

广东省进一步扩大对外开放 积极利用外资若干政策措施

Policies and Measures of Guangdong Province on
Further Expanding Opening-up and Actively Attracting
Foreign Direct Investment

解读指南

INTERPRETATION GUIDE

广东省商务厅

Department of Commerce of Guangdong Province

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第一部分

出台背景和意义

党的十九大对推动形成全面开放新格局作出了全新部署，提出要实行高水平的投资贸易自由化便利化政策，全面实行准入前国民待遇加负面清单管理制度，大幅度放宽市场准入，扩大服务业对外开放，保护外商投资合法权益。利用外资是我国确定的长期方针，是广东外向型经济的特色、优势和重要组成部分，进一步扩大对外开放积极利用外资意义重大、影响深远。

根据省委、省政府统一部署，广东省商务厅会同相关部门认真开展调研，广泛听取基层和企业意见，认真汲取各地优秀经验，聚焦回应企业核心关切，起草了《广东省进一步扩大对外开放积极利用外资若干政策措施》（即《外资十条》）初稿，多次征求有关部门和各地市意见进行修改完善。《外资十条》已经省委常委会议、省政府常务会议审议通过，于12月1日正式印发实施。

《外资十条》是我省深入学习贯彻党的十九大精神，把广东建设成为向世界展示习近平新时代中国特色社会主义思想的重要“窗口”和“示范区”的重要举措。

《外资十条》从我省实际出发，围绕外资企业的关切和需求，从进一步扩大市场准入领域、加大利用外资

财政奖励力度、加强用地保障、支持研发创新、加大金融支持力度、加大人才支持力度、加强知识产权保护、提升投资贸易便利化水平、优化重点园区吸收外资环境、完善利用外资保障机制等 10 个方面提出切实可行的“干货”，每一条措施都有很高的含金量。

《外资十条》的出台，将进一步推动广东形成对外开放新格局，重塑广东营商环境新优势，打造法治化、国际化、便利化营商环境，重点加强对高端外资、高端人才的吸引力，推动我省外资向更高层级、更高质量发展。

第二部分 | 政策措施原文

广东省人民政府文件

粤府〔2017〕125号

广东省人民政府关于印发广东省进一步扩大对外开放积极利用外资若干政策措施的通知

各地级以上市人民政府，各县（市、区）人民政府，省政府各部门、各直属机构：

现将《广东省进一步扩大对外开放积极利用外资若干政策措施》印发给你们，请认真贯彻落实。实施过程中遇到的问题，请径向省商务厅反映。

广东省人民政府
2017年12月1日

广东省进一步扩大对外开放积极利用外资 若干政策措施

为全面贯彻落实党的十九大精神，落实《国务院关于扩大对外开放积极利用外资若干措施的通知》（国发〔2017〕5号）、《国务院关于促进外资增长若干措施的通知》（国发〔2017〕39号）有关规定，进一步积极利用外资，营造优良营商环境，促进内外资企业公平竞争，制定以下政策措施。

一、进一步扩大市场准入领域。根据国家有关部署，逐步推进以下领域扩大对外开放：制造业领域放开专用车、新能源汽车制造的外资股比限制；服务业领域取消船舶设计、支线和通用飞机维修、人力资源服务机构、国际海上运输公司、铁路旅客运输公司、加油站建设和经营的外资股比限制，允许外商投资互联网上网服务营业场所、呼叫中心，放开外商独资演出经纪机构的业务范围限制；金融业领域放宽外商投资银行、证券公司、证券投资基金管理公司、期货公司、人寿保险公司的外资股比限制和业务范围限制。深化CEPA项下广东自贸试验区对港澳服务业开放，推动扩大港澳与内地合伙联营律师事务所受理、承办的法律事务范围，在工程建设

