Interpretation of Foreign Investment Support Policy

1. Industrial policy

Foreign investment in the "National Catalogue of industries to encourage foreign investment" and "Catalogue of industries with advantages in foreign investment in Midwestern Sectional Figure Skating Championships" (Chongqing Municipality), the income tax shall be paid at 15%, and the import of technology and equipment shall be exempted from customs duties, import of key components and raw materials for major technology and equipment can be exempted from customs duties and import value-added tax, enterprises can purchase machinery and equipment to deduct value-added tax.

2. Land policy

(1) For encouraging foreign investment projects that economize on intensive land use, priority shall be given to the supply of land. When confirming the reserve price for land transfer, may according to or refer to not lower than the national industrial land transfer minimum price standards corresponding to the land grade 70% implementation.

(2) For foreign-funded real estate enterprises taking land in our city, if the bidder pays the comprehensive land price in the form of foreign-funded foreign exchange settlement, it is not due to the enterprise's inability to handle the settlement of foreign exchange in time, which results in the failure to pay on time, and the time of non-payment within 6 months, after the application of the winner, the land department with the Financial Department review and approval, may be exempted from the
corresponding late payment.

3. Public finance policy

(1) For new or capital-increasing projects in which the actual amount of foreign capital (excluding foreign shareholder loans, the same below) exceeds US $5 million annually in Zhuhai (except for projects in real estate, financial and other financial industries), to its actual amount of foreign funds in place in the year (US dollars) as the base, by not less than 2% of the amount to be awarded (RMB).

(2) No withholding tax (10%) shall be levied on direct investment of non-forbidden foreign investment projects and fields by foreign investors with distributed profits.

(3) A foreign-funded R & D institution and R & D headquarters with independent legal personality and in line with the development direction of our city's industry, which introduces core technology and deploys Core R & D teams, shall be assessed as a high-end R & D institution, the maximum one-time grant of 10 million yuan for the construction of scientific research platforms, the introduction of scientific and technological talents (teams), and the R & D funding for scientific and technological projects, for 4 consecutive years, according to the performance evaluation, the highest annual R & D special funding of 10 million yuan.

4. Financial policy

(1) Foreign-funded enterprises shall be equally supported by a special quota of 1.5 trillion yuan for refinancing and rediscourting.

(2) Export-import bank 570 billion yuan of new loans can be applied to eligible key foreign-funded enterprises.

5. Market access restrictions

(1) Foreign investors are not allowed to invest if they are prohibited by the special administrative measures on access to foreign investment (negative list) and the special administrative measures on access to foreign investment in pilot free trade zones (negative list). Being a restricted entry in the special administrative measures on access to foreign investment (negative list) and the special administrative measures on access to foreign investment in pilot free trade zones (negative list), foreign investors should meet the requirements of equity, senior management and so on.
（2）In the negative list of market access, market entities are not allowed to enter for prohibited items, and for permitted items, market entities are allowed to enter in accordance with the conditions and ways of access stipulated by the government.

（3）Investment shall be prohibited in projects of the elimination category listed in the catalogue for the guidance of industrial restructuring; construction of new projects shall be prohibited in restricted categories.

重庆市合川区招商投资促进局

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