan (excluded) (hereinafter referred to as medium-sized manufacturing enterprises) and enterprises with annual sales of less than RMB 20 million Yuan (excluded) (hereinafter referred to as small and micro manufacturing enterprises).</p> <p>Sales volume refers to the VAT sales, including tax-declared sales, sales corresponding to the output tax to be paid, and tax-assessment-adjusted sales. Where the VAT difference tax policy is applied, it is determined by the sales amount after the difference.</p>	<p><i>Announcement of the State Administration of Taxation and the Ministry of Finance on Matters Concerning the Delay in Payment of Certain Taxes and Fees for the Fourth Quarter of 2021 for Small, Medium and Micro-sized Manufacturing Enterprises (Announcement of the State Administration of Taxation, No. 30 of 2021)</i></p>
	12	<p>The annual sales of micro, small, and medium manufacturing enterprises mentioned in this Announcement are determined in the following way:</p> <p>For enterprises established for one year as of September 30, 2021, the annual sales shall be determined according to the sales from October 2020 to September 2021;</p> <p>For enterprises established less than one year as of September 30, 2021, the annual sales shall be determined according to the sales as of September 30, 2021/actual operating month × sales of 12 months;</p> <p>For enterprises established on or after October 1, 2021, the annual sales shall be determined according to the sales amount in the first reporting period/actual operating month × sales of 12 months.</p>	
	13	<p>The taxes for delayed payment include corporate income tax, personal income tax (except withholding and payment), domestic VAT, domestic consumption tax, and additional urban maintenance and construction tax, education surcharge, and local education surcharge, and do not include taxes and fees paid when applying to the tax authority for issuing invoices.</p>	
	14	<p>For micro, small, and medium manufacturing enterprises that meet the requirements of this Announcement, medium-sized manufacturing enterprises can postpone the payment of 50% of the various taxes and fees specified in Article III of this Announcement, and small and micro manufacturing enterprises can postpone the payment of all taxes and fees specified in Article III of this Announcement after filing tax returns in accordance with the law. The delay period is 3 months. Upon expiration of the delay period, the taxpayer shall pay the deferred taxes and fees in accordance with the law.</p>	
	15	<p>Micro, small, and medium manufacturing enterprises that meet the requirements of this Announcement, if they comply with the <i>Law of Administration of Tax Collection of the People's Republic of China</i> and its implementation rules and can apply for delay of tax payment, they can still apply for deferred tax payment in accordance with the law.</p> <p>This Announcement shall come into effect as of November 1, 2021.</p>	

Support Category	S/N	Key Policy Points	Basis
Tax cuts	16	For cosmetics manufacturing or sales, pharmaceutical manufacturing, and beverage manufacturing (excluding alcohol manufacturing) enterprises' advertising and business promotion expenses, the part not exceeding 30% of the sales (operating) income of the year is allowed to be deducted; the excess part is allowed for carry-over deductions for subsequent tax years.	<i>Announcement of the Ministry of Finance and the State Administration of Taxation on Matters Concerning the Pre-tax Deduction of Advertising Expenses and Business Promotion Expenses (No. 43 in 2020)</i>
	17	Before December 31, 2022, for the portion of the annual taxable income of small and low-profit enterprises that does not exceed RMB 1 million Yuanm, on the basis of 25% of taxable income and paying corporate income tax at a tax rate of 20%, corporate income tax is levied by half.	<i>Notice of the General Office of Tianjin Municipal People's Government on Printing and Distributing Several Measures on Further Supporting the Healthy Development of Small, Medium and Micro Enterprises and Individual Industrial and Commercial Households (JZBG [2021] No. 14)</i>
	18	Before December 31, 2022, small-scale VAT taxpayers with monthly sales of less than RMB 150,000 Yuan (included) will be exempt from VAT. Before December 31, 2021, the VAT ofsmall-scale VAT taxpayers' taxable sales income which is prepaid at a rate of 3% shall be levied at a reduced rate of 1%; the prepaid VAT of the prepaid value-added tax items which is prepaid ata rate of 3% shall be levied at a reduced rate of 1%.	
	19	Encourage all kinds of commercial real estate owners to reduce or exempt rents for enterprises and individual industrial and commercial households stranded during the epidemic, and reduce or exempt the urban land use tax for 2021 according to the actual number of rent-free months or discount rates.	
	20	Implement the patent fee reduction policy, and implement the reduction policy of application fee, substantive examination fee, the annual feesfor the first 10 years, and the review fee for enterprises with a tax income of less than RMB 1 million Yuan. If the right holder is a single enterprise of this type, the payment of the listed fees shall be reduced by 85%; if the right holder refers to two or more such enterprises, the payment of the listed fees shall be reduced by 70%.	
	21	Continue to carry out broadband and dedicated line speed-up and enterprise-benefit work, and additionally reduce 10% of the average broadband and dedicated line tariffs of small and medium-sized enterprises.	

Support Category	S/N	Key Policy Points	Basis
Tax cuts	22	The value-added input tax that has not been deducted within a certain period of time will be refunded to enterprises that meet the relevant conditions in advanced manufacturing (such as equipment manufacturing) and modern service (such as research and development) industries and power grid enterprises.	<p style="text-align: center;"><i>Notice of the General Office of Tianjin Municipal People's Government on Printing and Distributing the Second Batch of Policy Measures in Tianjin to Further Promote Supply-Side Structural Reforms to Reduce the Costs of Enterprises in the Real Economy (JZBF [2019] No. 2)</i></p>
	23	Starting from October 1, 2018, for export goods of eligible e-commerce export enterprises in cross-border e-commerce comprehensive pilot zone, which have not obtained a valid purchase certificate, the trial VAT and consumption tax exemption policies will be implemented.	
	24	Starting from July 10, 2018, the vehicle and vessel tax will be halved for eligible energy-saving vehicles, and the vehicle and vessel tax will be exempted for eligible new energy vehicles.	
	25	From September 15, 2018, the export tax rebate rate for products such as multi-component integrated circuits, non-electromagnetic interference filters, books, and newspapers is increased to 16%, that for products such as bamboo carvings and wooden fans is increased to 13%, and that of basalt fiber and its products, safety pins and other products is increased to 9%. Starting from November 1, 2018, the export tax rebate rate for photo paper film, plastic products, bamboo flooring, grass and rattan woven products, toughened safety glass, lamps and other products is increased to 16%, that of lubricants, aircraft tires, carbon fiber, and some metal products is increased to 13%, and that of some agricultural products, bricks, tiles, glass fibers and other products is increased to 10%. For the remaining eligible export products (except soybean meal), the original export tax rebate rates of 15%, 9%, and 5% is increased to 16%, 10%, and 6%, respectively.	
	26	Starting from May 1, 2018, general VAT taxpayers who produce, sell, wholesale and retail anti-cancer drugs can choose to calculate and pay VAT at a 3% collection rate in accordance with the simplified method. Starting from May 1, 2018, import value-added tax is levied at a reduced rate of 3% for imported anti-cancer drugs that meet the requirements.	
	27	The taxable income rate for the verification and collection of corporate income tax shall be determined according to the minimum taxable income rate prescribed by the state.	
	28	The verification and collection of enterprise income tax is determined according to the minimum taxable income rate stipulated by the state. The stamp duty burden is decreased by 30% based on the existing standard. Free seals are issued to newly established companies.	

Support Category	S/N	Key Policy Points	Basis
Inclusive finance tax incentives	29	The <i>Notice of the Ministry of Finance and the State Administration of Taxation on Continuing Support for the Taxation Policies Concerning the Development of Rural Finance</i> (CS [2017] No. 44), the <i>Notice of the Ministry of Finance and the State Administration of Taxation on the Tax Policies for Small Loan Companies</i> (CS [2017] No. 48), the <i>Notice of the Ministry of Finance and the State Administration of Taxation on the Tax Policies for Small and Micro Enterprise Financing</i> (CS [2017] No. 77), and the <i>Notice of the Ministry of Finance and the State Administration of Taxation on the Value-Added Tax Policies for the Input Tax Deduction of Rented Fixed Assets</i> (CS [2017] No. 90) stipulate that the implementation period of tax incentives that expired on December 31, 2019 is extended to December 31, 2023.	<i>Announcement of the Ministry of Finance and the State Administration of Taxation on Continuing the Implementation of Preferential Tax Policies for Inclusive Finance</i> (Announcement No. 22 of 2020 of the Ministry of Finance and the State Administration of Taxation)
Used car dealership VAT incentives	30	From May 1, 2020 to December 31, 2023, for taxpayers engaged in second-hand car dealership, in the case of sales of second-hand cars purchased by them, the VAT is imposed at an additional reduced rate of 0.5% from the reduced rate of 2% other than the original 3% in accordance with the simplified method.	<i>Announcement of the Ministry of Finance and the State Administration of Taxation on Value-Added Tax Policies on the Distribution of Second-hand Cars</i> (Announcement No. 17 of 2020 of the Ministry of Finance and the State Administration of Taxation)
Land use tax for logistics companies	31	Halve the levy of urban land use tax on the land used by logistics enterprises for bulk commodity storage facilities.	<i>Notice of the National Development and Reform Commission, the Ministry of Industry and Information Technology, the Ministry of Finance, and the People's Bank of China on Doing a Good Job in Key Cost Reduction Work in 2020</i> (FGYX [2020] No. 1183)
Reducing institutional transaction costs	32	If individual industrial and commercial households turn into enterprises and small and micro enterprises expand scale, when handling land and housing ownership transfers, the deed tax and transaction fees are exempted if the investment subject and business scope remain unchanged and they comply with national taxation policies.	<i>Notice on Printing and Distributing Several Policies of Tianjin to Support the High-Quality Development of Small and Medium-sized Enterprises</i> (JZXQZ [2020] No. 1)
	33	For companies participating in the China International Small and Medium-sized Enterprise Expo and APEC Small and Medium-sized Enterprise Technology Exchange and Exhibition, exhibitors' booth fees, special equipment fees and exhibit transportation fees are exempted.	

ChapterII Key Points of Policies and Measures Related to the Introduction and Cultivation of Talents

I. Policies and Measures for Work and Life Facilitation

Support Category	S/N	Key Policy Points	Basis
Facilitating work and life	1	Continue to fully implement the “fast track” for eligible foreigners who come to China to resume work and resume production. With reference to the relevant practices of the “fast track”, and based on the principle of “prevention of epidemics first, ensuring necessity, consolidating responsibilities, and embodying convenience”, make convenient arrangements for foreigners who come to China to engage in necessary economic, trade, scientific and technological activities.	<i>Opinions of the General Office of the State Council on Further Doing a Good Job in Stabilizing Foreign Trade and Foreign Investment (GBF [2020] No. 28)</i>
	2	Implement the “three certificates” of recommendation letters for work permits for foreigners, residence permits for foreigners, and permanent residence permits for foreigners to achieve “one-window acceptance and one-stop processing”. Facilitate long-term residence and permanent residence for foreign leading talents and their core team members. Upon recommendation by the main team leader, relax restrictions on age, education, and work experience for the core members to apply for work permits.	<i>Opinions of the Tianjin Municipal Committee of the Communist Party of China and the Tianjin Municipal People's Government on the In-depth Implementation of the Talent-led Strategy to Accelerate the High-quality Development of Tianjin</i>
	3	Open up a green channel for foreign high-end talents to work in Tianjin, expand the scope of application of the notification and commitment system, and support foreign high-end talents who meet the relevant national and municipal regulations to apply for the <i>Confirmation Letter for Foreign High-end Talents</i> online and to enjoy port visas and other entry-exit policies, providing convenient for them to come to Tianjin to work during the epidemic.	<i>Notice of the Municipal Science and Technology Bureau and Other Departments on Printing and Distributing Several Measures for the Management and Service of Foreign Talents Working in Tianjin under the Background of Normalization of Epidemic Prevention and Control (JKYZ [2021] No. 7)</i>
	4	Part-time employment is allowed. Foreign high-end talents (Category A) who have obtained the <i>Foreigner Work Permit</i> and have already worked in Tianjin are allowed to work in other units in Tianjin in the part-time form with the approval of the employing unit. Foreign professionals (Category B) who have obtained the <i>Foreigner Work Permit</i> and have been engaged in foreign language teaching in Tianjin are allowed to engage in foreign language teaching in other units in Tianjin in the form of part-time employment upon the approval of the employing unit. Part-time employment agencies should sign a part-time employment agreement with the employer to clarify their respective rights, obligations, and relevant measures for epidemic prevention and control, and the employer shall handle the change procedures through the “Foreigners’ Work Management Service System in China”.	
	5	Temporarily cancel the restriction that “delayed business must be submitted 30 days before the expiration of the permit”, and the employer can submit it online before the expiration of the permit. Relax the requirements for the mother tongue state of foreign language teachers. Fresh foreign graduates who have obtained a bachelor's degree or above from a world-renowned university or fresh foreign students who have obtained a bachelor's or above degree from a key domestic institution of higher learning or higher education in Tianjin can directly apply for a work permit.	

Support Category	S/N	Key Policy Points	Basis
Facilitating work and life	6	Implement a 24-hour policy of exemption from border inspection for direct transit passengers and direct return crews at Tianjin Binhai International Airport. High-level foreign talents and their families, foreign members of innovation and entrepreneurship teams, and foreign technical talents selected by companies can directly apply for permanent residence in China after being recommended by relevant authorities.	<i>Notice of Tianjin Municipal People's Government on Updated Version of Several Measures to Promote the High-quality Development of Innovation and Entrepreneurship</i> (JZF [2019] No. 16)
	7	The age requirements for foreign talents who come to Tianjin to invest and start enterprises are relaxed. The age of foreign investors in micro-enterprises is relaxed to 70; the age of foreign investors in small enterprises is relaxed to 75; and there is no age limit for foreign investors in medium-sized and above enterprises.	<i>Notice of the Municipal Bureau of Commerce and the Municipal Development and Reform Commission on Printing and Distributing Tianjin's Implementation Plan for Further Doing a Good Job in Utilizing Foreign Capital</i> (JSZZ [2020] No. 1)
	8	Relax the age requirements for excellent foreign talents coming to work in Tianjin. For middle and senior management or professional and technical foreign talents that enterprises and institutions in Tianjin really need to introduce, the age is relaxed to 65; there is no age limit for those who meet Class A of the classification standard for foreigners to work in China.	
	9	Relax the restrictions on the internship in Tianjin for excellent foreign graduates who graduated from Chinese universities, and allow fresh foreign students who graduated from key universities in China to engage in internships suitable for their majors in enterprises and institutions in Tianjin. Those who are hired during the period can apply for <i>Foreigner Work Permit</i> . Foreign graduates from overseas colleges and universities who have been internships in enterprises and institutions in Tianjin, if they have been hired by the intern unit, have obtained a work permit, and are too late to go abroad to apply for a work visa, they can apply to the entry-exit management department of the public security organ for work-type residence permit based on the work permit and other materials. The foreigner who has applied for a work-type residence permit in Tianjin twice in a row without any violations of laws or regulations can apply for a 5-year work-type residence permit.	
	10	Optimize the process of applying for work permits for foreigners to come to China, set up a service window for foreigners' "Three Certificates Joint Office" in the Exit-Entry Service Hall of Binhai New Area Public Security Bureau to achieved the "one-window acceptance and one-stop processing" of work and residence documents required by foreigners to work in Tianjin, such as <i>Work Permits for Foreigners</i> , <i>Residence Permits for Foreigners</i> and <i>Foreigners Permanent Residence Permit (Recommendation Letter)</i> .	