领域试行香港工程建设管理模式，将港澳航线作为国内特殊航线管理。

二、加大利用外资财政奖励力度。2017-2022年，对在广东设立的年实际外资金额（不含外方股东贷款，下同）超过5000万美元的新项目（房地产业、金融业及类金融业项目除外，下同）、超过3000万美元的增资项目和超过1000万美元的跨国公司总部或地区总部，省财政按其当年实际外资金额不低于2%的比例予以奖励，最高奖励1亿元。对世界500强企业（以《财富》排行榜为准，下同）、全球行业龙头企业在广东新设（或增资设立）的年实际外资金额超过1亿美元的制造业项目，以及新设的年实际外资金额不低于3000万美元的IAB（新一代信息技术、智能装备、生物医药）和NEM（新能源、新材料）制造业项目，可按“一项目一议”方式给予重点支持。外资跨国公司总部或地区总部对省级财政年度贡献首次超过1亿元的，省财政按其当年对省级财政贡献量的30%给予一次性奖励，最高奖励1亿元。各地可在省财政奖励的基础上另行安排奖励。

三、加强用地保障。制造业外商投资企业按《广东省人民政府关于印发广东省降低制造业企业成本支持实体经济发展若干政策措施的通知》（粤府〔2017〕90号）

规定享受用地有关优惠政策。对实际投资金额超过 10 亿元的制造业外商投资项目用地和世界 500 强企业、全球行业龙头企业总部或地区总部（以下统称重点外资总部）自建办公物业用地，由省市共同安排土地利用计划指标。对外商投资建设的高标准厂房和重点外资总部自建办公物业产权，允许以幢、层等固定界限为基本单元分割登记和转让，其中重点外资总部自建办公物业累计分割登记和转让面积不得超过总建筑面积的 40%。外商投资企业租赁工业用地的，在确定租赁底价时可按照租赁年期与工业用地可出让最高年期的比值确定年期修正系数；可凭与国土部门签订的土地租赁合同和缴款凭证办理规划、报建等手续；租赁期内，地上建筑物、构筑物及其附属设施可以转租和抵押。政府实施旧城改造，可以协议出让或租赁方式为需要搬迁的外资工业项目重新安排工业用地。制造业外商投资企业利用存量工业房产发展生产性服务业以及兴办创客空间、创新工场等众创空间的，可在 5 年内按原用途和土地权利类型使用土地，5 年期满后按有关规定办理。对外商与政府共同投资建设的医疗、教育、文化、养老、体育等公共服务项目，可使用划拨土地的，允许采用国有建设用地作价出资或入股方式供应土地。

四、支持研发创新。支持外资研发机构（含企业内设研发机构，下同）参与我省研发公共服务平台建设和政府科技计划项目，并享受相关配套资金扶持。2017-2022 年，对认定为省级新型研发机构的外资研发机构，省财政最高资助 1000 万元；对认定为博士后工作站、两院院士工作站的外资研发机构，省财政最高资助 100 万元；对外资研发机构通过评审的省级企业技术中心创新平台建设项目，省财政最高资助 200 万元。世界 500 强企业、全球行业龙头企业在广东新设具有独立法人资格的外资研发机构，可按照“一项目一议”方式给予重点支持。加强政府采购支持创新产品试点工作，扩大适用产品的范围，对纳入省创新产品清单的外商投资企业产品，实行政府采购鼓励措施。鼓励外资药品上市许可持有人在广东生产结算国家大品种一类新药，为其进入省医疗保险药品目录开辟绿色通道，并与药品价格谈判和集中采购工作相衔接。经认定的外资研发中心，进口科技开发用品免征进口环节关税、增值税、消费税，采购国产设备全额退还增值税。外商投资企业提供技术转让、技术开发及与之相关的技术咨询、技术服务，符合条件的可按规定免征增值税。在全省推广实施技术先进型服务企业所得税优惠政策。外资研发中心进口研发设

备、试剂、样品，可选择提前报检、预约报关和实物放行通关模式。允许外资研发中心保税进口二手研发专用关键设备（入境期限不超过1年）。建立高价值专利、首台（套）重大技术装备保险补偿机制。

