

**Notice on Several Measures to Help Enterprises Relieve and Support the Development of Market Entities issued by General Office of Tianjin Municipal People's Government**

Each District People's Government, the municipal government committees, offices and bureaus:

With the approval of the Municipal People's Government, the "Several Measures to Help Enterprises Relieve and Support the Development of Market Entities" are hereby issued to you, and please implement them accordingly.

General Office of Tianjin Municipal People's Government  
25 March 2022

**Several Measures to Help Enterprises Relieve and Support the Development of Market Entities**

In order to thoroughly implement General Secretary Xi Jinping's important statement on coordinating epidemic prevention and control and economic and social development, conscientiously implement the decisions and arrangements of the Party Central Committee and the State Council, further support the high-quality development of market entities under the normalized epidemic prevention and control, and promote the stable and healthy operation of the city's economy, formulate the following measures.

1. Expand the scope of application of the "six taxes and two fees" reduction and exemption policy to all small and low-profit enterprises and individual industrial and commercial households. For small and low-profit enterprises, the annual taxable income of more than 1 million yuan but not more than 3 million yuan is included in the taxable income at 25%, and the enterprise income tax is paid at the rate of 20%. Increase the deduction ratio of R&D expenses for technology-based SMEs from 75% to 100%. The equipment and appliances newly purchased by small, medium and micro enterprises in 2022 with a unit value of more than 5 million yuan will be voluntarily deducted before corporate income tax according to a certain percentage of the unit value. For qualified third-party enterprises engaged in pollution prevention and control, corporate income tax is levied at 15%. In 2022, the current tax deductible input tax for the production and living service industry value-added tax taxpayers will continue to be deducted by 10% and 15% of the tax payable. (Responsible units: Municipal Taxation Bureau, Municipal Finance Bureau)
2. Temporary VAT exemption for small-scale taxpayers. In 2022, the value-added tax

for public transport services such as ferry, bus passenger, subway, urban light rail, taxi, long-distance passenger transport, and shuttle bus will be exempted. Temporary exemption from domestic sales tax-deferred tax interest for processing trade enterprises. (Responsible units: Municipal Taxation Bureau, Tianjin Customs)

Extend the implementation period of the following tax incentives to 31 December 2023:

Exemption from value-added tax on the income obtained by qualified national and municipal technology business incubators, university science parks and national record-maker space providing incubation services to incubating entities, exemption from property tax and urban land use tax for the real estate and land for its own use and for the use of incubating objects. For the real estate and land specially used for agricultural products in wholesale markets and farmer's markets, exemption from property tax and urban land use tax. For the real estate and land used by the commodity reserve management company and its directly affiliated warehouses to undertake commodity reserve business, exemption from property tax and urban land use tax. (Responsible units: Municipal Taxation Bureau, Municipal Science and Technology Bureau, Municipal Education Commission, Municipal Finance Bureau)

3. Increase the amount of VAT retained at the end of the period for small and micro enterprises and "manufacturing", "scientific research and technical services", "electricity, heat, gas and water production and supply", "software and information technology services", "ecological protection and environmental governance" and "Transportation, warehousing and postal services", the scope of the policy to fully refund the incremental value-added tax credit for advanced manufacturing monthly expansion to eligible small and micro businesses and manufacturing and other industries (Including individual industrial and commercial households), and a one-time refund of its stock tax credit. (Responsible unit: Municipal Taxation Bureau)

4. According to regulations, the payment of some taxes and fees for manufacturing small and medium-sized enterprises in the fourth quarter of 2021 and the first and second quarters of 2022 will be postponed. Those who have paid and meet the prescribed conditions can voluntarily choose to apply for a tax (fees) refund and enjoy the deferred payment policy. (Responsible unit: Municipal Taxation Bureau)

5. For small and micro enterprises and individual industrial and commercial households in the service industry that lease state-owned houses, the rented houses will be exempted from rent for six months in the areas where the rental houses are located in areas classified as high-risk areas of the epidemic in 2022, and 3 months of rent reduction in other areas, if the lessee's internal lease renewal period in 2022 is shorter than the aforementioned reduction and exemption period, the reduction or exemption shall be based on the existing lease period, if the rent has been paid, the deduction can be postponed. For the indirect lease of state-owned houses, the preferential amount to the ultimate lessee shall not be lower than the preferential amount transferred to the state-owned lessor. (Responsible units: Municipal State-owned Assets Supervision and Administration Commission, Municipal Finance Bureau, and district people's governments)

6. Implement the unemployment insurance policy to stabilize jobs, and extend the policy of reducing the city's unemployment insurance premium rate to 1% until July 31, 2023. (Responsible units: Municipal Human Resources and Social Security Bureau, Municipal Finance Bureau, Municipal Taxation Bureau)

In accordance with the national deployment, continue to implement the policy of inclusive unemployment insurance and stable job return for companies that do not lay off or reduce layoffs. Large enterprises will be refunded 30% of the total unemployment insurance premiums actually paid in the previous year, and the return rate of small, medium and micro enterprises has been raised from 60% to 90%. (Responsible units: Municipal Human Resources and Social Security Bureau, Municipal Finance Bureau)