Support Category	S/N	Key Policy Points	Basis
Facilitating work and life	11	In order to avoid the worries of foreign high-end talents coming to work in Tianjin, the Municipal Science and Technology Bureau provides foreign high-end talents with special service support such as children's enrollment and commercial medical insurance. High-level talents newly introduced by Tianjin and selected into the national or provincial and ministerial-level talent programs, their direct foreign children attending international schools can enjoy rewards and subsidies of up to RMB 150,000 Yuan per year for 3 consecutive years. Foreign experts selected into the relevant talent programs of China or Tianjin can enjoy a commercial medical insurance subsidy of up to RMB 20,000 Yuan.	<i>Notice of the Municipal Science and Technology Bureau on Printing and Distributing Measures to Seize Opportunities and Strengthen the Introduction of Foreign High-end Talents (JKYZ [2020] No. 65)</i>
	12	Optimize talent services. Optimize the “green card” system for the introduction of talents, provide high-level talents with high-quality and efficient services in terms of entry and exit, settlement, children's enrollment, spouse employment, medical insurance, etc., and support the introduction of high-end talents to purchase the first self-occupied house in Tianjin. For high-end talents in the field of smart technology who hold the A card of “green card” of introduced talents in Tianjin and whose foreign children attend international schools in Tianjin, a maximum of RMB 150,000 Yuan per year will be granted for three consecutive years. For foreign talents selected into the national and municipal “Thousand Talents Plan”, a commercial medical insurance subsidy of up to RMB 20,000 Yuan per person per year will be given for 3 consecutive years. For the urgently needed talents of key enterprises in the field of intelligent technology, entrepreneurs will independently determine the conditions for settlement.	<i>Notice of Tianjin Municipal People's Government on Printing and Distributing Several Policies on Accelerating the Development of Smart Technology Industry (JZBF [2018] No. 9)</i>
Foreign personnel of regional headquarters and headquarters-type organizations	13	For those who have applied for a work-type residence permit for more than one year twice in a row without any violations of laws or regulations, when applying for a work-type residence permit for the third time, they can apply for a 5-year work-type residence permit with the Entry-Exit Management Department of the Municipal Public Security Organ according to regulations. Foreigners who are in senior management positions or above and who enjoy the same treatment can apply for a foreigner's work permit for a period of 2 to 5 years and a foreigner's work-type residence permit for the same period. The spouses of the above-mentioned persons and unmarried children under the age of 18 can apply for foreigner reunion-type residence permit for the same period.	<i>Notice of the Municipal Bureau of Commerce and Other 12 Departments on Printing and Distributing Several Provisions of Tianjin to Encourage Multinational Companies to Set up Regional Headquarters and Headquarters-type Organizations (JSXG [2019] No. 2)</i>

Support Category	S/N	Key Policy Points	Basis
Foreign personnel of regional headquarters and headquarters-type organizations	14	Foreign management and technical talents who hold senior positions in regional headquarters and headquarters-type institutions may be preferentially recommended for the <i>Foreigner Permanent Residence Identity Card</i> in accordance with relevant regulations.	<i>Notice of the Municipal Bureau of Commerce and Other 12 Departments on Printing and Distributing Several Provisions of Tianjin to Encourage Multinational Companies to Set up Regional Headquarters and Headquarters-type Organizations (JSXG [2019] No. 2)</i>
	15	Employees of Tianjin registered permanent residence in regional headquarters and headquarters-type organizations who go to Hong Kong or Macau for business needs can apply for travel permits to Hong Kong and Macau and multiple endorsements for business trips to Hong Kong and Macau after filing at the Tianjin Government Affairs Service Center. For business needs to go to the Taiwan area, with the project approval of the Taiwan Affairs Office of the State Council and the Municipal Taiwan Affairs Office, priority can be given to the application of permits and endorsements for Mainland residents to travel to and from Taiwan. Employees who are not registered in Tianjin who meet the requirements for applying for entry and exit certificates in other places can enjoy the same treatment.	
	16	Encourage other talent intermediaries registered in Tianjin with independent legal personality to help employers in Tianjin find, connect, and introduce foreign talents in key fields. According to the level of the introduction of foreign talents, intermediary agencies, municipal overseas talent workstations and talent recruitment commissioners will be rewarded and subsidized up to RMB 200,000 Yuan.	
	17	For foreign personnel employed by regional headquarters and headquarters-type organizations, when applying for work permits for foreigners to come to China, restrictions on age, education, or work experience may be appropriately relaxed. Foreign high-end talents or foreign professionals who come to Tianjin to engage in scientific research cooperation, academic exchanges, teaching research, professional consultation, project inspections, etc., and stay in China for no more than 90 days (inclusive) need to apply for an invitation letter for foreign experts to come to China.	

Support Category	S/N	Key Policy Points	Basis
Foreign personnel of regional headquarters and headquarters-type organizations	18	Qualified employees in regional headquarters and headquarters-type institutions can apply for the Tianjin talent “green card” in accordance with the <i>Tianjin Municipal Talent “Green Card” Management Measures</i> , and their spouse and children can enjoy the corresponding supporting policies applicable for talent “green card”.	<i>Notice of the Municipal Bureau of Commerce and Other 12 Departments on Printing and Distributing Several Provisions of Tianjin to Encourage Multinational Companies to Set up Regional Headquarters and Headquarters-type Organizations (JSXG [2019] No. 2)</i>
	19	Enterprise employees of regional headquarters and headquarters-type organizations can apply for their own and their family members to settle in Tianjin in accordance with Tianjin’s policies for introducing talents and family members. Those who move into Tianjin as a whole can enjoy Tianjin's related policies for the organic unit introduction.	
	20	Household service personnel hired by senior managers of regional headquarters and headquarters-type organizations may apply for residence permits for private affairs (with “housekeeping services” marked).	
	21	Foreign personnel from regional headquarters and headquarters-type institutions who need to enter temporarily can apply for multiple visas with a validity period of no more than five years and a stay period of no more than 180 days with the certification issued by the municipal competent department of commerce.	
	22	If the foreign personnel of regional headquarters and headquarters-type organizations urgently need to come to Tianjin for a short period of time and are too late to apply for an entry visa, they can apply for a port visa to Tianjin's entry-exit management department according to relevant national regulations.	
	23	All foreigners working in regional headquarters and headquarters-type institutions must apply for foreigner work permits and foreigner work-type residence permits. Those who have completed the work permit can apply to the port visa authority for a work visa valid for one entry and with a stay period of no more than 30 days when entering China. Those who have obtained work permit and are already in China and are too late to apply for work visa can directly apply for work-related residence permit to the Entry-Exit Management Department of the Municipal Public Security Organ with the work permit and other materials.	

II. Policies and Measures for Talent Settlement

Support Category	S/N	Key Policy Points	Basis
Talent settlement	1	Support the innovation and entrepreneurship of returned overseas students. Those of Chinese nationality, who have bachelor degree or above and have returned can directly settle down in Tianjin. For those returning voluntarily renounce their foreign nationality and apply for naturalization or restoration of Chinese nationality, in accordance with the <i>Nationality Law of the People's Republic of China</i> and the relevant regulations of the National Immigration Administration, priority will be given to them, their spouses and children who have returned or moved with them for naturalization or restoration of Chinese nationality and settlement in Tianjin.	<i>Opinions of the Tianjin Municipal Committee of the Communist Party of China and the Tianjin Municipal People's Government on the In-depth Implementation of the Talent-Led Strategy to Accelerate the High-Quality Development of Tianjin</i>
	2	Support small and medium-sized enterprises to declare leading enterprises in strategic emerging industries. For talents urgently needed by selected enterprises, as long as the chairman of the board signs and agrees, the government will handle all the formalities for introduction and settlement. Implement the support measures for talent apartment recognition and the introduced talent “green cards” and other guarantee policies, provide talents with a package of services such as housing, transportation, and medical care, and help small and medium-sized enterprises to retain all kinds of talents they have introduced.	<i>Notice on Printing and Distributing Several Policies of Tianjin to Support the High-Quality Development of Small and Medium-sized Enterprises (JZXQZ [2020] No. 1)</i>
	3	Skilled talents. Graduates from higher vocational colleges and employed in employers in Tianjin, meeting one of the following requirements ① Not more than 30 years old; ② Have a senior professional qualification or have worked in Tianjin for one year and not more than 35 years old; ③ Possess the professional qualifications of technicians, not more than 40 years old; ④ Possess the professional qualifications of senior technicians, not more than 50 years old. Graduated from a secondary vocational school and worked in Tianjin for one year, meeting one of the following requirements ① Possess advanced professional qualifications, not more than 35 years old; ② Possess the professional qualifications of technicians, Possess the professional qualifications of senior technicians, not more than 50 years old.	<i>Notice of the Municipal Bureau of Human Resources and Social Security, Municipal Public Security Bureau, and Municipal Education Commission on Optimizing and Adjusting the Introduction of Skilled Talents (JRSBF [2020] No. 36)</i>

Support Category	S/N	Key Policy Points	Basis
Talent settlement	4	Educational talents. Including: graduates from ordinary universities, full-time undergraduates, generally not more than 40 years old; graduate students with a master's degree, generally not more than 45 years old; graduate students with a doctorate degree, no age limit.	<i>Notice of the Municipal Human Resources and Social Security Bureau, Municipal Public Security Bureau, Municipal Education Commission, and Municipal Approval Office on Printing and Distributing the Implementation Measures for the Settlement of Talents Introduced in Tianjin (JRSGZ [2018] No. 11)</i>
	5	Qualified talents. Including: those who have obtained the qualification of associate senior and above; have practicing qualifications such as domestic and foreign actuary, chartered financial analyst (CFA), financial risk manager (FRM), certified public accountant, certified tax agent, certified architect, registered survey and design engineer, registered asset appraiser, lawyer, etc.	
	6	Entrepreneurial talents. The entrepreneurs who came to Tianjin to establish business in line with Tianjin's industrial policy with stable business operation for more than one year and more than RMB 100,000 Yuan of personal income tax paid. The core talents of the entrepreneurial team are not restricted by age.	
	7	Urgently needed talents. Talents urgently needed by leading companies in strategic emerging industries such as artificial intelligence, biomedicine, new energy and new materials, new generation information technology, high-end equipment manufacturing, digital creativity, aerospace, energy conservation and environmental protection are determined by the enterprises. Each district talent office is responsible for organizing the qualification recognition of the leading enterprises in the district and publishing the list of leading enterprises.	

III. Policies and Measures for Employment and Social Insurance Subsidies

Support Category	S/N	Key Policy Points	Basis
Employment subsidies	1	Starting from 2021, continuing education and training subsidies, job stabilization subsidies, title promotion subsidies, and academic qualification promotion subsidies are suspended. Among them, continuing education training subsidies and job stabilization subsidies will no longer be accepted from 2021. For the title certificates and academic certificates obtained from January 1, 2020 (inclusive) to December 31, 2020 (inclusive), those who meet the prescribed application conditions and are still within the 12-month reporting period can continue to apply for title promotion subsidies and academic improvement subsidies.	<i>Notice of the Municipal Bureau of Human Resources and Social Security on Doing a Good Job in Helping Enterprises and Stabilizing Posts with Unemployment Insurance (JRSEBF [2021] No. 1)</i>
	2	The social security subsidy policy for stable labor relations for older employees will continue until December 31, 2021.	
	3	Small and micro enterprises, start-up technology-based small and medium-sized enterprises, and college student entrepreneurial enterprises which absorb local college graduates within 2 years of graduation, elderly care service enterprises (including private non-enterprise units), and employee-based household service companies which absorb local college graduates within 2 years of graduation, people with employment difficulties, labor from villages with difficulties, and various enterprises which absorb people with special employment difficulties (zero employment, single parents, people from subsistence allowance families, and people supporting immediate family members suffering from major diseases, the same below), other people with employment difficulties (women over 35 years old and men over 45 years old) and poor labor force who have been registered will be given five social security subsidies for up to 3 years and one year job subsidy. All kinds of enterprises (except for elderly care services and employee-based household service enterprises) which absorb other people with employment difficulties can be provided with up to five social security subsidies for one year. The social security subsidy period generally does not exceed 3 years, and it can be extended to retirement if it is less than 5 years from the legal retirement age.	<i>Implementation Opinions of the General Office of Tianjin Municipal People's Government on Further Doing a Good Job in Stabilizing Employment (JZBG [2020] No. 7)</i>

Support Category	S/N	Key Policy Points	Basis
Labor transfer subsidies	4	If a human resources service agency in Tianjin transfers more than 30 workers at a time and has signed labor contract for more than one year, and the transferred staff have worked stably for 3 months in the employer, the human resources service agency will be given a labor transfer subsidy at the rate of RMB 300 Yuan per person; on this basis, and for every additional month of stable work of the transferred personnel in the employer, a labor transfer subsidy of RMB 100 Yuan per person per month will be given to the human resources service agency. The accumulative subsidy is up to RMB 600 Yuan per person transferred.	<i>Notice of the Municipal Bureau of Human Resources and Social Security and the Municipal Finance Bureau on the issuance of Subsidies for Labor Transfer to Key Enterprises with Major Lacking of Labor (JRSBF [2020] No. 22)</i>
	5	If the vocational college transfers more than 30 graduates or interns at one time, and the transferred personnel have worked stably (internships) in the employer for 3 months, the vocational college's labor transfer subsidy will be given at the standard of RMB 400 Yuan per person; on this basis, for every additional month of stable work (internship) of the transferred personnel in the employing unit, a subsidy for labor transfer for vocational colleges will be provided at a rate of RMB 200 Yuan per person per month. The accumulative subsidy is up to RMB 1,000 Yuan per person transferred.	
	6	The transfer of the same worker (student) can only enjoy the labor transfer subsidy once a year. For the transfer of workers (excluding interns), social insurance is necessary in accordance with the law, and in the case of work of the transferred person for less than 3 months, there are no subsidies.	
Training subsidies	7	Support to carry out training with the use of corporate resources. Support enterprises to establish training centers, and employee trainings can receive training subsidies in accordance with regulations. For those who are recognized as corporate public training bases and provide training for the society, the training subsidy standard will increase by up to 25%, and when recognized as high-skilled talent training bases at or above the city level, they will be subsidized up to RMB 5 million Yuan in funding. Encourage enterprises to carry out diversified training and adopt training methods such as project customization and new apprenticeship to cultivate highly skilled talents. Each year, a group of companies are supported to carry out customized project training, and each project is funded up to RMB 500,000 Yuan. If enterprises and colleges and universities cooperate to implement new apprenticeship training, subsidies will be given up to RMB 7,000 Yuan per person per year.	<i>Notice on Printing and Distributing Several Policies of Tianjin to Support the High-Quality Development of Small and Medium-sized Enterprises (JZXQZ [2020] No. 1)</i>

IV. Reward and Support Measures for Introduction of High-End Talents

Support Category	S/N	Key Policy Points	Basis
Highly skilled talents	1	Support enterprises to select a group of skilled craftsmen who possess unique skills and master traditional craftsmanship, carry out “apprentice training by famous teachers”, and give awards and subsidies to famous teachers according to the standard of RMB 4,000 Yuan per apprentice per year. Support enterprises to establish a chief technician system, and those who are selected as excellent chief technicians in Tianjin will be awarded RMB 1,000 Yuan per person per month for 3 consecutive years. Support the introduction of outstanding high-skilled talents at home and abroad, and give up to RMB 500,000 Yuan in rewards and subsidies according to the level of talents introduced.	<i>Notice on Printing and Distributing Several Policies of Tianjin to Support the High-Quality Development of Small and Medium-sized Enterprises (JZXQZ [2020] No. 1)</i>
Top talents	2	Give a one-time subsidy of RMB 10 million Yuan for the transformation of scientific research results and RMB 2 million Yuan for life rewards to top talents who come to Tianjin to establish technology-based enterprises; Give a one-time subsidy of RMB 2 million Yuan for the transformation of scientific and technological achievements and a maximum of RMB 2 million Yuan in living rewards to leading talents.	<i>Notice of the Municipal Human Resources and Social Security Bureau on Issuing and Implementing the Detailed Rules for the Implementation of the Regulations of the Tianjin Municipal Committee and Tianjin Municipal People's Government of the Communist Party of China on Creating Good Environment for Entrepreneurship Development (JRSJF [2018] No. 8)</i>
	3	Support entrepreneurs selected for talent special projects of China and Tianjin such as the “Thousand Talents Program” to participate in international academic exchanges, and give a funding of up to RMB 30,000 Yuan per year.	