五、加大金融支持力度。利用广东省产业发展基金，以股权投资等方式重点支持世界500强企业、全球行业龙头企业在广东投资，以及我省重大跨国并购项目返程投资。在广东自贸试验区依托境外机构境内本外币账户（NRA）体系探索开展“NRA+”试点，支持区内的外商投资企业开展本外币全口径跨境双向融资，在2倍净资产的外债额度内获得本外币融资；支持外商投资企业在区内和境外发行债券，允许其将境外发债资金回流作为资本金使用。支持跨国公司在广东自贸试验区组建跨境双向人民币资金池。积极开展飞机、船舶等经营性租赁收取外币租金业务试点，支持广东自贸试验区的外商投资融资租赁公司获取试点资格以及开展外币结算业务。开展专利权、商标权和版权捆绑式质押融资试点。鼓励各地推广“贷款+保证保险/担保+财政风险补偿”专利权质押融资模式。外商投资企业同等享受我省对民营企业境内上市、“新三板”挂牌和区域性股权市场融资的相关扶持政策。

六、加大人才支持力度。推行人才“优粤卡”，将外商投资企业高级管理人员等7类人才纳为服务对象。逐步扩大“优粤卡”在我省可作为身份证明使用的领域。“优粤卡”持有人及其配偶、未成年子女与企业所在地户籍居民同等享受当地人才住房、教育、医疗、养老等政策待遇，其中境内持有人及其配偶、未成年子女可在广东办理赴港澳签注及其他出入境证件。鼓励各地推广深圳前海的作法，给予为本地经济社会作出贡献的“优粤卡”持有人适当奖励。持有“优粤卡”的外籍人员，可申请办理5年以内的外国人来华工作许可和有效期为5年的居留许可，并将业务承诺办理时限较法定办理时限压缩二分之一；符合条件的，优先推荐办理外国人永久居留身份证。对持有外国人永久居留身份证的人员在广东创办科技型企业，给予中国籍公民同等待遇。经认定的外籍高层次人才可享受出入境、停居留及聘雇外籍家政人员等便利措施。回国后在外资研发机构工作的海外高层次留学人才可直接认定高级职称。逐步在全省推广支持广东自贸试验区建设的6项人才出入境政策措施。

七、加强知识产权保护。加快建设中国（广东）知识产权保护中心，建立健全专利快速审查、确权和维权机制。推行外商投资企业知识产权保护直通车制度。开

展知识产权综合执法改革试点，建立跨区域、跨部门的知识产权案件移送、信息通报、配合调查机制。强化商标专项执法，严格保护外商投资企业商标专用权。制定互联网、电子商务、大数据等领域的知识产权保护规则规范。创办国际化知识产权交易中心，建立健全专利导航产业发展工作机制，促进高价值知识产权转移转化。推进商标业务受理窗口建设，便利外商投资企业商标注册和质押。建立专利权、商标权、版权联合评估机制、质押融资风险分担机制和质物快速处理机制。鼓励外商投资企业在中国申请专利，其取得的发明、发现和其他科技成果，可参与我省各级各类奖项评审。

八、提升投资贸易便利化水平。全面实行准入前国民待遇加负面清单管理模式。进一步规范政府审批权责和标准，优化企业投资审批流程，将现有投资审批事项及其审批时限压缩四分之一。将外商投资企业设立、变更备案进一步下放至县（市、区）商务部门实施。将医疗机构、旅行社、加油站等领域外商投资企业设立及变更等 18 项省级行政许可事项依法委托各地级以上市政府相关部门实施，条件成熟后逐步委托国家级开发区管委会实施。允许符合条件的省内跨地区经营且具有独立法人资格的外商投资企业总机构及其分支机构汇总缴纳

增值税，分支机构可就地入库。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，凡符合规定条件的，实行递延纳税政策，暂不征收预提所得税。优化不定时工作制和综合计算工时工作制审批流程，将业务承诺办理时限较法定办理时限压缩三分之一。积极探索重大外商投资项目行政审批委托代办制。在全省口岸复制推广国际贸易“单一窗口”，将货物通关时间压缩三分之一。

