



# NEWSLETTER 2020 3RD QUARTER 2020年三季度期刊

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## 李克强主持稳外贸工作座谈会：持续扩大对外开放稳住外贸外资基本盘作 Chinese Premier Stresses Stabilizing Foreign Trade and Foreign Investments

国务院总理李克强6月28日在北京主持召开稳外贸工作座谈会并提出，稳住外贸外资基本盘，对稳定经济运行和就业大局至关重要。当前疫情仍在全球流行，世界经济严重衰退，我国经济已深度融入世界经济，下一步外贸环境依然严峻复杂，对此必须有充分估计和准备。要按照党中央、国务院决策部署，聚力“六稳”“六保”，着力推动更高水平对外开放，创新外贸方式，推动外贸促稳提质，为保就业稳经济提供支撑。

会议指出，要在积极扩大内需的同时，研究出台稳外贸稳外资的新措施，尤其要加大支持力度保住中小微企业和劳动密集型企业，并助力大型骨干外贸企业破解难题，更好支撑就业稳定。完善出口退税方式，加快退税进度。引导金融机构加强信贷、信保、担保等融资支持，纾解外贸企业流动性困难。继续挖掘通关便利化改革潜力，优化对外贸企业服务。统筹做好疫情防控和稳外贸稳外资工作，加强与相关国家沟通协调，畅通国际货运通道，开辟更多方便商务人员往来的“快捷通道”。鼓励外贸企业转型升级，提升出口产品质量和附加值，加快发展跨境电商、网上交易等外贸新业态新模式。

李克强强调，要坚定不移推出更多扩大开放的举措，推动多领域多层次国际合作，在不断深化制造业开放的同时，扩大服务业特别是高端服务业开放，进一步打造市场化、法治化、国际化营商环境，在保持产业链供应链稳定上下更大功夫，完善鼓励和吸引外商投资的政策。

Chinese Premier Li Keqiang presides over a symposium on stabilizing foreign trade and investment in Beijing, capital of China, June 28, 2020. Li Keqiang urged continuous efforts to expand opening-up and stabilize the overall performance of foreign trade and investment. Stabilizing the overall performance of foreign trade and investment is of great importance to stabilizing economy and employment, Li said at a symposium of government officials and enterprise executives.

Li said the country's foreign trade environment will remain grave and complex as the COVID-19 pandemic continues to spread worldwide and plunges the global economy into recession, while the Chinese economy is deeply integrated into the world economy.

The premier stressed efforts to ensure stability on the six fronts and security in the six areas, while promoting higher-level opening-up. The six fronts refer to employment, the financial sector, foreign trade, foreign investment, domestic investment, and expectations. The six areas refer to job security, basic living needs, operations of market entities, food and energy security, stable industrial and supply chains, and the normal functioning of primary-level governments.

Li stressed the need to roll out new measures to keep foreign trade and investment stable, especially increasing support to secure small-, medium- and micro-sized firms and labor-intensive companies, while helping major foreign trade enterprises solve problems to better keep employment stable.

At the symposium, Li called for improving the implementation of export-tax rebates, guiding financial institutions to strengthen funding support to ease the liquidity difficulties of foreign trade enterprises, tapping the potential of customs clearance facilitation reform and optimizing services for enterprises. The premier also called for efforts to strengthen communication and coordination with relevant countries, unblock international freight transport channels, and open up more "fast tracks" to provide convenience for business personnel.

Li encouraged foreign trade companies to speed up transformation and upgrading and improve the quality and added-value of export products, while accelerating the development of cross-border e-commerce, online trading and other new models. International cooperation in multiple areas and levels should be strengthened and the opening-up of the service sector, especially the high-end service industry, should be further expanded to establish a market-oriented, law-based and internationalized business environment, he said. The premier also called for optimized preferential policies to attract more foreign investors, as well as more solid efforts to keep industrial and supply chains stable.