Support Category	S/N	Key Policy Points	Basis
Technological talents	4	A maximum of RMB 2 million Yuan will be awarded to the leading talents introduced full-time. For the core R&D talents introduced by newly settled leading companies, the district government where the companies are located will give rewards of no more than RMB 1 million Yuan per person and no more than RMB 20 million Yuan for a single company. For high-end talents at home and abroad who come to Tianjin to establish technology-based enterprises, a maximum of RMB 500,000 Yuan will be given as start-up capital support. Unblock the “green channel” for high-end talents. Talents introduced by outstanding entrepreneurial innovation teams or companies with market influence can directly enjoy the relevant support policies for talent introduction.	<p style="text-align: center;"><i>Notice of Tianjin Municipal People’s Government on Printing and Distributing Several Policies on Accelerating the Development of Smart Technology Industry (JZBF [2018] No. 9)</i></p>
	5	Support innovation and entrepreneurship. Encourage Nobel Prize winners, domestic and foreign academicians and other top talents and their teams to come to Tianjin for the transformation of scientific and technological achievements, and provide up to RMB 10 million Yuan in financial support for the industrialization of major intelligent technology innovation results that have world-class levels and fill the domestic gaps. It can be further increased if necessary. For the introduced talents selected into the national “Thousand Talents Program”, the municipal finance will provide corresponding matching subsidies with reference to the central financial subsidy standard.	
	6	Support the transformation of innovation achievements. Enterprises that introduce academicians of the Chinese Academy of Sciences and Chinese Academy of Engineering or hosts of major national science and technology projects, have achieved significant economic and social benefits in realizing the industrialization of intelligent scientific and technological innovation achievements and have a demonstrative role will be given a one-time special funding of RMB 1 million Yuan. When enterprises transform or apply the intelligent scientific and technological innovation achievements of universities and scientific research institutes in Tianjin, certain financial subsidies will be given to the transferees of the achievements, the intermediary agencies and technical brokers that facilitate the transactions. Key personnel who have made important contributions to the research and development of scientific and technological achievements will be rewarded with more than 50% of the achievement conversion income.	

V. Innovation and Entrepreneurship Support Policies

Support Category	S/N	Key Policy Points	Basis
Innovation and entrepreneurship projects + teams	1	Grant team building subsidies, including entrepreneurial A-level:RMB 2 million Yuan, B-level: RMB 600,000 Yuan, and C-level: RMB 200,000 Yuan; innovation A-level: RMB 1 million Yuan, B-level: RMB 500,000 Yuan, and C-level: RMB 100,000 Yuan. The funding for the talent team of major innovation and entrepreneurship projects with high technical level and strong team strength and with the top talents as leaders, which can significantly promote the economic development of Tianjin, can be increased with the approval of the Municipal Talent Work Leading Group.	<i>Notice of the Municipal Bureau of Human Resources and Social Security on the Implementation of Tianjin's "Project + Team" Key Training Special Project (JRSBF [2020] No. 47)</i>
	2	For A and B-level entrepreneurial team leaders, 50% of the amount of personal income tax paid by the person will be given as the capital support with a maximum of RMB 500,000 Yuan and RMB 300,000 Yuan per year for 3 consecutive years. According to the team's technical level, project development prospects, and a certain proportion of the actual personal income tax, each district will give corresponding rewards and subsidies to other core members of the team. The number of core members and the specific amount of rewards are determined by the competent department responsible for talent work in each district.	
	3	According to 50% of the loan interest of the enterprise where the A and B-level entrepreneurial teams are located, the maximum annual interest subsidy of RMB 1 million Yuan will be given for 3 consecutive years.	
	4	The companies where the A and B-level entrepreneurial teams are located can be evaluated as "Gazelle" and "Young Eagle" companies in Tianjin, and they will enjoy corresponding support policies after being selected.	
	5	Entrepreneurship "project + team" refers to a team of entrepreneurial project talents with independent intellectual property rights, industrializable R&D results or advanced business models, clear entrepreneurial direction and profit goals, and technical R&D, business management, and marketing capabilities.	
	6	Innovative "project + team" refers to a team of high-level innovative talents jointly established by Tianjin universities, scientific research institutes, medical and health institutions, etc. with enterprises in Tianjin, or independently formed by enterprises in Tianjin, to carry out project research and development and technological innovation.	

Chapter III Key Points of Policies and Measures Related to Trade Imports and Exports

I. Import and Export Tax Policy

Support Category	S/N	Key Policy Points	Basis
Import and export tax	1	The list of import units reported by relevant departments to the customs and the list of duty-free imported commodities mentioned in Article V of the <i>Notice</i> shall indicate the batches. The first batch of lists shall be implemented on January 1, 2021, and tax exemptions collected within 30 days after the first batch of lists is issued will be refunded; the lists of subsequent batches will be implemented on the 20th day after the date it is issued.	<i>Notice of the Ministry of Finance and Other Departments on the Measures for the Administration of Tax Policies Supporting Imports of Technological Innovation during the “14th Five-Year Plan” Period (CGS [2021] No. 24)</i>
	2	The tax exemption collected as stipulated in the preceding paragraph shall be refunded upon the application of the importing entity. For imported goods that have been taxed and have not yet declared input value-added tax deduction, the <i>VAT Non-deduction in the Link of Import Tax Collection for Imported Goods under Import Tax Policy for the Scientific and Technological Innovation Support during the “14th Five-Year Plan” Period</i> should be obtained in advance to apply to the customs for the refund of the collected import duties and the import value-added tax procedures; if the input value-added tax deduction has been declared, it is necessary to only apply to the customs for the refund of the collected import duties;	
	3	The importing unit may apply to the competent customs and choose to waive the import value-added tax exemption. After the importing unit voluntarily waives the import link value-added tax exemption, it shall not apply for the import link value-added tax exemption again within 36 months.	
	4	In the event of a change in the name or business scope of the importing unit, it shall promptly report the relevant change description to the leading department that verifies its list within the effective period of the <i>Notice</i> . The leading department shall, in accordance with the procedures stipulated in these Measures, verify whether the unit after the change can continue to enjoy the policy from the date of registration of the change, and indicate the date of registration of the change.	
	5	Importing entities shall use duty-free imported goods in accordance with relevant regulations. If they violate the regulations, transfer, and use or otherwise dispose of duty-free imported goods without authorization, and are held criminally liable in accordance with the law, they shall stop enjoying the policy within the remaining validity period of the <i>Notice</i> .	

Support Category	S/N	Key Policy Points	Basis
Tax policy encouraging foreign investment industries	6	Starting from January 27, 2021, for foreign investment projects (including capital increase projects, the same below) that fall within the scope of the <i>Catalogue (2020 Edition)</i> , self-use equipment imported within the total investment as well as technology and accessories and spare parts imported with the aforementioned equipment in accordance with the contract, except for the commodities listed in the <i>Catalogue of Imported Commodities Not Exempted from Taxes for Foreign Investment Projects</i> and the <i>Catalogue of Imported Major Technical Equipment and Products Not Exempted from Taxes</i> , shall be exempted from tariffs in accordance with GF No. 37 and the General Administration of Customs Announcement No. 103 of 2008 and other relevant regulations, and import value-added tax shall be levied in accordance with regulations.	<i>Announcement of the General Administration of Customs on Issues Concerning the Implementation of the Catalogue of Industries Encouraging Foreign Investment (2020 Edition) (Announcement [2021] No. 9)</i>
	7	For foreign investment projects approved or filed before January 27, 2021 (excluded, the same below) (subject to the date of project approval or completion of the filing, the same below), which fall within the scope of the <i>Catalog (2020 Edition)</i> and of which the relevant units have obtained the <i>Project Confirmation</i> and other relevant documents issued by the relevant competent authority in accordance with the <i>Catalog (2020 Edition)</i> , they can go through the customs examination and confirmation procedures for tax reduction and exemption in accordance with regulations.	
	8	For foreign investment projects approved or filed before January 27, 2021, which fall within the scope of the <i>Catalogue of Industries Encouraging Foreign Investment (2019 Edition)</i> (hereinafter referred to as the <i>Catalogue (2019 Edition)</i>), if the project units have obtained the <i>Project Confirmation</i> (in accordance with the <i>Catalog (2019 Edition)</i>) and other relevant documents issued by the relevant competent authority before January 27, 2022, they can go through the customs examination and confirmation procedures for tax reduction and exemption in accordance with regulations.	
	9	For foreign-invested projects under construction that are not within the scope of the <i>Catalog (2019 Edition)</i> , but fall within the scope of the <i>Catalog (2020 Edition)</i> , the self-use equipment imported by the project and the technology, supporting parts and spare parts imported with the aforementioned equipment in accordance with the contract can enjoy the preferential import tax policies by reference to the provisions of Article I of this Announcement, but if the imported equipment has already been taxed, the tax collected will not be refunded.	

II. Export to Domestic Sales

Support Category	S/N	Key Policy Points	Basis
Export to domestic sales	1	Support foreign trade companies' export products for domestic sales, and implement self-declaration by foreign trade companies, etc. to replace relevant domestic certifications. For products that have obtained relevant international certifications which are not lower than domestic standards, foreign trade companies are allowed to make a written commitment to comply with domestic standards before the sales in the market, and the supervision during and after the event will be strengthened.	<i>Implementation Opinions of the General Office of the State Council on Further Optimizing the Business Environment and Better Serving Market Entities (GBF [2020] No. 24)</i>
	2	Support enterprises to develop in the manner of “same line, same standard and same quality”, and encourage enterprise standards to be disclosed to the society through standard information public service platforms.	
	3	Streamline tax-related materials and compile a list of tax-related materials to be submitted. In principle, the submission of tax-related materials is no longer required, and all certification items that are not required by laws and regulations will be cancelled. Shorten the time for applying for value-added tax invoices. For corporate taxpayers who apply for real-name taxation, if they apply for a value-added tax invoice for the first time and meet certain conditions, the application will be settled within 1 working day from the date of accepting the application. If taxpayers whose real-name information has been collected by the tax authorities on site apply for special value-added tax invoices and the maximum invoicing limit does not exceed RMB 100,000 Yuan, the application will be settled within 2 working days from the date of acceptance of the application, and it can be completed immediately if conditions permit.	<i>Notice of Tianjin Municipal Government's Foreign Trade Office on Printing and Distributing Several Measures to Support the Transfer of Foreign Trade Export Products to Domestic Sales (JWMB [2020] No. 9)</i>
	4	Support the transfer of processing trade to domestic sales. For processing trade enterprises that meet the conditions and can handle taxation procedures for domestic sales in a centralized manner, previously they should declare before the 15th day of each month provided that they do not exceed the validity period of the book (account) or the deadline for verification, but now they shall do the same within 15 days after the end of the quarter. The domestic sales of processing trade goods are temporarily exempted from tax deferred interest for domestic sales. Support processing trade enterprises to use the China Processing Trade Products Fair platform to expand domestic sales channels	

III. Trade Facilitation Policy

Support Category	S/N	Key Policy Points	Basis
Cross-border trade facilitation	1	Deepen the reform of paperless permits. Starting from January 1, 2021, the import license of cryptographic products and equipment containing cryptographic technology and the export license of commercial cryptographic products will be merged into dual-use items and technology licenses, and import and export licenses for dual-use items in Beijing and Tianjin implement paperless application and customs clearance operations.	
	2	Deepen the reform of the “two-step declaration” model. Gradually expand the scope of application of the “two-step declaration”, and allow bulk commodities and bonded transfer goods to carry out the “two-step declaration”; if the “two-step declaration” declaration form adopts the “summary taxation” mode, the time limit for the enterprise's summary payment is before the end of the 5th working day of the next month after the completion of the tax declaration.	
	3	Improve the convenience of export tax rebates. Improve the “single window” export tax rebate function, and include all 62 export tax rebates in four categories, including declaration, filing, certification, and others, into the “single window”, and promote the “single window” to achieve the full coverage of export tax rebate business and processes.	
	4	Suspend port construction fees. Starting from 0:00 on January 1, 2021, all goods within the port jurisdiction of ports that are open to the outside world will no longer be levied on port construction fees.	
	5	Cancel the pre-declaration procedures for export tax rebates and fully implement online declarations to ensure that the average time for review and processing of normal tax rebates is within 9 working days.	<i>Implementation Opinions of the General Office of Tianjin Municipal People’s Government on Further Doing a Good Job in Stabilizing Employment (JZBG [2020] No. 7)</i>
	6	Expand the coverage rate of export declaration in advance. After the enterprise has prepared the goods, the container has been packed and the electronic data of the pre-allocated manifest has been obtained, the enterprise can go through the declaration formalities with the customs within 3 days before the goods arrive at the customs-supervised workplace; and after the goods arrive at the customs-supervised workplace, the customs shall go through the formalities for inspection and release of the goods.	<i>Announcement on Various Measures for Deepening the Reform of the Business Environment at the Beijing-Tianjin Port and Promoting Cross-border Trade Facilitation (Beijing-Tianjin Joint Announcement No. 7)</i>

Support Category	S/N	Key Policy Points	Basis
Improving the efficiency of import and export customs clearance	7	Promote the “advance declaration” of import and export goods. Enterprises go through the declaration procedures in advance, and the customs handle the goods inspection and release procedures after the goods arrive at the customs-supervised workplace. Optimize the import “two-step declaration” customs clearance model. After the company has made a “summary declaration” and the customs has completed the risk investigation and disposal, the company is allowed to takeaway the goods. It is strictly forbidden for ports to simply adopt unreasonable measures such as single-day flow restriction and control of customs declarations in order to shorten the customs clearance time.	<i>Implementation Opinions of the General Office of the State Council on Further Optimizing the Business Environment and Better Serving Market Entities (GBF [2020] No. 24)</i>
	8	Improve the convenience of customs clearance for enterprise exports. Improve the efficiency of export tax rebates. For tax rebates (exemptions) declared by export enterprises of Types I, II, III and IV that meet the specified conditions, the export tax refund (exemption) procedures shall be settled within 5, 10, 15, and 20 working days from the date of acceptance of the enterprise declaration. Handle the certificate of origin and ATA carnet for export enterprises for free, simplify the application procedure for certificate of origin, and complete the review within 0.5 working days; promote the self-printing of certificates to make enterprises to apply for certificates of origin at homes.	<i>Notice on Printing and Distributing Several Policies of Tianjin to Support the High-Quality Development of Small and Medium-sized Enterprises (JZXQZ [2020] No. 1)</i>
	9	The enterprise independently chooses the port for on-site shipping declaration. For goods entering and exiting from the Xingang Port Area and Dongjiang Port Area of Tianjin Port, enterprises can independently choose customs area code 0202 (customs area name: “Xingang Customs”) or customs area code 0217 (customs area name: “Dongjiang Port Area”) to declare the declaration form to the customs, and the inspection is conducted by the local customs at the port of actual entry and exit of the goods.	<i>Notice of the General Office of Tianjin Municipal People’s Government on Printing and Distributing the Second Batch of Policy Measures in Tianjin to Further Promote Supply-Side Structural Reforms to Reduce the Costs of Enterprises in the Real Economy (JZBF [2019] No. 2)</i>
Used car export	10	For the second-hand car export license, change from “one car, one license” to “one lot, one license”. Starting from November 1, 2019, export companies can apply for up to 20 second-hand cars under the same commodity code on the license application form. The number of applications should be consistent with the actual number of customs declarations, and customs clearance should be completed in one go. If the number of customs declarations at one time is less than the number of applications, a new license shall be applied for.	<i>Notice of the General Office of the Ministry of Commerce, the General Office of the Ministry of Public Security and the General Office of the General Administration of Customs on Accelerating the Promotion of Matters Regarding the Export of Used Vehicles (SBMH [2019] No. 335)</i>
	11	The export of second-hand cars applies the national customs clearance integration model, and enterprises can independently choose the place of export declaration and the exit port.	