九、优化重点园区吸收外资环境。支持符合条件的国家级开发区推行行政审批局模式，实行“一枚印章管审批”。支持粤东西北省级以上开发区申报纳入省产业转移工业园管理，按规定享受省产业转移相关扶持政策。对国家级开发区内新设的外商投资项目，可参照深圳前海、珠海横琴企业所得税优惠目录，鼓励园区及所在地按项目直接经济贡献的一定比例予以奖励。在省产业园（含省产业转移工业园及享受省产业转移政策的园区）新设的外商投资项目，可比照享受省产业共建财政扶持政策。授权各地级以上市审批省级经济开发区扩区和区位调整，审批结果向省政府报备。

十、完善利用外资保障机制。省、市政府建立由主要领导牵头的利用外资工作协调机制，定期协调解决制

约我省利用外资尤其是世界 500 强企业在广东投资的重大关键性问题。整合优化全省驻海外经贸办事机构，加快构建我省辐射全球的国际化投资促进体系。完善外商投资企业投诉机制。规范各地招商引资行为，严格兑现依法向投资者作出的政策承诺，认真履行在招商引资等活动中依法签订各类合同。对出国（境）招商公务团组实行政策倾斜，在制订因公临时出国计划时予以重点保障，支持优先办理出境手续。

省有关部门要于 1 个月内制定有关实施细则。各地要结合实际，加大对利用外资工作的支持力度，于 3 个月内出台有针对性的政策措施。各地、各部门要将政策措施宣传到企业，并将政策措施落实情况于每年 12 月底前报送省商务厅，由省商务厅汇总报告省政府。省政府视情况对各地、相关部门开展专项督查，对实际利用外资成效较好的地区予以通报表扬，对工作不力的地区、部门及相关责任人实施问责。

附件：工作任务分工表

工作任务分工表

序号	工作举措	具体工作任务	责任单位
1	一、进一步扩大市场准入领域	推进放宽外资准入限制。 根据国家有关部门部署，逐步推进在广东自贸试验区放开专用车制造、新能源汽车制造的外资股比限制，取消船舶设计、支线飞机维修、通用飞机维修、国际海上运输公司、铁路旅客运输公司的外资股比限制，放宽外商投资银行、人寿保险公司的外资股比限制和业务范围限制，允许在广东自贸试验区设立的外商独资演出经纪机构在全国范围内提供服务，争取尽早在全省推广。逐步推进在全省范围内取消人力资源服务机构和加油站（同一境外投资者设立超过30家分店、销售来自多个供应商的不同种类和品牌成品油的连锁加油站）建设、经营的外资股比限制，允许外资相对控股符合股比要求的证券公司、证券投资基金管理公司、期货公司，允许外商投资互联网上网服务营业场所、呼叫中心业务。	省商务厅、发展改革委、经济和信息化委、人力资源社会保障厅、交通运输部、文化厅、新闻出版广电总局、金融办，省通信管理局，广东证监局按职责分工负责

2		深化 CEPA 项下广东自贸试验区对港澳服务业开放。 根据国家有关部门部署，推动扩大港澳与内地合伙律师事务所律师事务所受理、承办的法律事务范围，在工程建设领域试行香港工程建设管理模式，将港澳航线作为国内特殊航线管理。	省自贸办、司法厅、住房城乡建设厅、交通运输厅、港澳办负责（第一个单位为牵头单位，下同）
3	二、加大利用外资财政奖励力度	奖励外资新项目。 2017-2022年，对在广东设立的实际外资金额（不含外方股东贷款，下同）超过5000万美元的新项目（房地产业、金融业及类金融项目除外），省财政按其当年实际外资金额不低于2%的比例予以奖励，最高奖励1亿元。对世界500强企业（以《财富》排行榜为准，下同）、全球行业龙头企业（以《财富》新设的年度实际外资金额超过1亿美元的项目，以及年度实际外资金额不低于3000万美元的IAB（新一代信息技术、智能装备、生物医药）和NEM（新能源、新材料）制造业项目，可按“一项目一议”方式给予重点支持。	省商务厅、发展改革委、财政厅、各地级以上市人民政府负责