7. The enterprise recruits the impoverished people who have been registered and those who have been registered as unemployed for more than half a year in the public employment service agency of the human resources and social security department and hold the "Employment and Entrepreneurship Certificate" or "Employment and Unemployment Registration Certificate" (Indicate "enterprise tax absorption policy"), for those who sign a labor contract with a term of more than one year and pay social insurance premiums in accordance with the law, the value-added tax, urban maintenance and construction tax, and education fees, local education surcharge and corporate income tax benefits will be deducted in turn according to the actual number of employees within three years from the month of signing the labor contract and paying social insurance. The fixed standard is 7,800 yuan per person per year. Those who have enjoyed the preferential tax policies for entrepreneurship and employment of key groups for three years in the previous year shall not enjoy the preferential tax policies again. (Responsible units: Municipal Finance Bureau, Municipal Taxation Bureau, Municipal Human Resources and Social Security Bureau, Municipal Cooperation and Exchange Office)

8. Use the Tianjin Credit Information Sharing Platform to expand financing services, launch credit loan products for small, medium and micro-enterprises and individual industrial and commercial households, online loan applications and fast loans. (Responsible units: Municipal Development and Reform Commission, Bohai Bank and other relevant financial institutions)

Promote the "Smart assistant" financial service platform, and issue credit loans with borrowing and repayment to small and micro enterprises and individual industrial and commercial households. (Responsible units: Tianjin Branch of the People's Bank of China, Municipal Financial Bureau in conjunction with Bank of Tianjin and other relevant financial institutions)

9. Commercial banks shall not charge commitment fees and fund management fees for small and micro-enterprise loans (except for syndicated loans), reduce bank account service charges for small and micro enterprises and individual industrial and commercial households, RMB transfer and remittance fees, and bank card swipe fees, cancel some bill business charges such as checks and promissory notes. (Responsible units: Tianjin Banking and Insurance Regulatory Bureau, Tianjin Branch of the

People's Bank of China)

10. Full subsidy for the cost of entering the Tianjin Binhai Over-the-Counter (OTC) listing and display for national-level specialized, special and new "little giant" enterprises, subsidies are given to municipal-level "specialized and special new" small and medium-sized enterprises and "specialized and special new" seed companies for the cost of listing and display. For municipal-level "specialized and special new" small and medium-sized enterprises and "specialized and special new" seed enterprises in the library, a total of no more than 500,000 yuan and 100,000 yuan of financing discount and insurance subsidies will be given, respectively. (Responsible units: Municipal Bureau of Industry and Information Technology, Municipal Finance Bureau, Municipal Finance Bureau, Tianjin Binhai OTC Market Co., Ltd., and the people's governments of all districts)

11. The consumption of new renewable energy and raw material energy consumption by enterprises is not included in the total energy consumption control. Give priority to energy use guarantees for enterprises whose energy efficiency has reached the industry benchmark level, guarantee the total energy consumption of enterprises whose unit energy consumption is higher than the city's average level, and projects that meet the production capacity replacement policy will be guaranteed energy use. (Responsible unit: Municipal Development and Reform Commission)

Awards will be given to demonstration units of industrial energy conservation and green development. (Responsible units: Municipal Bureau of Industry and Information Technology, people's governments of all districts)

12. Alleviate the pressure on tourism operations, actively promote the use of insurance to replace the guarantee for tourism service quality, and continue to implement the policy of temporarily refunding the guarantee for tourism service quality at a rate of 80%. (Responsible units: Municipal Culture and Tourism Bureau, Tianjin Banking and Insurance Regulatory Bureau)

13. Provide financial subsidies to exhibition organizers who hold exhibitions in this city for more than three days (including three days) for exhibition projects with a total exhibition area of 10,000 square meters (inclusive) to 100,000 square meters, 100,000 square meters (inclusive) to 200,000 square meters, and 200,000 square meters (inclusive) or above, the maximum financial subsidies will be given not more than 100,000 yuan, 120,000 yuan, 150,000 yuan per 100,000 square meters (The outdoor exhibition area is calculated as 50% of the total exhibition area). (Responsible units: Municipal Commerce Bureau, Municipal Finance Bureau)

14. Using Government Procurement Policy to promote the development of Small and Medium-Sized Enterprises, for the procurement of goods and services above the procurement quota standard and below 2 million yuan, and engineering procurement projects below 4 million yuan, those that are suitable for small and medium-sized enterprises should be specially purchased from small and medium-sized enterprises, goods and service procurement projects exceeding 2 million yuan, and engineering procurement projects exceeding 4 million yuan, and

are suitable for small and medium-sized enterprises, are encouraged to reserve more than 40% of the total budget of the procurement project for procurement by small and medium-sized enterprises, the proportion reserved for small and micro enterprises shall not be less than 70%. (Responsible units: Municipal Finance Bureau, relevant departments at the municipal level, and people's governments of all districts)

15. For the industrial land in the park that meets the detailed planning, the planning conditions will be submitted within five working days of the application. If it does not involve new construction land, the transfer plan will be submitted for approval within 15 working days. The nature of the industrial land in the park can be converted according to procedures among industrial, logistics and warehousing, and other commercial lands. The planning indicators can be determined as needed within the benchmark indicators, which are considered to be in line with the detailed planning. (Responsible unit: Municipal Planning and Resources Bureau)

This measure will be implemented from the date of issuance and will be valid until December 31, 2023. If there are definite time limit provisions in these measures and the relevant documents issued by the state and the city have other specific time limit provisions, such provisions shall prevail. The relevant policies and measures issued by the state shall be followed and implemented. Relevant tax and fee reduction policies will be implemented based on the Ministry of Finance and the State Administration of Taxation Announcement No. 4, 8, 10, 11, 12, 13 and 14 of 2022, the State Administration of Taxation and the Ministry of Finance Announcement No. 2 of 2022, the Ministry of Finance Announcement No. 38 of 2021 and State Administration of Taxation Announcement No. 4 of 2022.