Chapter IV Key Points of Financial Support Policies and Measures

I. Policies and Measures Related to Corporate Listing

Support Category	S/N	Key Policy Points	Basis
Enterprise listing	1	The target of special fund support is the qualified enterprises in Tianjin whose registered place is outside the Binhai New Area. Including: key cultivated listed enterprise resource pool enterprises that have been identified as eligible; enterprises in Tianjin that have IPO and listed on the Shanghai Stock Exchange, Shenzhen Stock Exchange, Hong Kong Stock Exchange and other eligible major domestic and overseas securities trading venues; listed companies that have moved to Tianjin for development, and overseas listed companies that have returned to A-shares and are registered in Tianjin.	<i>Notice of the Municipal Bureau of Finance and the Municipal Financial Bureau on Printing and Distributing the Measures of Tianjin Municipality for the Management of Special Funds for Supporting the Listing of Enterprises (JCJ [2020] No. 64)</i>
	2	The municipal finance shall support 50% of the listing fees paid by the pool enterprises to the contracted securities companies, accounting firms, and law firms, with a maximum of RMB 1 million Yuan for each enterprise.	
	3	For the loan guarantee fees and loan interest incurred by the pool enterprises after cultivation, the municipal finance provides support according to the proportion of 50% for up to 2 years for each enterprise and the total amount can be up to RMB 3 million Yuan.	
	4	For enterprises that are listed on the Tianjin Binhai counter trading market and obtain financing through the Tianjin Binhai Counter Trading Market Platform within one year after the listing is completed, the municipal finance provides a one-off subsidy of RMB 100,000 Yuan after the financing is successfully received.	
	5	For enterprises that are successfully listed on the basic level of the National Equities Exchange and Quotations (hereinafter referred to as NEEQ), the municipal finance provides a one-time subsidy of RMB 1 million Yuan; for enterprises that have successfully listed on the innovation layer of the NEEQ, the municipal finance provides a one-time subsidy of RMB 1.2 million Yuan; for enterprises that have successfully transferred to the innovation layer after the cultivation at the basic level, the municipal finance grants a one-time subsidy of RMB 200,000 Yuan after the successful transfer; and if a listed company at the innovation level transfers to the select level to publicly issue and list shares, the same supporting standards as the company's listing on the Shanghai Stock Exchange and Shenzhen Stock Exchange shall be implemented.	

Support Category	S/N	Key Policy Points	Basis
Enterprise listing	6	The municipal finance provides a lump-sum subsidy of RMB 1 million Yuan to the pool enterprises whose listing application materials have been formally accepted by the competent authority.	<p><i>Notice of the Municipal Bureau of Finance and the Municipal Financial Bureau on Printing and Distributing the Measures of Tianjin Municipality for the Management of Special Funds for Supporting the Listing of Enterprises (JCJ [2020] No. 64)</i></p> <p><i>Notice of the Municipal Bureau of Finance and the Municipal Financial Bureau on Printing and Distributing Policies Related to Supporting Enterprise Listing and Financing and Accelerating the Induction and Cultivation of New Kinetic Energy (Tianjin Financial Bureau [2020] No. 17)</i></p>
	7	For listed companies that move to Tianjin for development, and overseas listed companies that return to A shares and are registered in Tianjin, the municipal finance provides a one-time subsidy of RMB 5 million Yuan.	
	8	If the total amount of municipal special fund subsidies for listing obtained by various methods is less than RMB 5 million Yuan, a one-off supplement will be provided upon successful listing.	
	9	In order to realize the fairness and justice of the special fund subsidies for listing, and to ensure the consistency of the supporting policies that the company obtains through various methods of listing, if the total amount of municipal special fund subsidies for listing obtained by various methods is less than RMB 5 million Yuan, a one-off supplement will be provided upon successful listing. The special subsidy funds obtained after the successful listing shall be used to reward senior management and meritorious personnel who have made special contributions to the listing of the company.	
NEEQ	10	Optimize the NEEQ issuance and financing system, introduce a public issuance mechanism to unspecified qualified investors, remove the 35 new shareholders limit for a single financing of directional issuance, and allow internal small-amount financing to implement self issuance to reduce corporate financing costs. Establish a selection layer, establish a transfer listing system, and allow companies that have been listed on the selection layer for one year and meet relevant conditions to directly transfer to the market, opening up an upward channel for listed companies to continue to develop and grow. Establish differentiated investor suitability standards for the basic layer, innovation layer, and selection layer, introduce long-term funds such as public funds, and optimize the investor structure.	<p><i>Guiding Opinions of the People's Bank of China, China Banking and Insurance Regulatory Commission, Development and Reform Commission, Ministry of Industry and Information Technology, Ministry of Finance, State Administration of Market Regulation, Securities Regulatory Commission, and Foreign Exchange Bureau on Further Strengthening Financial Services for Small, Medium and Micro Enterprises (YF [2020] No. 120)</i></p>

II. Policies and Measures Related to Credit Financing

Support Category	S/N	Key Policy Points	Basis
Financing support	1	Foreign-invested enterprises may, in accordance with the law, raise funds by publicly issuing stocks, corporate bonds and other securities, publicly or non-publicly issuing other financing instruments, and borrowing foreign debts within or outside China.	<i>Regulations for the Implementation of the Foreign Investment Law of the People's Republic of China (State Order No. 723)</i>
Start-up guaranteed loan	2	Intensify support for business start-up secured loans. All types of entrepreneurs in Tianjin can apply for a guaranteed loan of up to RMB 300,000 Yuan for entrepreneurship, and up to RMB 500,000 Yuan for key entrepreneurs, with a loan period of up to 3 years, and a full discount within the specified loan limit, interest rate and interest discount period. Small and micro enterprises that meet the national requirements can apply for a loan of up to RMB 3 million Yuan, with a loan period of up to 2 years, and a discount of 50% of the prescribed interest rate. It is allowed to apply for loans by means of property mortgage, pledge, guarantee and credit. Establish a guarantee-free mechanism for the recommendation of credit villages, credit parks, and entrepreneurial incubation demonstration carriers. Carry out the guaranteed loan business for business start-ups at the municipal level, and provide loans to key entrepreneurs and small and micro enterprises.	<i>Implementation Opinions of the General Office of Tianjin Municipal People's Government on Further Doing a Good Job in Stabilizing Employment (JZBG [2020] No. 7)</i>
Loan discount	3	For enterprises that enjoy the support of the People's Bank of China's special re-lending policy, the municipal and district finances give a discount of 50% at the People's Bank of China's special re-lending interest rate. When government financing guarantee institutions provide guarantees, the counter-guarantee requirements are cancelled and the guarantee fee is reduced by half; the re-guarantee fees of government re-guarantee institutions are reduced by half, and other types of guarantee institutions are encouraged to follow suit.	<i>Notice of the General Office of the Tianjin Municipal People's Government on Printing and Distributing Several Measures for Winning the Battle of the Prevention and Control of the COVID-19 and Further Promoting the Sustainable and Healthy Economic and Social Development in Tianjin (JZBF [2020] No. 1)</i>

Support Category	S/N	Key Policy Points	Basis
Reducing financing costs	4	Eliminate expenses such as credit fund management. Banks are not allowed to collect transfer fees for entrusted payment of credit funds. No fund management fee shall be charged for the credit funds that have been allocated but not used by the enterprise. For small and micro enterprise credit financing, it is not allowed to stipulate in the loan contract an early repayment or late payment penalty, and the cancellation of the overdraft commitment fee for the legal person account and the credit standing certification fee.	<p><i>Notice of the China Banking and Insurance Regulatory Commission, the Ministry of Industry and Information Technology, the Development and Reform Commission, the Ministry of Finance, the People's Bank of China and the State Administration for Market Regulation on Further Regulating Credit Financing Charges and Lowering the Comprehensive Cost of Enterprise Financing (YBJF [2020] No. 18)</i></p>
	5	For small and micro enterprise financing, if the bank is the first beneficiary of the borrower's accident insurance, the insurance cost shall be borne by the bank.	
	6	For credit financing of small and micro enterprises, banks are encouraged to take the initiative to bear the mandatory enforcement notarization fee; if the bank is the collateral property insurance claimant, the insurance cost shall be borne by the bank and the enterprise in a reasonable proportion.	
	7	It will be implemented on June 1, 2020. Trust companies, financial asset management companies, and auto finance companies shall follow to implement.	
	8	The fee rate of the unified insurance platform for small and micro enterprises is reduced by 50%. Through the "financial support, credit insurance fee reduction" model, small and micro foreign trade enterprises are provided with support for market development and risk protection for insuring export credit insurance. Provide preferential support for enterprises purchasing import prepayment insurance with a lower basic rate of more than 50%, and provide special preferential rate support for government procurement services. Set up a special green channel for loss assessment and verification, and appropriately relax claims acceptance requirements for companies purchasing insurance that are affected by the epidemic.	<p><i>Notice of the Municipal Foreign Trade Office on Printing and Distributing Several Measures of Tianjin to Actively Respond to the Epidemic and Stabilize the Development of Foreign Trade Enterprises (JWMB [2020] No. 1)</i></p>

III. Policies and Measures Related to Financing Facilitation

Support Category	S/N	Key Policy Points	Basis
Small and micro enterprises	1	Rely on the “small and micro fast loan” and “cross-border fast loan” series of online financing products, use tax data, electricity data, settlement data, export data, tax rebate data, etc. to calculate the credit loan lines of various products, and provide small and micro foreign trade enterprise with full online mortgage-free, pure credit, low-interest financing services.	<i>Notice of the Municipal Bureau of Commerce and Tianjin Branch of China Construction Bank on Jointly Issuing the Ten Measures of Finance Support for Stable Foreign Trade (JSMY [2020] No. 25)</i>
	2	The external comprehensive service platform and the upstream and downstream small and micro foreign trade enterprises of the core enterprises of the industry can provide network supply chain financing products such as “transaction quick loan” (online electronic commercial draft pledge), “e-xintong” (online accounts receivable factoring), etc.	
	3	Small and micro foreign trade enterprises can handle loan application, disbursement and repayment through the “CCB Huidongni” APP, “Single Window” and other channels, and enjoy 7*24 hours of online services. It is necessary to fully guarantee the reasonable liquidity needs of small and micro foreign trade enterprises, provide services such as extension of the repayment period and credit protection for small and micro enterprises that are in operation difficulty whose collection cannot be done in a timely manner due to the epidemic, and increase support and service level for small and micro foreign trade enterprises.	
	4	Achieve the facilitation of online foreign exchange settlement and sale. Provide online customized services such as foreign exchange settlement and sale pending order transactions; add new corporate mobile banking foreign exchange settlement and sales transaction channels; provide free financial market interconnection trading platform, so that enterprises can independently conduct financial market transactions such as exchange rates, interest rates, and commodity hedging online and get market consultation quickly.	
	5	Promote financial institutions to carry out loan renewal business for small and micro enterprises, simplify the operation process, and reduce corporate costs. If the loan is required to be renewed when the financing of the enterprise is due and the approval conditions are met, it shall be processed according to the no-repayment of principal renewal regulations, and small and micro enterprises are allowed to continue to use the loan funds.	<i>Notice on Printing and Distributing Several Policies of Tianjin to Support the High-Quality Development of Small and Medium-sized Enterprises (JZXQZ [2020] No. 1)</i>

Support Category	S/N	Key Policy Points	Basis
Cross-border RMB	6	Support enterprises' cross-border financing while preventing and controlling the epidemic. When enterprises handle the foreign exchange settlement and payment of capital account income related to epidemic prevention and control, there is no need to submit documents and materials in advance, and the bank shall strengthen the post-event inspection of the authenticity of the use of corporate funds.If there is a real need for epidemic prevention and control, the foreign debt limit of enterprises can be cancelled, etc., and foreign debt registration can be applied online to facilitate enterprises to carry out cross-border financing.	<p><i>Notice of the People's Bank of China, the Ministry of Finance, the China Banking Regulatory Commission, the Securities Regulatory Commission and the State Administration of Foreign Exchange on Further Strengthening Financial Support and Preventing and Controlling the COVID-19 (YF [2020] No. 29)</i></p>
	7	Simplify the cross-border RMB business handling procedures related to epidemic prevention and control. On the basis of the "three principles of business development", banks are supported to directly handle the import cross-border renminbi settlement business related to epidemic prevention and control based on the receipt and payment instructions submitted by the enterprise and the payment and use of the renminbi funds received under the capital account in China.	
	8	Optimize the cross-border RMB centralized collection and payment arrangements under the current account of multinational enterprise groups. The domestic member companies designated by the multinational enterprise group as the host company can open RMB bank settlement accounts in different places according to actual needs to handle the cross-border RMB collection and payment business under the current account.	<p><i>Notice of the People's Bank of China, the Development and Reform Commission, the Ministry of Commerce, the State-owned Assets Supervision and Administration Commission, the China Banking and Insurance Regulatory Commission and the State Administration of Foreign Exchange on Further Optimizing the Cross-border RMB Policy and Supporting the Stabilization of Foreign Trade and Foreign Investment (YF [2020] No. 330)</i></p>
	9	Relax restrictions on the use of RMB income from certain capital projects.The renminbi income fromdomestic institutional capital projects (including foreign direct investment capital, cross-border financing, and repatriation of funds raised from overseas listings) shall be used within the business scope approved by the relevant state departments when the following requirements are met:it shall not be directly or indirectly used for expenditures outside the scope of business operations or prohibited by national laws and regulations; unless otherwise specified, it shall not be directly or indirectly used for securities investment; except where there is a clear permission in the business scope, it shall not be used to issue loans to non-affiliated enterprises; and it shall not be used for the construction or purchase of non-self-use real estate (except for real estate enterprises).	
	10	Facilitate the domestic reinvestment of foreign-invested enterprises. Non-investment foreign-invested enterprises may make domestic reinvestment with RMB capital in accordance with the law, provided that they comply with current regulations and the domestic investment projects are true and compliant.When foreign-invested enterprises use RMB income from capital projects to carry out domestic reinvestment,the invested enterprise does not need to open a special deposit account for RMB capital, and the use of funds must comply with the provisions of ArticleVIII of this <i>Notice</i> .	