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## 国务院办公厅推出15项稳外贸稳外资政策措施

### 15 Policy Measures for Stabilizing Foreign Trade and Foreign Investment Issued

国务院办公厅于8月5日下发了《关于进一步做好稳外贸稳外资工作的意见》。

该《意见》提出15项稳外贸稳外资政策措施，主要内容包括：一是加大财税金融支持。二是发展贸易新业态新模式。三是提升通关和人员往来便利化水平。四是支持重点产业和重点企业。

其中，关于第一点，《意见》明确，更好发挥出口信用保险作用，积极保障出运前订单被取消的风险。支持有条件的地方复制或扩大“信保+担保”的融资模式。以多种方式为外贸企业融资提供增信支持。进一步扩大对中小微外贸企业出口信贷投放。给予重点外资企业金融支持，再贷款再贴现专项额度同等适用外资企业。降低外资研发中心享受优惠政策门槛，鼓励外商来华投资设立研发中心。

The General Office of the State Council issued the Opinions on Further Stabilizing Foreign Trade and Foreign Investment (the "Opinions") on August 5th, 2020.

The Opinions put forward 15 policy measures for stabilizing foreign trade and foreign investment, mainly from four aspects including, increasing fiscal, taxation and financial supports, developing new business forms and models for trade, raising the facilitation levels of customs clearance and personnel movements, and supporting key industries and key enterprises.

Among others, with respect to the first aspect, the Opinions make clear that efforts should be made to better play the role of export credit insurance to actively prevent the risk of cancelling orders before shipment, support qualified regions to replicate or promote the financing model of "credit insurance plus guarantee" to provide credit enhancement support for financing by foreign trade enterprises in various ways, further expand supply of export credits for micro, small and medium-sized foreign trade enterprises, provide financial support for key foreign-funded enterprises, have the special lines of re-lending and re-discounting apply to foreign-funded enterprises on an equal basis, and lower the standards for foreign-funded research and development centers to enjoy preferential policies, and encourage foreign investors to invest and establish research and development centers in China.

## 两部门就《鼓励外商投资产业目录（2020年版）》征求意见

### Two Departments Seek Comments on Catalog of Industries for Encouraged Foreign Investment (2020 Edition)

日前，国家发展和改革委员会、商务部联合发出《鼓励外商投资产业目录（2020年版）（征求意见稿）》（下称《征求意见稿》），现向社会征求意见。

根据《征求意见稿》，本次修订总体考虑是条目上只增不减。与2019年版相比，增加125条，修改76条（主要是扩展原条目涵盖领域）。《征求意见稿》主要修订内容如下：一是进一步鼓励外资参与制造业高质量发展。全国目录新增或扩展原材料、零部件、终端产品制造等条目。二是鼓励外资投向生产性服务业。全国目录新增或扩展研发设计、商务服务、现代物流、信息服务等条目。三是鼓励外资投向中西部地区。中西部目录根据各地扩大开放和招商引资需要，新增或扩展了有关条目。中西部目录内的部分会展、物流、电子商务相关条目调入全国目录。



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## 两部门就《鼓励外商投资产业目录（2020年版）》征求意见（续）

### Two Departments Seek Comments on Catalog of Industries for Encouraged Foreign Investment (2020 Edition) (continued)

Recently, the National Development and Reform Commission ("NDRC") and the Ministry of Commerce ("MOFCOM") have jointly issued the Catalog of Industries for Encouraged Foreign Investment (2020 Edition) (Draft for Comment) (the "Draft for Comment") to solicit comments from the public before August 30, 2020.

In accordance with the Draft for Comment, this revision in general adds items, without removing items. As compared with the 2019 Edition, 125 items are added, and 76 ones are amended (mainly expanding fields covered by original items). The Draft for Comment has made the following main revisions: 1. Further encouraging the participation of foreign capital in the high-quality development of manufacturing industry. Concerning the national catalog, items about the manufacturing of raw materials, components and parts as well as terminal products are added or expanded. 2. Encouraging the investment of foreign capital in productive service industry. Regarding the national catalog, items about research and development design, commercial services, modern logistics, information services, etc. are added or expanded. 3. Encouraging the investment of foreign capital in the Central-Western Region. With respect to the catalog for the Central-Western Region, relevant items are added or expanded as per greater opening-up and investment attraction demands of all places. Some items about exhibitions, logistics and e-commerce in the catalog for the Central-Western Region are transferred into the national catalog.

