



税务快讯

国务院部署加大引进外资力度



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2017年7月28日，[国务院召开常务会议](#)，部署加大引进外资力度，营造更高水平对外开放的环境。会议要求采取一系列措施，进一步扩大引进外资。相关措施原则上要在9月底前落实。上述措施主要包括：

- 对境外投资者从中国境内居民企业分配的利润直接投资于鼓励类投资项目的，实行递延纳税，暂不征收预提所得税。
- 将服务外包示范城市的技术先进型服务企业所得税优惠政策推广到全国。15%的优惠税率是上述企业目前可享受的一项主要所得税优惠政策。
- 取消或放开制造业和服务业一些领域外商投资股比限制；鼓励地方出台支持措施吸引跨国公司设立地区总部；允许以并购方式设立外商投资企业。
- 全国推行已在自贸试验区试行的准入前国民待遇加负面清单管理制度；加快推动对外资企业商务备案与工商登记实行“单一窗口、单一表格”受理。
- 简化外国人才来华工作许可。

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Tax Newsflash

China to Promote Foreign Investments



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The State Council of China held an executive meeting on 28 July 2017 to call for promotion of foreign investments. Some key policies to be introduced are set out below, though more details are expected in the coming two months:

- No withholding tax will be imposed upon the distribution of profits by Chinese companies to foreign investors for direct reinvestment of projects encouraged by China;
- Tax incentives granted to Advanced Technology Service Enterprises in pilot areas will be rolled out nationwide; one major tax incentive for these enterprises is the 15% income tax rate;
- Foreign shareholding restrictions will be relaxed or lifted in certain manufacturing and service sectors; local governments are encouraged to promote headquarters economy; and China will also relax curbs for foreign investors in M&As;
- China will streamline the formalities for foreign investors' setting up Chinese entities; the "negative-list" approach piloted in free trade zones will be rolled out nationwide, where foreign investors engaged in activities that are *not* included on the "negative list" will enjoy the same treatment as domestic investors and hence can apply for the simplified entity set-up procedures; and
- China will streamline the working permit/visa process for foreign talents working in China.

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