Support Category	S/N	Key Policy Points	Basis
Cross-border RMB	11	Cancel the special account management requirements related to foreign direct investment business. Foreign investors who use domestic renminbi profits for domestic reinvestment can directly transfer renminbi funds from the profit distribution company's account to the invested company or equity transferor's account without opening a special deposit account for renminbi reinvestment. Where foreign investors acquire domestic enterprises in RMB to establish foreign-invested enterprises or pay the consideration for equity transfer to Chinese shareholders of domestic foreign-invested enterprises in RMB, the relevant Chinese shareholders do not need to open a special deposit account for mergers and acquisitions in RMB or a special deposit account for equity transfer in RMB.	<i>Notice of the People's Bank of China, the Development and Reform Commission, the Ministry of Commerce, the State-owned Assets Supervision and Administration Commission, the China Banking and Insurance Regulatory Commission and the State Administration of Foreign Exchange on Further Optimizing the Cross-border RMB Policy and Supporting the Stabilization of Foreign Trade and Foreign Investment (YF [2020] No. 330)</i>
	12	Optimize the management of overseas RMB borrowing business of domestic enterprises. Domestic enterprises can open multiple RMB special deposit accounts for one overseas RMB loan according to actual needs, or use the same RMB special deposit account for fund receipts and payments for multiple overseas RMB loans. In principle, the special RMB deposit account for overseas borrowing shall be opened at the bank in the place where the borrowing company is registered. If there is a real need, the borrowing company may open a special RMB deposit account in a different place. Banks other than the borrowing settlement bank can handle the repayment of principal and interest of overseas RMB loans for enterprises under the premise of ensuring authenticity. The borrowing and withdrawal currency of overseas RMB loans of enterprises and financial institutions must be consistent with the repayment currency, and the contracted currency may be inconsistent with the withdrawal currency and repayment currency according to actual needs.	
	13	Simplify the management of the RMB overseas lending business of domestic enterprises. The prepayment of RMB overseas loans by domestic enterprises is no longer included in the balance of enterprises' overseas loans, and the currency conversion factor is adjusted to 0.5. The adjusted calculation formula for the corporate overseas loan balance is: corporate overseas loan balance = \sum overseas loan balance in domestic and foreign currencies + \sum foreign currency overseas loan balance \times currency conversion factor	
	14	Protect the smooth exchange of current account receipts and payments of foreign-funded enterprises in accordance with the law. For cross-border transactions that can be settled by foreign exchange in accordance with the law, foreign-funded enterprises can use RMB for settlement. Promote the facilitation of capital item income payment, and allow eligible enterprises to use capital item income such as capital, foreign debt, and overseas listed funds for domestic payments without providing proof of authenticity one by one in advance. Promote the facilitation of foreign debt registration and management. Explore and implement measures to facilitate the purchase of foreign exchange for foreign employees' remuneration.	<i>Notice of the General Office of Tianjin Municipal People's Government on Printing and Distributing Several Measures in Tianjin to Stabilize the Basic Market of Foreign Foreign Investment and Promote the Innovative Development of Foreign Trade (JZBG [2021] No. 1)</i>
	15	Reduce the cost of cross-border use of funds. Remove restrictions on domestic equity investment in capital of non-investment foreign-invested enterprises, and encourage foreign-invested enterprise capital to be used for domestic equity investment in accordance with the law. Strictly implement the registration system for the issuance of foreign debt by enterprises, treat foreign-funded enterprises' applications for issuance of foreign debts equally, encourage and support qualified enterprises in Tianjin to apply for issuance of foreign debts and raise funds for investment and construction of domestic and foreign projects.	<i>Notice on Printing and Distributing Tianjin's Implementation Plan for Further Doing a Good Job in Utilizing Foreign Capital (JSZZ [2020] No. 1)</i>

Chapter V Key Points of Policies and Measures Related to Foreign Investment

I. Opening-up Policy for Service Industry

Support Category	S/N	Key Policy Points	Basis
Opening up of the service industry	1	On the premise of compliance with laws and regulations, eligible sponsors are supported to establish shipping insurance institutions in principle.	<i>Notice of the Ministry of Commerce on Printing and Distributing the Comprehensive Pilot Plan for Opening up of the Service Industry in Tianjin (SZF [2021] No. 62)</i>
	2	With reference to the bonded marine fuel oil supply management model, liquefied natural gas (LNG) is allowed to enjoy the bonded policy as fuel for international sailing ships.	
	3	Develop international transfer concentrated transportation business, and enrich import unpacking, export consolidation, and international transfer businesses.	
	4	Under the premise of compliance with laws and regulations and controllable risks, explore and solve the problem of railway consignment bills and certificates of property rights, and create more convenient conditions for railway transportation international trade financing	
	5	Promote the one-bill system of combined transport bill of lading based on ocean bills of lading.	
	6	Support the innovative development of service outsourcing and promote the development of new business formats such as service-oriented manufacturing.	
	7	Explore and improve intellectual property financing mechanisms such as intellectual property pledge financing, explore intellectual property pledge financing guarantee insurance, and promote the development of technology insurance, patent insurance and related reinsurance businesses.	
	8	Explore the establishment of a multi-party participation in intellectual property financing risk sharing model. Actively promote the development of a new model of combined pledged loans for intellectual property, equity and related entity assets.	
	9	Deepen the reform of the right to use, dispose of, and the right to benefit from scientific and technological achievements, carry out pilot projects that grant scientific research personnel the right to own or use long-term scientific and technological achievements, and explore the formation of market-based empowerment, achievement evaluation, and profit distribution systems.	

Support Category	S/N	Key Policy Points	Basis
Opening up of the service industry	10	The exhibits of the exhibition are allowed to be filed in advance in accordance with law, and released by guarantee. The exhibits (except under the ATA Carnet) will be transferred to bonded supervision sites or special customs supervision areas for verification and cancellation after the exhibition. The retention and purchase of vehicle exhibits can be done in accordance with the law and convenience for display transactions is provided.	<i>Notice of the Ministry of Commerce on Printing and Distributing the Comprehensive Pilot Plan for Opening up of the Service Industry in Tianjin (SZF [2021] No. 62)</i>
	11	When an enterprise that has been engaged in production and R&D for more than one year is recognized as a high-tech enterprise, it shall implement “approval upon filing”. Upon recognized as a high-tech enterprise, it can enjoy income tax preferential policies and other relevant policies in accordance with regulations.	
	12	Support financial leasing companies and their domestic professional subsidiaries to raise and issue bonds and capital supplement tools in compliance with laws and regulations. Carry out the securitization business of aircraft leasing assets. Support the establishment of RMB overseas investment and loan funds. Support the development of new types of international trade.	
	13	Support Tianjin to carry out oil and gas spot transactions that are conducive to the development of the industry and the real economy in existing trading venues, and carry out future-spot cooperation with futures exchanges to promote the joint development of the spot market and the futures market. Support the construction of a bonded transaction warehouse for domestic specific futures products. Support pilot projects to develop international factoring business. Support qualified financial companies and other financial institutions to obtain qualifications for foreign exchange settlement and sales and derivatives trading, and support qualified securities companies, fund management companies and other financial institutions to obtain qualifications for foreign exchange settlement and sales, and comply with the law under the premise of controllable risks to conduct foreign exchange spot and derivative transactions.	
	14	Support foreign banks and other foreign financial institutions to establish new institutions or increase capital and shares in compliance with laws and regulations. Support the development of cross-border commercial medical insurance products in cooperation with overseas institutions, and carry out international commercial medical insurance settlements in accordance with regulations. Support the development of a pilot project for qualified foreign limited partners (QFLP).	

Support Category	S/N	Key Policy Points	Basis
Opening up of the service industry	15	Support the domestic financial institutions registered in Tianjin that have obtained the approval of the State Council for financial supervision and management institution to conduct securities investment business in accordance with relevant regulations as a Renminbi Qualified Domestic Institutional Investor (RQDII).	<i>Notice of the Ministry of Commerce on Printing and Distributing the Comprehensive Pilot Plan for Opening up of the Service Industry in Tianjin (SZF [2021] No. 62)</i>
	16	Actively develop carbon spot trading and environmental equity financing, develop green financing tools, and support qualified banks and enterprises to issue green bonds overseas. Support qualified non-financial enterprise groups to establish financial holding companies in Tianjin. Support the establishment of scientific and technological achievements transfer funds, scientific and technological financial leasing companies and other institutions in accordance with the law, support banks to set up scientific and technological branches, and explore and develop personalized financial services suitable for scientific and technological enterprises within the scope of the policy. Carry out financial technology innovation supervision. Support financial enterprises to carry out pilot projects for the batch transfer of non-performing assets of personal consumption loans.	
	17	Actively introduce and cultivate internationally advanced medical institutions, and support Hong Kong and Macao service providers to set up wholly-owned medical institutions. Carry out the preventive treatment service and fees in for-profit medical institutions. Include the eligible Internet medical service fees in the scope of medical insurance payment according to procedures. Explore mutual recognition systems such as examination results and online prescription information, and establish and improve patient-led medical data sharing methods and systems. Rely on the National Supercomputing Tianjin Center and establish the Tianjin medical big data storage sub-center and the third-party hosting platform for medical imaging data. Allow drug retail pharmacies to obtain Internet drug information service qualifications and carry out Internet drug sales business. Actively develop the service industry in the field of Chinese medicine, promote the internationalization of Chinese medicine standards, and strengthen the construction of a national Chinese medicine service export base.	
	18	Support applied undergraduate colleges, higher vocational colleges and foreign high-level applied technology universities to cooperate in running schools. Promote the standardized development of Sino-foreign cooperative education in ordinary high schools. Support ordinary primary and secondary schools to recruit children of foreigners.	

Support Category	S/N	Key Policy Points	Basis
Opening up of the service industry	19	For passengers and their baggage on international flights connecting “International-Domestic” and “International-International” flights, under the premise of meeting the requirements of relevant ICAO security measures, actively promote through-way transportation for connecting flights.Improve the efficiency of customs clearance at ports of entry and exit.	<i>Notice of the Ministry of Commerce on Printing and Distributing the Comprehensive Pilot Plan for Opening up of the Service Industry in Tianjin (SZF [2021] No. 62)</i>
	20	Moderately relax the management of small-dose special chemical preparations, biological materials, and samples for medical research and development. Relax the access of private non-enterprise units to establish non-profit elderly care institutions with foreign donation.	
	21	The “high-tech and cutting-edge” foreign talents employed by qualified service companies can enjoy the convenience of business handling measures such as talent visas, work permits, and social security, and “green channel” services. Strengthen the inclusiveness of social security policies, and strengthen the protection of the rights and interests of flexible employees across enterprises, platforms, and multiple employers.Explore to allow qualified overseas personnel to serve as legal representatives of statutory institutions, public institutions, and state-owned enterprises in specific areas.Allow the foreign professionals in the fields of architectural design and planning with nationally recognized foreign professional qualifications to provide professional services in Tianjin's administrative area as required after filing. Their overseas experience can be regarded as domestic experience.	

II. Market Access Policies and Measures

Support Category	S/N	Key Policy Points	Basis
Market access admission to market	1	Foreign investors cannot invest in fields prohibited by the negative list. When investing in restricted investment fields stipulated by the negative list, foreign investors shall comply with the special management measures for restrictive access such as equity requirements and senior management requirements stipulated in the negative list.	<i>Regulations for the Implementation of the Foreign Investment Law of the People's Republic of China (State Order No. 723)</i>
	2	The <i>Special Administrative Measures for Foreign Investment Access (Negative List)</i> (hereinafter referred to as the <i>Foreign Investment Access Negative List</i>) uniformly lists special management measures for foreign investment access such as equity requirements and senior management requirements. Fields outside the <i>Foreign Investment Access Negative List</i> shall be managed in accordance with the principle of consistent domestic and foreign investment.	<i>Special Administrative Measures for Foreign Investment Access (Negative List) (2020 Version)</i>
	3	The <i>Foreign Investment Access Negative List</i> lists the transition period for the cancellation or relaxation of access restrictions for some fields, and the access restrictions will be cancelled or relaxed on time after the transition period expires.	
	4	Foreign investors are not allowed to engage in investment business activities as individual industrial and commercial households, investors in sole proprietorship enterprises, or members of farmers' professional cooperatives.	
	5	After being reviewed by the relevant competent department of the State Council and reported to the State Council for approval, certain foreign investment may not be applicable to the relevant field regulations in the <i>Foreign Investment Access Negative List</i> .	
	6	Mergers and acquisitions of domestic companies with related relationships by domestic companies, enterprises or natural persons with companies legally established or controlled abroad shall be handled in accordance with relevant regulations on foreign investment, overseas investment, and foreign exchange management.	
	7	The cultural, financial, and other fields that are not listed in the of <i>Foreign Investment Access Negative List</i> and administrative approval, qualifications, national security and other related measures shall be implemented in accordance with the current regulations.	
	8	If the <i>Arrangement of Mainland and Hong Kong for Closer Economic and Trade Relations</i> and its follow-up agreements, the <i>Arrangement of Mainland and Macao for Closer Economic and Trade Relations</i> and its follow-up agreements, the <i>Cross-Strait Economic Cooperation Framework Agreement</i> and its follow-up agreements, and the international treaties or agreements concluded or participated by China have more preferential provisions on the access treatment of foreign investors, implement in accordance with the relevant provisions. In special economic zones such as free trade pilot zones, more preferential opening-up measures are implemented for eligible investors in accordance with relevant regulations.	