## 国税总局推出10项措施支持长江三角洲区域一体化发展

### STA Announces 10 Measures to Support Integrated Development of Yangtze River Delta Region

近日，国家税务总局发布《关于进一步支持和服务长江三角洲区域一体化发展若干措施的通知》（下称《通知》）。《通知》包括深化增值税电子发票应用、简化增值税即征即退事项办理流程、推进服务贸易对外付汇便利化等10项措施。

《通知》提出，推行“五税合一”综合申报。将城镇土地使用税、房产税、印花税（按次申报的除外）、土地增值税等四个税种统一按季申报。纳税人在申报上述四个税种和企业所得税时，可选择通过电子税务局进行税种综合申报，实现“一张报表、一次申报、一次缴款、一张凭证”。

《通知》还要求，进一步优化服务贸易对外支付流程，在服务贸易等项目对外支付税务备案电子化的基础上，推进税务备案信息与银行间同步共享，更好满足纳税人异地付汇业务需要。

The State Taxation Administration ("STA") has recently issued the Circular on Several Measures Aimed at Further Supporting and Serving the Integrated Development of the Yangtze River Delta Region (the "Circular"). The Circular introduces ten measures including deepening the application of electronic value-added tax (VAT) invoices, simplifying the handling procedures of VAT rebate upon collection, and promoting the facilitation of foreign exchange payments in service trade.

Among others, the Circular urges consolidated declaration of five tax items. Four tax items including urban land use tax, property tax, stamp tax (except for those required to be declared on a transaction-by-transaction basis), and land appreciation tax, shall be declared on a quarterly basis. While declaring these four tax items and enterprise income tax, a taxpayer may choose to make a consolidated tax declaration via the electronic tax bureau to achieve "handling by filling in one form, making one declaration and payment in a lump sum, and receiving one voucher".

The Circular also calls for efforts to further optimize the process of external payments in service trade, and accelerate simultaneous sharing of tax record-filing information with banks on the basis of the electronic tax record-filing of external payments in service trade and other items, so as to better meet the needs of taxpayers for making foreign exchange payments at another place.



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## 延长阶段性减免企业社会保险费期限

### Policy for Provisional Reduction and Exemption of Social Insurance Contributions Borne by Enterprises

人力资源和社会保障部等三部门下发《关于延长阶段性减免企业社会保险费政策实施期限等问题的通知》。

《通知》规定，各省、自治区、直辖市及新疆生产建设兵团（统称省）对中小微企业三项社会保险单位缴费部分免征的政策，延长执行到2020年12月底。各省（除湖北省外）对大型企业等其他参保单位三项社会保险单位缴费部分减半征收的政策，延长执行到2020年6月底。湖北省对大型企业等其他参保单位三项社会保险单位缴费部分免征的政策，继续执行到2020年6月底。《通知》进一步明确，受疫情影响生产经营出现严重困难的企业，可继续缓缴社会保险费至2020年12月底，缓缴期间免收滞纳金。以个人身份参加企业职工基本养老保险的个体工商户和各类灵活就业人员，2020年缴纳基本养老保险费确有困难的，可自愿暂缓缴费。

Three departments including the Ministry of Human Resources and Social Security ("MOHRSS") have recently distributed the Circular on Issues concerning Extending the Applicable Period of the Policy for Provisional Reduction and Exemption of the Social Insurance Contributions Borne by Enterprises and Others (the "Circular").