4		<p>鼓励外资增资扩产。2017-2022年,对年实际投资金额超过3000万美元的增资项目(房地产业、金融业及类金融业务项目除外),省财政按其当年实际投资金额不低于2%的比例予以奖励,最高奖励1亿元。对世界500强企业、全球行业龙头企业在广东增资设立的年实际投资金额超过1亿美元的制造业项目,可按“一项目一议”方式给予重点支持。</p>	省商务厅、财政厅负责
5		<p>支持总部经济发展。2017-2022年,对在广东新设立的一年实际投资金额超过1000万美元的外资跨国公司总部或地区总部,省财政按其当年实际投资金额不低于2%的比例予以奖励,最高奖励1亿元。外资跨国公司总部或地区总部对省级财政年度贡献首次超过1亿元的,省财政按其当年对省级财政贡献量的30%给予一次性奖励,最高奖励1亿元。</p>	省商务厅、发展改革委、财政厅负责
6		<p>鼓励安排叠加性奖励。鼓励有条件的地区在省财政奖励的基础上另行安排奖励。</p>	各地级以上市人民政府负责

7	<p>三、加强用地保障</p>	<p>加强制造业外资项目用地保障。对实际投资金额超过10亿元的制造业外商投资项目用地,由省市共同安排土地利用计划指标。对经各地级以上市人民政府推荐并按程序列入省重点建设项目计划的外商投资项目用地予以保障。对制造业外商投资企业工业物业产权,允许按幢、层等固定界限为基本单元分割,用于引进相关产业链合作伙伴的产业项目。支持外商投资建设高标准厂房,允许高标准厂房按幢、层等固定界限为基本单元分割登记和转让。制造业外商投资企业利用存量工业房产发展生产性服务业以及兴办创客空间、创新工场等众创空间的,可在5年内按原用途和土地权利类型使用土地;5年期满涉及转让需办理相关用地手续的,按有关规定办理。</p>	各地级以上市人民政府,省国土资源厅、发展改革委、商务厅负责
8		<p>支持外商投资企业开展“三旧”改造。外商投资企业名下存量建设用地符合“三旧”改造政策规定,用地行为发生在2009年12月31日之前的,允许其纳入改造范围。政府实施旧城改造,需要搬迁的外商投资项目项目符合国家产业政策的,经市、县国土资源主管部门审核并报同级人民政府批准,可以协议出让或租赁方式为其重新安排工业用地。原址符合“三旧”改造政策规定的鼓励由外商投资企业自行改造,按规定缴纳地价款和相关税费;由政府依法收回土地使用权采用“招拍挂”方式出让的,可按规定以出让收益对其进行补偿。</p>	各地级以上市人民政府,省国土资源厅、住房城乡建设厅、商务厅、文化厅负责