Support Category	S/N	Key Policy Points	Basis
Market access	9	Completely remove restrictions on the business scope of financial institutions such as foreign banks, securities companies, and fund management companies in China to enrich market supply and enhance market vitality.Reduce the quantitative access requirements for foreign investors to invest in the establishment of banking and insurance institutions and carry out related businesses, and cancel the total asset requirements for foreign banks to establish foreign-funded corporate banks and branches in China.Abolish the requirements for the operating life and total assets of foreign insurance brokerage companies operating insurance brokerage business in China.Expand the scope of shareholders for investment in foreign banks and foreign insurance institutions, and abolish the requirement that the sole or major shareholder of a Sino-foreign joint venture bank must be a financial institution. Allow foreign insurance group companies to invest in the establishment of insurance institutions.Continue to support the handling of administrative licensing matters such as the establishment and change of foreign-funded insurance companies and their branches in accordance with the principle of consistency between domestic and foreign companies.In 2020, the restriction that securities companies, securities investment fund management companies, futures companies, and life insurance companies shall hold no more than 51% of foreign shares is lifted.	<i>Opinions of the State Council on Further Doing a Good Job in Utilizing Foreign Capital (GF [2019] No. 23)</i>
	10	All regions shall ensure that new energy vehicles produced by domestic and foreign automobile manufacturers enjoy the same market access treatment.Revise the parallel management method for the average fuel consumption of passenger car companies and the points of new energy vehicles. After the foreign party and the Chinese joint venture partner reach an agreement, the foreign party is allowed to transfer the points between the complete-vehicle companies invested in China.	
	11	Unify the scope of business contracted by domestic and foreign construction enterprises.Adhere to the principle of equal treatment for domestic and foreign institutions, and carry out the qualification examination and approval of compulsory product certification institutions.Increase the number of chemical physical hazard identification agencies, and no restrictive conditions should be set for foreign-invested enterprises.	
	12	Allow foreign institutions to rate all types of bonds in the inter-bank bond market and the exchange bond market when conducting credit rating services in China.	<i>Relevant Measures of the State Council on Further Expanding the Opening-up of the Financial Industry</i>
	13	Encourage overseas financial institutions to participate in the establishment and investment in the wealth management subsidiaries of commercial banks.	
	14	Allow foreign asset management institutions to establish wealth management companies controlled by foreign parties with subsidiaries of Chinese-funded banks or insurance companies.	

Support Category	S/N	Key Policy Points	Basis
Market access	15	Allow foreign financial institutions to invest in the establishment of and participate in pension management companies.	<i>Relevant Measures of the State Council on Further Expanding the Opening-up of the Financial Industry</i>
	16	Support foreign-funded companies for their wholly-owned establishment of or equity participation in currency brokerage companies.	
	17	The transition period when the restriction on foreign equity ratio in personal insurance is raised from 51% to 100% is advanced from 2021 to 2020.	
	18	Abolish the requirement that domestic insurance companies hold no less than 75% of the total shares of insurance asset management companies, and allow foreign investors to hold more than 25% of the shares.	
	19	Relax the entry conditions for foreign-funded insurance companies and abolish the 30-year operating life requirement.	
	20	The time point originally scheduled to be lifted in 2021 for the foreign shareholding ratio of securities companies, fund management companies and futures companies is brought forward to 2020.	
	21	Allow foreign institutions to obtain Type A lead underwriting license for the inter-bank bond market.	
	22	Encourage manufacturing enterprises to use their own industrial land to develop productive services under the premise of conforming to the national land and space plan. The land use and right types may not be changed temporarily. Eliminate the differential treatment between the manufacturing and service industries in the application of preferential policies and the use of energy resources. Manufacturing companies adopt the same price policy as the general industry for their service business in terms of electricity, water, and gas.	<i>Guiding Opinions of the Fifteen Departments on Further Promoting the Development of Service-oriented Manufacturing (GXBLZF [2020] No. 101)</i>
	23	Starting from January 1, 2020, the foreign investment ratio of joint-stock insurance companies (hereinafter referred to as joint-stock life insurance companies) operating life insurance business is officially lifted, and the foreign investment ratio of joint-stock life insurance companies can reach 100%.	<i>Notice of the General Office of the China Banking and Insurance Regulatory Commission on Time Point for Clear Cancellation of the Restriction on Foreign Shareholding Ratio of Joint-Stock Life Insurance Companies (YBJBF [2019] No. 230)</i>

Support Category	S/N	Key Policy Points	Basis
Market access	24	Implement the opening up policy of the financial industry. Relax restrictions on foreign banking business, allow foreign banks to engage in agency issuance, redemption, underwriting of government bonds, and agency collection and payment services, change the lower limit of the amount of fixed deposits that foreign bank branches can absorb from Chinese citizens from not less than RMB 1 million Yuan per transaction to not less than RMB 500,000 Yuan per transaction, and cancel the approval for foreign banks to conduct RMB business. Abolish the conditions for the sole or controlling shareholder of the proposed wholly foreign-owned bank, the sole or major foreign shareholder of the proposed Sino-foreign joint venture bank, and the total assets of the foreign bank, which intends to establish a branch, at the end of the year before the application for establishment is filed. Cancel the condition that the sole or major Chinese shareholder of the proposed Sino-foreign joint venture bank should be a financial institution. Allow foreign insurance group companies to invest in the establishment of foreign insurance companies, and foreign financial institutions to buy shares in foreign insurance companies. Support the handling of administrative licensing matters such as the establishment and change of foreign-funded insurance companies and their branches in accordance with the principle of consistency between domestic and foreign companies.	<i>Notice on Printing and Distributing Tianjin's Implementation Plan for Further Doing a Good Job in Utilizing Foreign Capital (JSZZ [2020] No. 1)</i>
	25	Unify the scope of business contracted by domestic and foreign construction companies, encourage foreign-invested construction companies to apply for engineering design qualifications and engineering survey qualifications, and the application conditions and application procedures are the same as domestic-funded enterprises. Support foreign-funded project units to organize bidding activities, and set no restrictions on foreign-funded bidding companies.	
	26	Remove restrictions on the proportion of foreign shares held by Chinese banks and financial asset management companies in Tianjin, support foreign banks to set up branches and subsidiaries in Tianjin at the same time, and support wholly foreign-owned banks, Sino-foreign joint venture banks, and foreign bank branches to apply for RMB business at the same time they submit their applications for opening.	<i>Notice of the General Office of Tianjin Municipal People's Government on Several Measures of Tianjin to Expand Opening up and Build a New System of Open Economy (JZBF [2019] No. 25)</i>
	27	Remove foreign investment restrictions on railway passenger transportation companies, international maritime transportation, and international shipping agencies, and allow foreign investors to invest in air transportation sales agency companies. Relax the conditions for foreign investors to establish investment companies, reduce the total assets of foreign investors to no less than US\$200 million in the year before the application, and remove the restrictions on the number of foreign-invested enterprises that foreign investors have established in China.	
Profit reinvestment	28	The scope of application of the policy of temporarily not levying withholding income tax on domestic direct investment from foreign investors' distribution of profits from domestic resident enterprises is extended from foreign investment encouraged projects to all non-prohibited foreign investment projects and fields. This Notice shall be implemented from January 1, 2018.	<i>Notice Concerning Expansion of the Application Scope of the Temporary Non-collection of Withholding Income Tax Policies for Foreign Investors Who Use Distribute Profits for Direct Investment (CS [2018] No. 102)</i>

III. Headquarters Economic Policies and Measures

Support Category	S/N	Key Policy Points	Basis
Regional headquarters and headquarters-type organizations of multinational companies	1	The regional headquarters and headquarters-type organizations which have newly registered (or moved) in Tianjin and passed the certification after November 16, 2017, with the registered capital actually paid by the regional headquarters of not less than 10 million US dollars and by the headquarters-type organizations of not less than 5 million U.S. dollars, can enjoy financial subsidies and rewards in accordance with the <i>Notice of Tianjin Municipal Commission of Commerce and Municipal Finance Bureau on Printing and Distributing the Measures for the Use and Management of Special Funds to Encourage the Development of Regional Headquarters and Headquarters-type Organizations of Multinational Companies</i> (JSWZG [2018] No. 10).	<i>Notice of the Municipal Bureau of Commerce and Other 12 Departments on Printing and Distributing Several Provisions of Tianjin to Encourage Multinational Companies to Set up Regional Headquarters and Headquarters-type Organizations</i> (JSXG [2019] No. 2)
	2	Regional headquarters or headquarters-type organizations that have received financial subsidies should have been operating in Tianjin for ten years and have not withdrawn registered capital. Otherwise, the financial subsidies and incentive funds already enjoyed should be returned. The municipal competent department of commerce publicizes the list of regional headquarters and headquarters-type organizations that have operated in Tianjin for less than ten years, have withdrawn registered capital and have not returned financial subsidies and incentive funds, on the government portal website.	
	3	Further relax the conditions for the establishment of investment companies by foreign investors, and cancel the requirements for paid-in registered capital in China. Investment companies may establish financial companies in accordance with the <i>Administrative Measures for Enterprise Group Finance Companies</i> to provide centralized financial management services for their investment companies in China.	
	4	The regional headquarters may establish a unified internal fund management system to implement unified management of its own funds. Qualified regional headquarters and headquarters-type institutions may, after filing with the Tianjin Branch of the State Administration of Foreign Exchange, carry out the centralized operation and management of cross-border funds of multinational companies in accordance with regulations.	
	5	When investors from Hong Kong, Macau, and Taiwan regions register and set up regional headquarters and headquarters-type institutions in Tianjin, this regulation shall be referred to for implementation. This regulation will come into effect on the date of issuance and will be valid until November 7, 2024.	

Support Category	S/N	Key Policy Points	Basis
Regional headquarters and headquarters-type organizations of multinational companies	6	<p>Criteria for start-up funding. For regional headquarters and headquarters-type organizations that have registered and moved into Tianjin after November 16, 2017, if the number of employees is more than 10, they will be given RMB 5 million Yuan as a start-up subsidy. Starting from the next year of registration or moving into Tianjin, start-up subsidy funds will be distributed at a rate of 40%, 30%, and 30% in three years.</p>	<p><i>Notice of the Municipal Commission of Commerce and the Municipal Bureau of Finance on Printing and Distributing the Measures for the Use and Management of Special Funds in Tianjin to Encourage the Development of Regional Headquarters and Headquarters-type Organizations of Multinational Companies (JSWZG [2018] No. 10)</i></p>
	7	<p>Criteria for renting subsidies. For regional headquarters and headquarters-type organizations that have registered and moved into Tianjin after November 16, 2017, if the number of employees is more than 10, a one-time financial subsidy of RMB 1,000 Yuan per square meter for newly purchased and built self-use office buildings, with the maximum subsidy amount not exceeding RMB 10 million Yuan; for lease of office premises for self-use, a subsidy of 30% of the rent for three years shall be given according to the standard of no more than 1,000 square meters of office space and no more than RMB 8 Yuan per square meter per day.</p>	
	8	<p>Reward standard. A one-time subsidy of RMB 5 million Yuan shall be given to those that have been recognized as the regional headquarters of investment multinational companies or the regional headquarters of management multinational companies in Tianjin after November 16, 2017, whose annual turnover has exceeded RMB 1 billion Yuan for the first time since the year of certification.</p> <p>For those that are recognized as multinational corporation headquarters-type organization after November 16, 2017, whose annual turnover exceeds RMB 500 million Yuan for the first time since the recognition year, a one-time reward of RMB 5 million Yuan will be given.</p>	
	9	<p>Subsidy for upgrading the level of the regional headquarters of multinational companies in Tianjin. For headquarters of multinational companies in Asia, Asia Pacific or larger regions newly established in Tianjin after November 16, 2017, if the number of employees is not less than 50 and the person in charge appointed by the parent company and the main senior management personnel related to the functions of the headquarters are permanently working in Tianjin, a start-up subsidy of RMB 8 million Yuan will be given, which will be distributed in proportions of 40%, 30%, and 30% in three years. If the established regional headquarters of multinational companies are upgraded to Asian, Asia-Pacific or larger regional headquarters, with no less than 50 employees, and the person in charge appointed by the parent company and the main senior management personnel related to the headquarters functions are permanently working in Tianjin, a one-time subsidy of RMB 3 million Yuan will be given.</p>	
10	<p>Subsidy for the integration of equity in the regional headquarters of investment companies. Appropriate funding will be given to the costs and expenses incurred by the regional headquarters of investment companies that Tianjin needs to focus on introducing due to their internal equity integration after being reviewed and approved by the Municipal Commission of Commerce, the Municipal Finance Bureau and relevant departments.</p>		

IV. Land Use Policies and Measures

Support Category	S/N	Key Policy Points	Basis
Comprehensive land price of expropriated area	1	The comprehensive land price standards for the acquisition of collective agricultural land include land compensation fees and resettlement subsidies, of which land compensation fees account for 40% and resettlement subsidies account for 60%. Compensation standards for expropriated collective construction land and unused land shall be implemented in accordance with the comprehensive land price standard of the expropriated area. The above land acquisition and compensation work must strictly implement the comprehensive land price standard of the acquired area, which shall not be adjusted at will.	<i>Notice of Tianjin Municipal People's Government on Adjusting the Comprehensive Land Price Standards for Requisitioned Areas in Tianjin (JZG [2021] No. 2)</i>
Preferential policies for corporate land use	2	Under the premise of conforming to the plan and not changing the use, the land price will not be increased for those that increase the utilization rate and floor area ratio of self-owned industrial land or storage land and use it for the construction of logistics facilities such as storage, distribution and transshipment.	<i>Notice of the General Office of the State Council on Forwarding the Implementation Opinions of the National Development and Reform Commission and the Ministry of Transport on Further Reduction of Logistics Costs (GBF [2020] No. 10)</i>
	3	Allow all localities to support manufacturing enterprises to carry out plant building additions, plant area renovations, internal land consolidation and expansion of production and storage sites in accordance with the law and thus to improve the level of intensive land use, and no more land premiums will be collected.	<i>Notice of the State Council on Several Measures to Actively and Effectively Utilize Foreign Capital to Promote High-quality Economic Development (GF [2018] No. 19)</i>
	4	Foreign-invested enterprises that obtain state-owned land use rights by paying site use fees shall pay site use fees in accordance with relevant contracts. Foreign-invested enterprises do not need to pay site usage fees if they rent houses.	<i>Notice of the Ministry of Finance, the Ministry of Land and Resources and the Ministry of Commerce on Further Clarifying Issues Concerning Site Use Fees for Foreign-invested Enterprises (CS [2018] No. 16)</i>

Support Category	S/N	Key Policy Points	Basis
Bidding, auction and listing of industrial land	5	For the transfer of use rights of the land that has comprehensive goals or specific social and public welfare construction conditions, with relatively high development and construction requirements, if only a few units and individuals may have the intention to accept the transfer, bidding can be used.	<i>Notice on Printing and Distributing the Administrative Measures for the Bidding, Auction and Listing of Industrial Land in Tianjin (JZBF [2019] No. 22)</i>
	6	Units or individuals may apply for land use to the municipal or district tangible land transaction market for specific plots of land that they intend to use, and make the commitment on the land price and performance conditions. Upon review, if the land price and performance conditions promised by the unit or individual who proposed the pre-application for land use are acceptable, the tangible land transaction market will organize and implement bidding, auction, and listing activities in a timely manner. Units and individuals that submit pre-applications for land use shall participate in the bidding or auction of land, and the quotation shall not be lower than the announced initial price of the land.	
	7	The planning and natural resources management department signs the land transfer contract with the successful bidder at the time specified in the bid-winning notice or transaction confirmation. The successful bidder pay the land use right transfer price according to the land transfer contract, and then hold the land transfer contract and the payment vouchers for the transfer price of the land use rights to go through the real estate registration procedures in accordance with the regulations.	
	8	Without the approval of the assignor, the nature and use of the industrial land shall not be changed without authorization, and otherwise the land shall be recovered in accordance with the law. The transfer of state-owned land use rights shall be reviewed by the planning and natural resource management departments before the transfer between the transaction parties, and the transfer shall be approved if the conditions stipulated by laws and regulations are met. Where the transferee transfers the land, the new transferee shall continue to fulfill the requirements of the land use conditions stipulated in the land transfer contract.	