The Circular states that the policy that waives the contributions to three types of social insurance payable by employers among small- and medium-sized enterprises and micro firms in all provinces, autonomous regions, municipalities directly under the Central Government and the Xinjiang Production and Construction Corps (collectively as provinces), will be implemented for a longer period of time till the end of December 2020. The policy that halves the contributions to three types of social insurance borne by employers among large enterprises and other insured entities in all provinces (excluding Hubei Province) will be extended till the end of June 2020, and the policy that waives the contributions to three types of social insurance due by employers among large enterprises and other insured entities in Hubei Province will continue to be applicable till the end of June 2020. The Circular further clarifies that enterprises faced with serious problems with production and operation due to the fallout of the COVID-19 epidemic, will be allowed to continue to postpone the payment of social insurance contributions to the end of December 2020, with no fines for late payment charged during this period. Individual businesses and individuals in various flexible employment, that take out the enterprise employees' basic pension insurance in their personal capacity, may defer the contributions to the basic pension insurance of their own accord, if they really cannot afford to make the contributions in 2020.

## 国税总局完善调整部分纳税人个人所得税预扣预缴方法

### STA Improves and Adjusts the Method for the Withholding and Prepayment of Individual Income Tax of Some Taxpayers

国家税务总局发出《关于完善调整部分纳税人个人所得税预扣预缴方法的公告》，自2020年7月1日起施行。

《公告》主要包含“当年首次入职居民个人取得的工资、薪金所得，预扣预缴方法进行了哪些完善调整”等四方面内容。其中，《公告》规定，对一个纳税年度内首次取得工资、薪金所得的居民个人，扣缴义务人在预扣预缴个人所得税时，可按照5000元/月乘以纳税人当年截至本月份数计算累计减除费用。

The State Taxation Administration ("STA") has issued the Announcement on Improving and Adjusting the Method for the Withholding and Prepayment of Individual Income Tax of Some Taxpayers (the "Announcement"), with effect from July 1, 2020.

The Announcement mainly sets out contents in four aspects, including "what improvements and adjustments have been made to the method for the withholding and prepayment of individual income tax on income from wages and salaries obtained by resident individuals who receive wages or salaries for the first time within the current taxable year". In particular, the Announcement stipulates that, for a resident individual who obtains income from wages or salaries for the first time in a taxable year, the withholding agent may calculate the cumulative deduction by multiplying the number of months, up to the current month of the taxpayer, for the current year by CNY5,000/month, when withholding and prepaying the individual income tax of the above resident individual.

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## 两部门明确海南自由贸易港企业所得税优惠政策 Preferential EIT Policy for Hainan FTP Clarified

财政部和国家税务总局联合发布《关于海南自由贸易港企业所得税优惠政策的通知》（下称《通知》），自2020年1月1日起执行2024年12月31日。

《通知》主要规定如下：一、对注册在海南自由贸易港并实质性运营的鼓励类产业企业，减按15%的税率征收企业所得税。二、对在海南自由贸易港设立的旅游业、现代服务业、高新技术产业企业新增境外直接投资取得的所得，免征企业所得税。三、对在海南自由贸易港设立的企业，新购置（含自建、自行开发）固定资产或无形资产，单位价值不超过500万元（含）的，允许一次性计入当期成本费用在计算应纳税所得额时扣除，不再分年度计算折旧和摊销；新购置（含自建、自行开发）固定资产或无形资产，单位价值超过500万元的，可以缩短折旧、摊销年限或采取加速折旧、摊销的方法。

The Ministry of Finance ("MOF") and the State Taxation Administration ("STA") have jointly issued the Circular on Preferential Policies on Enterprise Income Tax for the Hainan Free Trade Port (the "Circular"), retrospectively effective from January 1, 2020 to December 31, 2024.

The Circular touches upon enterprise income tax (EIT) concession in three aspects. First, enterprises in the encouraged industries that are registered in the Hainan Free Trade Port (Hainan FTP) and have substantial operations, may pay EIT at a reduced rate of 15%. Second, for enterprises in the tourism, modern service and high-tech industries that are established in the Hainan FTP, the income obtained by them from their newly increased overseas direct investment will be exempt from EIT. And third, for enterprises established in the Hainan FTP, the newly-purchased (including self-built and self-developed) fixed assets or intangible assets, could be counted on a lump-sum basis into the costs and expenses for the current reporting period and deducted from the amount of taxable income for that period, instead of being depreciated and amortized over a certain period of years, if their respective unit value is no higher than CNY5 million, and could be depreciated and amortized over a shorter period of years or accounted for according to the accelerated depreciation or amortization method, if their respective unit value exceeds CNY5 million.