9		<p>加强总部用地保障。对世界 500 强企业、全球行业龙头企业总部或地区总部（以下统称重点外资总部）自建办公物业用地，由省市共同安排土地利用计划指标。对重点外资总部自建办公物业产权，允许以幢、层等固定界限为基本单元分割登记和转让，累计分割登记和转让面积不得超过总建筑面积的 40%。</p> <p>降低外资项目用地成本。对外商投资省优先发展产业且用地集约的工业项目，土地出让底价可按所在地土地等别对应全国工业用地最低价标准的 70% 确定。对外商与政府共同投资建设的医疗、教育、文化、养老、体育等公共服务项目，可使用划拨土地的，允许采用国有建设用地作价出资或入股方式供应土地。</p> <p>鼓励外资项目实行工业用地弹性年期出让。实行工业用地弹性年期出让的，土地出让底价可按照出让年期与工业用地可出让最高年期的比值确定年期修正系数。对届满符合续期使用条件的工业用地，可按相关规定采用协议出让方式续期。在符合规划、不改变用途的前提下，在工业用地、仓储用地上对工矿厂房、仓储用房进行重建、改建、扩建和利用地下空间，提高容积率、建筑密度的，不再征收土地价款差额。</p>	<p>各地级以上市人民政府，省国土资源厅负责</p> <p>各地级以上市人民政府，省国土资源厅、教育厅、民政厅、住房城乡建设厅、文化厅、卫生计生委、体育局负责</p> <p>各地级以上市人民政府，省国土资源厅、发展改革委、住房城乡建设厅负责</p>
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12		<p>支持外资项目采用租赁方式用地。外商投资项目可凭与国土部门签订的土地租赁合同和缴款凭证办理有关规划、报建等手续。在租赁期内，地上建筑物、构筑物及其附属设施可以转租和抵押。外商投资企业租赁工业用地在确定租赁底价时，可按照租赁年期与工业用地可出让最高年期的比值确定年期修正系数。租赁工业用地期满需续期的，按有关规定办理。</p>	<p>各地级以上市人民政府，省国土资源厅、住房城乡建设厅负责</p>
13	四、支持研发创新	<p>支持外资研发机构设立。鼓励外资研发机构（含企业内设研发机构，下同）与省内高校、科研院所、企业共建实验室和人才培养基地，并享受相关配套资金支持。2017-2022 年，对认定为省级新型研发机构的外资研发机构，省财政最高资助 1000 万元；对认定为博士后工作站、两院院士工作站的外资研发机构，省财政最高资助 100 万元；对外资研发机构通过评审的省级企业技术中心创新平台建设项目，省财政最高资助 200 万元。世界 500 强企业、全球行业龙头企业在广东新设具有独立法人资格的外资研发机构，可按照“一日一议”方式给予重点支持。</p>	<p>省科技厅、发展改革委、经济和信息化委、财政厅、人力资源社会保障厅负责</p>

14	<p>优化外资研发创新环境。经认定的外资研发中心，进口科技开发用品免征进口环节关税、增值税、消费税，采购国产设备全额退还增值税。外商投资企业提供技术转让、技术开发及与之相关的技术咨询、技术服务，符合规定条件的可按相关规定给予免征增值税优惠。在全省推广实施技术先进型服务企业所得税优惠政策，引导外资更多投向高技术服务业。外资研发中心进口研发设备、试剂、样品，可选择提前报检、预约报关和实物放行通关模式。允许外资研发中心保税进口二手研发专用关键设备（入境期限不超过1年）。外商投资企业进口研发设备按规定享受省内外经贸发展与口岸建设专项资金贴息支持。</p>	<p>省商务厅、科技厅、财政厅、政务厅、地税局、食品药品监督管理局，省国税局、海关广东分署，广东、深圳、珠海出入境检验检疫局按职责分工负责</p>
15	<p>支持外资研发成果产业化。加强政府采购支持创新产品试点工作，扩大适用产品的范围，对纳入省创新产品清单的外商投资企业产品，实行政府采购鼓励措施。鼓励外资药品上市许可持有人在广东生产结算国家大品种一类新药，为其进入省医疗保险药品目录开辟绿色通道，并与药品价格和集中采购工作相衔接。支持外资研发机构参与我省研发公共服务平台建设和政府科技计划项目并享受配套资金支持，与我省高校、科研机构和企业合作参与政府重大科研和工程项目、联合申报各级各类科技研发计划项目。建立健全高价值专利、首台（套）重大技术装备保险补偿机制。</p>	<p>省科技厅、财政厅、人力资源社会保障厅、食品药品监督管理局，广东省监局，各地级以上市人民政府负责</p>