Support Category	S/N	Key Policy Points	Basis
Industrial plant sales	9	This <i>Notice</i> is applicable to the sales and retransfer of newly built industrial plants (excluding projects that have undergone the first registration of real estate) within the scope of industrial parks approved by the State Council and the Municipal People's Government and the Beijing-Tianjin-Hebei industrial transfer key undertaking platform of Tianjin (hereinafter collectively referred to as the industrial parks), which are used for industrial land and are constructed in accordance with the construction project design plan approved by the Planning and Resources Department and whose main structure has been capped.	<i>Notice of the Municipal Commission of Housing and Urban-Rural Development on Supporting the Sales of Industrial Plants and Promoting the Development of High-end Industrial Clusters (JZJF [2020] No. 3)</i>
	10	The sale of industrial plants shall comply with the relevant national and municipal regulations and the requirements of the local people's government for the industrial positioning of the relevant industrial parks and other indicators.	
	11	Industrial plants can be sold by building, storey or set. In principle, the minimum sales unit construction area shall not be less than 500 square meters. For industrial plants that have obtained construction permits for construction projects before August 1, 2020, the minimum sales unit construction area shall not be less than 300 square meters.	
	12	The sales target of the industrial plant and the buyer of the re-transferred industrial plant shall be a legally registered enterprise and meet the requirements of the people's government of the project area or the management committee of the industrial park for the industry category of the enterprise.	
Industrial project clustering compatibility	13	Guide projects to concentrate on all levels of compliance industrial parks. If the floor area ratio of standard factory buildings in the national and municipal development zones exceeds 1.2, the planned indicators for the newly added construction land required shall be guaranteed by the municipal planning and natural resource management departments as a priority.	<i>Notice of the General Office of Tianjin Municipal People's Government on Printing and Distributing the Implementation Measures of Tianjin Municipality on Optimizing Industrial Land Management and Promoting Industrial Structure Adjustment and Upgrade (JZBF [2018] No. 55)</i>
	14	Encourage compatible and compound use of land. After the investment or relevant industry authorities provide the project's compliance certification documents and the planning and natural resources departments have made full demonstration, if the area of the production service, administrative office, and living service facilities of the new industry industrial project land accounts for no more than 15% of the total construction area of the project, it can still be managed according to industrial use. Science and education land can be compatible with R&D and pilot tests, scientific and technological service facilities and projects, and life service facilities. The proportion of the building area of compatible facilities shall not exceed 15% of the total building area of the project. For the transfer of compatible land, the supply method shall be determined according to the main purpose, and if the compatibility is added to the existing construction land, the land use formalities can be handled by agreement.	

Support Category	S/N	Key Policy Points	Basis
Securing land for new projects	15	Support the integrated development of the physical industry and the scientific research and innovation industry. For the transformation of traditional industrial enterprises into advanced manufacturing enterprises and for the integrated development of manufacturing, cultural creativity, and scientific and technological service industries with the use of stock real estate, the transitional policy of continuing to use land according to the original purpose and land rights can be implemented.	<p><i>Notice of the General Office of Tianjin Municipal People's Government on Printing and Distributing the Implementation Measures of Tianjin Municipality on Optimizing Industrial Land Management and Promoting Industrial Structure Adjustment and Upgrade (JZBF [2018] No. 55)</i></p>
	16	Support the construction of innovation and entrepreneurship space. For institutions such as national independent innovation demonstration zones, development zones, national university science parks, small business entrepreneurship bases, universities, science and technology institutes, etc. which use existing real estate to establish crowd-creation spaces, the transitional policy of continuing to use land according to the original purpose and land rights can be implemented.	
	17	For market entities that need to enjoy the above-mentioned industrial policies, the investment or relevant industry authorities shall, in accordance with relevant national regulations, provide the planning and natural resources management departments with project compliance documents, and it cannot be implemented until the planning and natural resources management departments make registration. The transition period is limited to five years. If the five-year period expires and the transfer involves related land use procedures, it can be handled by agreement according to the new use, new right type, and market price.	
Industrial land supply method	18	Make innovations for industrial land supply methods. For the supply of industrial land, it can be transferred by bidding, auction and listing according to the maximum 50-year legal transfer period; the methods such as long-term lease, combination of lease and transfer, first lease and then transfer, flexible term transfer, etc. can also be adopted. The approval management shall be implemented based on the current industrial land transfer procedures.	
	19	Explore leasing methods to supply industrial land. For state-owned construction land supplied by the government by way of lease, the longest period of land lease shall not exceed 20 years, and the land rent may not be adjusted during the lease period. After paying rent in accordance with the land lease contract, the lessee shall apply for real estate registration with the land lease contract, rent payment vouchers, tax payment certificates and other materials.	
	20	Explore the combination of lease and transfer to supply industrial land. For state-owned construction land supplied by the government in a combination of lease and transfer, the planning and natural resource management departments issue planning conditions for the land consolidation unit and handle subsequent planning permission procedures for the transferee (lessee) after the land is transferred (leased). Plant and supporting land, enterprise internal administrative office and living service facilities and other production and office land can be supplied by way of transfer, and the transfer period is generally not more than 20 years; the open-air storage yard, open-air operation site, parking lot and other supporting facilities land can be supplied by lease, and the term of a single lease is generally not more than 5 years.	

Support Category	S/N	Key Policy Points	Basis
Industrial land supply method	21	<p>Explore the supply of industrial land by first lease and then transfer. For the state-owned construction land supplied by the government in the form of lease first and then transfer, the total period of land supply generally does not exceed 20 years. The successful bidder shall first sign a land lease contract with the planning and natural resources management department. The lease term is 6 years (including 3 years for infrastructure lease and 3 years for production lease), and the rent standard shall be determined based on 20% of the initial price for the public bidding, auction and listing, and a one-time charge will be implemented. The lessee shall submit an application for inspection and evaluation 3 months before the expiration of each stage in accordance with the agreement in the land lease contract. The inspection and evaluation work for the lease periods of infrastructure construction and the operation is led and organized by the assessment department determined by the district people's government, coordinated by the departments of planning and natural resources, industry and information technology, housing and urban-rural construction. If it meets the requirements of the land lease contract after acceptance evaluation, the lessee can apply to the planning and natural resources management department for land transfer procedures with the acceptance evaluation qualification certificate. The planning and natural resources management department shall determine the land use right holder by agreement and sign state-owned construction land use right transfer contract. If it is transferred after the lease expires, the transfer fee standard is determined by the difference between the total bid price and the paid rent (the rent is regarded as the transfer fee paid in advance). If the requirements of the land lease contract are not met, it shall be handled by rectification within a fixed time of period. The total period of rectification shall not exceed 1 year, and the annual rent for the rectification period shall be paid according to the average annual rent of the previous 6 years. After the expiration of the rectification period, if the requirements of the land lease contract are not met, the land transferor shall, in accordance with the agreement, recover the land use right and above-ground buildings, structures and other ancillary facilities free of charge.</p>	<p><i>Notice of the General Office of Tianjin Municipal People's Government on Printing and Distributing the Implementation Measures of Tianjin Municipality on Optimizing Industrial Land Management and Promoting Industrial Structure Adjustment and Upgrade (JZBF [2018] No. 55)</i></p>
	22	<p>The land lease contract should specify that it is not required to handle real estate registration and the right to use state-owned construction land, buildings, structures and other ancillary facilities on the ground may not be subletted or mortgaged. After paying the rent, the lessee shall apply for the approval for construction land with the land lease contract, rent payment certificate, tax payment certificate and other materials. During the land transfer period, the transferee shall apply for real estate registration with the contract and the transfer payment certificate, tax payment certificate and other materials after fully paying land price.</p>	
	23	<p>Implement a flexible period transfer system for industrial land. For state-owned construction land supplied by the government in a flexible period transfer method, the transfer period generally does not exceed 20 years. After the transferee has paid the transfer fee, it shall apply for the construction land approval and real estate registration with the transfer contract, the transfer payment certificate, tax payment certificate and other materials.</p>	

Support Category	S/N	Key Policy Points	Basis
Industrial land supply method	24	<p>Improve the renewal use system of industrial land. The land transferee or the lessee shall, before the expiration of the state-owned construction land use right, and in accordance with the effective time limit agreed in the contract, submit an application for renewal of the use to the transferor (lessor). If it is in line with the overall land use planning, urban and rural planning and industrial development planning, and the assessment department determined by the district people's government takes the lead in organizing statistics, planning, natural resources, industry and information technology, taxation and other departments to comprehensively evaluate project output, taxation, etc. If the use conditions stipulated in the contract are met, it is determined to continue the use by the transfer or lease method, combined with the original land use right type. If the transferee or lessee has not filed an application for renewal, or the application for renewal has not been approved, the construction land shall be withdrawn in accordance with the law after the expiry of the right to use state-owned.</p>	
Industrial land supply and use supervision	25	<p>On the premise that the existing industrial production land is in compliance with the plan and does not change its use, the land transfer price will not be increased if the land utilization rate and the plot ratio are increased.</p>	<p><i>Notice of the General Office of Tianjin Municipal People's Government on Printing and Distributing the Implementation Measures of Tianjin Municipality on Optimizing Industrial Land Management and Promoting Industrial Structure Adjustment and Upgrade (JZBF [2018] No. 55)</i></p>
	26	<p>Improve the exit mechanism of industrial projects. Before the agreed start date of the industrial project or after the completion, if the enterprise cannot develop, construct or operate due to its own reasons, the transferee or lessee may apply for the cancellation of the state-owned construction land use right transfer (lease) contract. With the consent of the transferor (lessor), the contract shall be terminated in accordance with the agreement, and the right to use state-owned construction land shall be recovered and the compensation shall be provided in accordance with the law; the compensation for buildings on the ground can be stipulated in advance in the state-owned construction land transfer (lease) contract to adopt residual value compensation, free recovery, and restoration of the original state of the land by the transferee or lessee for disposal. After the agreed start date and before the completion of the industrial project, it shall be implemented in accordance with the <i>Measures for the Disposal of Idle Land</i>.</p>	
	27	<p>Support enterprises to withdraw from surplus industrial land. The purchase price of the surplus industrial land for the withdrawal of the enterprise shall be negotiated and determined by the government and the enterprise. Appropriate financial costs and administrative expenses may be added to the original transfer price. In principle, it shall not be higher than the average price of industrial land in the previous year. The land after withdrawal shall be re-arranged for use in accordance with the requirements of urban and rural planning. After approval in accordance with the law, the surplus industrial land used by the enterprise within the project land that meets the transfer conditions agreed in the contract can be divided and transferred.</p>	

V. Registration Policies and Measures

Support Category	S/N	Key Policy Points	Basis
Market entity registration	1	The <i>Regulations of the People's Republic of China on the Administration of Market Entities Registration</i> , adopted at the 131st executive meeting of the State Council on April 14, 2021, are hereby promulgated and shall come into force on March 1, 2022.	<p><i>Regulations of the People's Republic of China on the Administration of Registration of Market Entities</i> (Order No. 746 of the State Council of the People's Republic of China)</p> <div style="text-align: center;">  </div> <p>Scan the QR code to get the full text of the regulations</p>
Real estate registration	2	Starting from April 1, 2021, the time limit for the registration of various types of real estate in Tianjin has been reduced from the current “0, 3, 5” working days to “0, 1, 3” working days. Specifically, real estate objection registration, seizure registration, inter-enterprise transfer registration, first registration of land use rights, easement registration, “Yi Wang Tong” bank terminal and “Jin Xin Deng” APP mobile terminal online business are completed immediately; real estate change registration, cancellation registration, offline mortgage registration (excluding mortgage registration of construction in progress), first registration of housing ownership of low-risk social investment projects, and transfer registration of newly built commercial houses are completed within 1 working day; general registrations such as the first registration of house ownership, real estate transfer registration, construction-in-progress mortgage registration (offline), advance notice registration, correction registration, etc. other than those mentioned above are completed within 3 working days. Among them, if a stock house is purchased by loan and the house is mortgaged, the mortgage registration time limit shall be calculated from the point of approval of the house transfer registration. The time for announcements, public announcements, and applicants' supplementary materials involved in the registration of real estate shall not be included in the registration time limit.	<p><i>Notice of the Municipal Bureau of Planning and Resources on Further Compressing the Time Limit for Real Estate Registration</i> (JGZDJF [2021] No. 57)</p>
	3	Starting from August 1, 2020, Tianjin's tax authorities shall fully station in real estate registration service sites. All kinds of real estate registration tax-related matters can be handled in one window at the local real estate registration service center.	<p><i>Announcement of the State Administration of Taxation, Tianjin Municipal Taxation Bureau and Tianjin Municipal Planning and Natural Resources Bureau on Further Optimizing the Implementation of “One Window Acceptance and Parallel Processing” of Real Estate Registration</i> ([2020] No. 6)</p>

Support Category	S/N	Key Policy Points	Basis
Real estate registration	4	Implement the online handling of real estate registration. Starting from February 12, 2020, all mortgage registration services other than the mortgage registration of construction in progress can be handled in 34 financial institutions cooperating with the Bureau through the “Online Real Estate Registration” system, which will continuously expand the scope of cooperation with financial institutions. Starting from February 20, 2020, the Tianjin Real Estate Registration APP is launched to realize the functions of online application for change registration, transfer registration, online pre-review, online consultation, online inquiry, etc., and gradually covers all types of registration services.	<i>Implementation Rules of the Tianjin Municipal Planning and Natural Resources Bureau on Several Measures for Tianjin to Win the Battle against the COVID-19 and Further Promote Economic and Social Development</i> (JGZYF [2020] No. 41)
Domicile registration	5	If enterprises in Tianjin have multiple actual business locations in Tianjin area other than their domicile (business location), they may independently choose to declare multi-site information at the market supervision department where the domicile (business location) or other actual business locations are located; where pre-approval is involved, branch registration shall be carried out.	<i>Notice of the General Office of Tianjin Municipal People's Government on Printing and Distributing the Administrative Measures for Residence (Business Place) Registration of Market Entities in Tianjin</i> (JZBG [2020] No. 14)
	6	The same address that meets the regulations in Tianjin area can be registered as the residence (business location) of multiple market entities, except that the relevant regulations restrict the registration of multiple market entities with special management requirements at the same address.	
Business establishment registration	7	Starting from October 1, 2019, the time limit for starting a business is reduced from 3 working days to less than 1 working day, further enhancing the facilitation of starting a business.	<i>Notice of Tianjin Municipal Market Supervision and Administration Commission on Issuing Several Measures for Further Deepening the Reform of the Business Environment</i> (JSCJGG [2019] No. 4)
Foreign-invested enterprise registration matters	8	Clarify the currency expression of the registered capital (the amount of capital contribution). The registered capital (the amount of capital contribution) of a foreign-invested enterprise can be expressed in Renminbi or in other freely convertible foreign currencies. The conversion between foreign currency as registered capital (the amount of capital contribution) and renminbi or between foreign currency and foreign currency shall be calculated at the mid-rate of the exchange rate announced by the People's Bank of China on the day of incurrence (payment), and where laws, administrative regulations or decisions of the State Council provide otherwise, those provisions shall apply.	<i>Notice of the State Administration for Market Regulation on implementing the Foreign Investment Law and doing a Good Job in the Registration of Foreign-Invested Enterprises</i> (GSJZ [2019] No. 247)