## 城市维护建设税法和契税法获通过 明年9月1日起施行 Two Laws Regarding to Taxation Adopted for Implementation as of September 1, 2021

第十三届全国人民代表大会常务委员会第二十一次会议通过《中华人民共和国城市维护建设税法》和《中华人民共和国契税法》，均自2021年9月1日起施行。

《城市维护建设税法》平移了现行税率，与城建税暂行条例相比，其变化体现在取消了专项用途规定，同时增加了增值税留抵退税涉及城建税的相关规定。为规范城建税征管，《城市维护建设税法》还明确城建税的纳税义务发生时间、扣缴义务人、扣缴义务发生时间等。与契税法暂行条例相比，《契税法》适当拓展了税收优惠政策；简化了纳税申报；增加了退税规定；将契税法申报和缴纳时间合二为一。

The Law of the People's Republic of China on Urban Maintenance and Construction Tax and the Law of the People's Republic of China on Deed Tax have been recently adopted for implementation as of September 1, 2021.

The Law on Urban Maintenance and Construction Tax adopts the current tax rate, and, compared with the interim regulations on urban maintenance and construction tax, changes are reflected in the cancellation of the provisions on urban maintenance and construction tax for special purpose and the addition of relevant provisions on the urban maintenance and construction tax involved in the refund of uncredited value-added tax. In order to standardize the collection and management of urban maintenance and construction tax, the Law on Urban Maintenance and Construction Tax also specifies the time when the obligation of paying urban maintenance and construction tax arises, the withholding agents for urban maintenance and construction tax, and the time when the obligation of withholding urban maintenance and construction tax arises. Compared with the interim regulations on deed tax, the Law on Deed Tax appropriately expands preferential tax policies, simplifies tax declaration procedures, adds provisions on tax refund, and combines the declaration time and payment time for deed tax.



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## 两部门要求完善外商投资信息报告制度

### Foreign Investment Information Reporting System Improved and In-process and Ex-post Regulation Strengthened

商务部办公厅和国家市场监督管理总局办公厅下发《关于进一步完善外商投资信息报告制度 加强和完善事中事后监管工作的通知》（下称《通知》）。

《通知》主要规定了“坚持公正监管，促进公平竞争”等五部分内容。其中，《通知》明确，各地商务主管部门统筹负责本地外商投资信息报告工作，并对外国投资者、外商投资企业遵守《外商投资信息报告办法》规定履行信息报告义务的情况开展监督检查。同时，各地市场监管部门负责推进企业登记系统改造，优化登记注册业务流程。

《通知》还规定，各地商务主管部门发现不正确履行或违反《外商投资信息报告办法》的行为，要及时纠正，同时加强宣传引导，公布典型案例，发挥警示、教育作用。对明知故犯的情形，要及时责令改正；逾期不改正的，依法予以查处。

The General Office of the Ministry of Commerce ("MOFCOM") and the General Office of the State Administration for Market Regulation ("SAMR") have recently distributed the Circular on Further Improving Foreign Investment Information Reporting System and Strengthening and Perfecting In-process and Ex-post Regulation (the "Circular").

The Circular mainly stipulates five parts including "adhering to fair regulation and promoting fair competition". The Circular clarifies that the competent commercial authorities of all regions shall coordinate local foreign investment information reporting, and carry out supervision and inspection on the performance of information reporting obligations by foreign investors and foreign-invested enterprises in accordance with the Measures for Reporting of Information on Foreign Investment. Meanwhile, market regulators of all regions are responsible for promoting the renovation of the enterprise registration system and optimizing the registration business process.

The Circular further stipulates that, the competent commercial authorities of all regions shall promptly rectify any incorrect performance or violation of the Measures for Reporting of Information on Foreign Investment, strengthen publicity and guidance, and publish typical cases for warning and education. Where a foreign investor or foreign-invested enterprise knowingly commits a violation, it shall be ordered to make corrections; where it fails to make corrections within the specified time limit, it will be investigated and punished in accordance with the law.

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