Support Category	S/N	Key Policy Points	Basis
Registration facilitation	9	Relaxing the registration conditions of residence (business premises), and operators who carry out business activities through e-commerce platforms can use the online business premises provided by the platform to apply for registration of individual industrial and commercial households. Relax the restrictions on the registration of business names in emerging industries, and allow the use of words that reflect the characteristics of new business forms as business names.	<i>Guiding Opinions of the General Office of the State Council on Promoting the Standardized and Healthy Development of Platform Economy</i> (GBF [2019] No. 38)
	10	Simplify the “subject qualification” certification documents for foreign investors to establish foreign-invested enterprises in Tianjin. Foreign (regional) companies, enterprises and other economic organizations only need to submit the registration documents of the country (region) where they are located, and foreign natural persons only need to submit a copy of their passport (including visa documents), with no need to submit notarization, certification or forwarding documents.	<i>Notice of the General Office of Tianjin Municipal People's Government on Several Measures for Tianjin to Expand Opening up and Build a New System of Open Economy</i> (JZBF [2019] No. 25)
	11	When registering for reinvestment of foreign-invested enterprises, they are exempt from submitting the resolutions of the board of directors or the shareholders’ meeting, the foreign-invested enterprise approval certificate (copy), the audited balance sheet, the fully paid-up registered capital verification report issued by the statutory capital verification agency, proof of payment or exemption of income tax, etc. If the reinvestment involves the contents of the negative list of foreign investment, only the application, the resolution made in accordance with the law and the articles of association of the invested company are required to be submitted to the competent commercial authority for approval.	
	12	Optimize medical device production license procedures for enterprises entering Tianjin that are engaged in the production of second and third types of medical devices, shorten the production license time, and issue medical device production licenses before they are put into production. For enterprises entering Tianjin, which are engaged in the operation of medical devices, operating permits will be issued as soon as conditions are met. For the second-class medical device products that have moved from Beijing to Tianjin and have been registered in Beijing, they only need to submit the production condition report and product inspection report to obtain the product registration certificate. Implement the combined handling of changes in the GSP certification of pharmaceutical wholesale and retail enterprises and changes in the pharmaceutical business licenses.	<i>Several Opinions of Tianjin Municipal Market Supervision and Administration Commission on Further Supporting the High-Quality Development of Tianjin's Biomedical Industry</i> (JSCJGY [2019] No. 6)

VI. Construction Project Approval

Support Category	S/N	Key Policy Points	Basis
Land use list system	1	Promote the “land use list system”. If geological hazard risk assessment, earthquake safety assessment, water resource demonstration (except in special circumstances), and water and soil conservation plan are required, the planning and resources department shall organize and implement it uniformly, and the land transferee does not need to conduct relevant assessment and evaluation. Relevant administrative departments or municipal public service units respectively put forward technical design points based on the status quo of the land census and evaluation and evaluation indicators, and the planning and resources department summarizes the list and distributes it to the land transferee. The land transferee can start engineering scheme design according to the list.	<i>Notice of the General Office of Tianjin Municipal People's Government on Printing and Distributing Several Measures for Deepening the Reform of the Approval System of Construction Projects and Optimizing the Business Environment in Tianjin (JZBF [2021] No. 2)</i>
	2	Fully implement regional assessment. Extend the scope of implementation of regional assessment to various development zones, industrial parks, and pilot free trade zones (districts) of Tianjin, as well as other areas with conditions, and the regional people's government shall organize the implementation of regional assessments after determination. Before land supply, prepare regional assessment reports such as energy conservation assessment, environmental impact assessment, earthquake safety assessment, geological disaster risk assessment, water resource demonstration, water and soil conservation plan, etc. and carry out regional assessment review, and provide the assessment review results to enterprises for sharing. Construction projects are no longer evaluated and approved separately.	
Streamlining the approval process	3	Further reduce the approval time. For general social investment construction projects, the approval time from project filing to obtaining construction permits is reduced to 40 working days. The approval time for construction project design plan review and construction project planning permit issuance is reduced from 20 working days to no more than 15 working days.	
	4	Simplify the application process for land use planning permission. For construction projects that obtain state-owned land use rights through public transfer, they will directly receive a construction land planning permit after signing a contract for the transfer of state-owned construction land use rights.	
	5	Implement online automatic filing. When a social investment filing-type construction project enters the Tianjin Municipal Engineering Construction Project Joint Approval System (hereinafter referred to as the “joint approval system”) to declare matters to be approved for the first time, the project filing will be automatically completed and the construction project code will be generated.	
	6	Promote parallel approval for access projects of municipal public service facilities. The time for municipal public service facilities to apply for installation shall not exceed 4 working days.	

Support Category	S/N	Key Policy Points	Basis
Simple low-risk project	7	Expand the scope of simple low-risk projects. On the basis of the pilot reform, expand the scope of simple low-risk projects from a construction area of no more than 5,000 square meters to social investment factory building and free storehouse with the area of no more than 10,000 square meters (excluding underground projects), building height of no more than 24 meters, and with single function.	<p><i>Notice of the General Office of the Tianjin Municipal People's Government on Printing and Distributing Several Measures for Deepening the Reform of the Approval System for Construction Projects and Optimizing the Business Environment in Tianjin (JZBF [2021] No. 2)</i></p>
	8	Deepen the reform of construction drawing review. For newly-built or expanded social investment factory buildings and free warehouses with the single building area of not greater than 10,000 square meters (excluding underground projects), building height of not greater than 24 meters, and with single functions, construction drawing review will no longer be mandatory. The construction unit may voluntarily choose to implement the notification and commitment system for the design quality of construction drawings, or entrust a qualified construction drawing review agency to review the construction drawing design documents.	
	9	Consolidate engineering construction permit stage and construction permit stage. It is unnecessary for simple low-risk projects to review the construction project design plan, and the construction unit can apply for construction project planning permit, construction project quality supervision procedures and construction project construction permit at the same time.	
	10	It is unnecessary to for simple low-risk projects carry out evaluation work, such as energy-saving evaluation, geological hazard risk evaluation, and earthquake safety evaluation.	
	11	It is unnecessary for simple low-risk projects to go through the filing procedures of construction project environmental impact registration forms.	
	12	The local pipeline connection services provided by municipal public service units do not need to go through project filing, project planning, construction permits and other matters.	

Support Category	S/N	Key Policy Points	Basis
<p>Simple infrastructure project handling</p>	13	<p>For power line reconstruction, original line reconstruction or capacity expansion, original poles and towers hanging lines, original line tower transformations, poles and towers erected in protected areas under the original lines, extension and laying of cables of existing power facilities (power pipes, trenches, tunnels, integrated pipe gallery, etc.) etc., with the original path unchanged, the planning approval procedures will no longer be processed. For power line projects of 35 kV and below with a path length of no more than 200 meters, the planning approval procedures will no longer be processed. For the water supply and drainage access supporting projects with a length of less than 200 meters, the administrative licensing matters related to project planning are no longer handled.</p>	<p><i>Notice of the Municipal Bureau of Planning and Resources on Printing and Distributing the Work Measures on Implementing and Deepening the Reform of the Approval System for Construction Projects and Further Optimizing the Business Environment (JGZYF [2021] No. 92)</i></p>
<p>Approval procedures for planning land use for foreign-funded projects</p>	14	<p>Combine planning site selection and land use pre-examination, combine construction land planning permission and land use approval, promote multi-test integration and multi-inspection integration, promote information sharing, and simplify approval materials.</p> <p>For the combined handling of construction project site selection opinions and construction project land pre-examination, the processing time for projects that need to be handled separately shall not exceed the time limit for handling the combined matters. For the public transfer of land, the land use planning permit and the land use approval letter shall be combined for handling.</p> <p>If a construction project needs to simultaneously occupy and dig urban roads and occupy public green space, relevant procedures shall be handled in parallel.</p> <p>For industrial projects that do not involve special requirements such as hazardous chemicals and protection of cultural relics, after the proposed investment construction unit has made a credit commitment in the early stage of the land, the planning department can first carry out follow-up work. After the construction unit obtains the land, the project construction permit and construction permit are combined for approval in one stage.</p>	<p><i>Opinions of the State Council on Further Doing a Good Job in the Utilization of Foreign Capital (GF [2019] No. 23)</i></p> <p><i>Notice of Tianjin Municipal People's Government on Printing and Distributing the Implementation Plan for Deepening the Reform of the Approval System for Construction Projects in Tianjin (JZF [2019] No. 25)</i></p>

**Chapter VI Key Points of Policies and Measures for
the Protection of Rights and Interests of Foreign-invested Enterprises**

I. Protection of Rights and Interests Such as Intellectual Property

Support Category	S/N	Key Policy Points	Basis
Administrative licensing	1	All districts and departments shall strictly abide by the <i>Foreign Investment Law</i> , <i>Administrative Licensing Law</i> and other laws and regulations to implement administrative licensing for foreign investment, and shall not change the scope, procedures and standards of administrative licensing without authorization. Administrative agencies and their staff shall not force or disguisedly force foreign investors and foreign-invested enterprises to transfer technology through administrative licensing, supervision, inspection, administrative compulsion, etc.	<i>Notice of the Municipal Bureau of Commerce and the Municipal Development and Reform Commission on Printing and Distributing Implementation Plan of Tianjin for Further Doing a Good Job in Utilizing Foreign Capital (JSZZ [2020] No. 1)</i>
Participating in standard setting	2	Implement the <i>Work Plan of Tianjin for Implementing the Special Action for Standardization and Upgrading of Industries and Enterprises</i> , and support enterprises to participate in the work of standardizing. Implement the <i>Tianjin Standardization Funding Projects and Fund Management Measures (Trial)</i> and encourage enterprises to lead the formulation of standards.	
Government procurement	3	Comprehensively clean up regulations and practices that impede fair competition in the government procurement field, and further optimize the business environment for government procurement. In terms of government procurement information release, supplier condition determination, bid evaluation standards, etc., no discriminatory treatment shall be imposed on foreign-invested enterprises, and the supplier's ownership form, organizational form, shareholding structure, or investor's country, and product or service brand shall not be restricted.	

Support Category	S/N	Key Policy Points	Basis
Priority review of patent pledge	4	Promote patent priority examination and patent pledge services. Establish a green channel for patent pledge registration, support enterprises to obtain loans from financial institutions through patent pledge methods to ease funding difficulties. For the patent evaluation fees incurred by the enterprise in obtaining loans from financial institutions through the pledge of invention and utility model patent rights, the maximum single subsidy amount shall not exceed RMB 30,000 Yuan, and the cumulative subsidy amount received by the same enterprise in the same year shall not exceed RMB100,000 Yuan.	<i>Notice of the Municipal Market Supervision Commission on Printing and Distributing the Second Batch of Measures for Winning the COVID-19 Prevention and Control War and Serving Enterprises</i> (JSCJGY [2020] No. 2)
Reducing application time	5	Further reduce the time limit for patent application processing, speed up the filing and review of patent fee reduction, reduce the time limit for patent application acceptance from 3 working days to 1 working day, and reduce the filing and review time for patent application fee reduction from 25 natural days to 5 working days.	<i>Notice of Tianjin Municipal Market Supervision and Administration Commission on Issuing Several Measures for Further Deepening the Reform of the Business Environment</i> (JSCJGG [2019] No. 4)
Patent subsidy	6	Patent authorization subsidy: a company registered in Tianjin, newly authorized inventions, utility models, and appearance design patents, with the address of the first right holder of the patent within the jurisdiction of Tianjin. Patent maintenance subsidy: a company registered in Tianjin, which has valid invention patents, with the first right holder's contact address within the jurisdiction of Tianjin, the annual fee for the 4-10 years from the date of application is subsidized. First invention authorization subsidy: a company registered in Tianjin, the first authorized invention patent since its establishment.	<i>Notice of the Municipal Intellectual Property Office on Issuing the Implementation Rules for Supporting the Development of the Intelligent Technology Industry</i> (JZFSZ [2018] No. 17)

II. Complaints of Foreign-Invested Enterprises

Support Category	S/N	Key Policy Points	Basis
Measures for complaints of foreign-invested enterprises	1	The complaints of foreign-invested enterprises mentioned in these Measures refer to the following: (I) The act of applying to the complaint agency for coordination and resolution when foreign-invested enterprises and foreign investors (hereinafter collectively referred to as the complainant) believe that the administrative actions of administrative agencies (including organizations authorized by laws and regulations to manage public affairs) and their staff (hereinafter collectively referred to as the respondent) violate their legal rights and interests; (II) The act of the complainant who reports the problems in the investment environment to the complaining agency and suggests improving relevant policies and measures.	<i>Measures for Complaints of Foreign-invested Enterprises</i> (Ministry of Commerce Order No. 3, 2020)
	2	The Ministry of Commerce is responsible for handling the following complaints: (I) Involving the administrative actions of the relevant departments of the State Council, the people's governments of provinces, autonomous regions, and municipalities directly under the Central Government and their staff; (II) Advising the relevant departments of the State Council and the people's governments of provinces, autonomous regions and municipalities directly under the Central Government to improve relevant policies and measures; (III) It has a significant national or international influence, and the Ministry of Commerce believes that it can be handled by it. The Ministry of Commerce has established the National Complaint Center for Foreign Investment Enterprises (hereinafter referred to as the National Foreign Investment Complaint Center, temporarily established in the Investment Promotion Bureau of the Ministry of Commerce) to be responsible for the specific handling of the complaints specified in the preceding paragraph.	
	3	The local complaint agency accepts complaints from the complainant about the administrative actions of the administrative agencies and their staff and suggestions on improve relevant policies and measures in the region.	
Directory of complaint agencies for foreign-invested enterprises	4	Complaint Center for Foreign-invested Enterprises Contact: Zhang Huicong, Tel: 010-64404523, Fax: 010-64515130, Email: fiecomplaint@fdi.gov.cn, Address: 3rd Floor, Building 1, No.28, Donghou Lane, Andingmenwai, Dongcheng District, Beijing. Tianjin Municipal Bureau of Commerce Contact: Cai Tingting, Tel: 022-58665787, Fax: 022-23028280, Email: sswjwgc@tj.gov.cn, Address: No. 158, Dagu North Road, Heping District, Tianjin Tianjin Foreign-invested Enterprise Complaint Center Contact: Peng Rong, Tel: 022-58665583, Fax: 022-58683700, Email: sswjwgc@tj.gov.cn, Address: No. 158, Dagu North Road, Heping District, Tianjin	<i>National Directory of Complaint Agencies for Foreign-invested Enterprises</i>
	5	Directory of Complaint Agencies for Foreign-invested Enterprises in Tianjin (including complaint agencies in various administrative regions)	<i>Annex 2 to the Notice of the Municipal Bureau of Commerce on the Implementation of the Measures for Complaints of Foreign-invested Enterprises</i> (JSWG [2020] No. 12)
			