16	<p>加大产业基金支持力度。利用广东省产业发展基金，以股权投资等方式重点支持世界500强企业、全球行业龙头企业广东投资，以及我省重大跨国并购项目返程投资。</p>	<p>省经济和信息化委、财政厅、商务厅负责</p>
17	<p>开展金融管理和服务创新。在广东自贸试验区依托境外机构境内本外币账户（NRA）体系探索开展“NRA+”试点，支持区内的外商投资企业开展本外币全口径跨境双向融资，在2倍净资产的外债额度内获得本外币融资；支持外商投资企业在区内和境外发行债券，允许其将境外发债资金回流作为资本金使用。支持外资跨国公司选择在广东自贸试验区注册成立并实际经营或投资的成员企业（包括财务公司）作为主办企业，在区内组建跨境双向人民币资金池，提高集团资金调配能力。鼓励各地推广“贷款+保证保险/担保+财政风险补偿”专利质押融资模式，设立知识产权质押融资风险补偿金和安排知识产权质押贴息、中介（保险、担保和评估）服务补贴。鼓励金融机构发行企业知识产权集合债券。积极开展飞机、船舶等经营性租赁收取外币租金业务试点，支持广东自贸试验区的外商投资融资租赁公司获取试点资格以及开展外币结算业务。</p>	<p>省金融办、商务厅、自贸办、知识产权局，人民银行广州分行、广东银监局、广东保监局负责</p>

五、加大金融支持力度

18	<p>支持外商投资企业境内直接融资。支持外商投资企业主板、中小企业板、创业板上市，在新三板挂牌；发行企业债券、公司债券、可转换债券；运用非金融企业债务融资工具进行融资。外商投资企业同等享受我省对民营企业境内上市、“新三板”挂牌和区域性股权市场融资的相关扶持政策。</p>	<p>省金融办、发展改革委、经济和信息化委、财政厅、商务厅，人民银行广州分行、广东证监局负责</p>
19	<p>推行人才“优粤卡”。将外商投资企业高级管理人员、外资跨国公司总部或地区总部的中高级管理人员、外资研发机构的高层次研发人才以及高价值PCT国际发明专利发明人、世界技能大赛项目和获奖选手、外商投资企业聘用的港澳台特殊人才纳入“优粤卡”服务对象。逐步扩大“优粤卡”在广东可作为身份证明使用的领域。“优粤卡”持有人及其配偶、未成年子女与企业所在地户籍居民同等享受当地人才住房、教育、医疗、养老等政策待遇。“优粤卡”境内持有人及其配偶、未成年子女可在广东办理赴港澳商务签证及其他出入境证件。持有“优粤卡”的外籍人员，可申请办理5年以内的外国人来华工作许可和有效期为5年的居留许可，并将业务承诺办理时限较法定办理时限压缩三分之二；符合《外国人在中国永久居留审批管理办法》及公安部支持广东自贸试验区建设和创新驱动发展出入境政策措施相关条件的，可优先推荐办理外国人永久居留身份证件；可在境内直接申请办理外国人来华工作许可。</p>	<p>省人力资源社会保障厅、公安厅、教育厅、住房城乡建设厅、商务厅、卫生计生委、知识产权局负责</p>

20	<p>强化人才激励措施。鼓励各地参照深圳前海的做法，给予为本地经济社会作出贡献的“优粤卡”持有人适当奖励。外商投资企业人才可按规定申报我省“珠江人才计划”、“广东特支计划”、“扬帆计划”等人才项目和科技项目。按我省外籍高层次人才认定标准认定的外籍高层次人才可享受出入境、停留及聘用外籍家政人员等便利措施。支持外资新型研发机构、创新型外商投资企业自主开展人才评价。回国后在外资研发机构工作的海外高层次留学人才可直接认定高级职称。外籍高端人才可按“承诺制+容缺受理”方式办理5年以内的外国人来华工作许可，并将业务承诺办理时限较法定办理时限压缩三分之一。支持外籍大学生在广东参加创新创业活动。对持有外国人永久居留身份证件的人员在广东创办科技企业，给予中国籍公民同等待遇。将支持广东自贸试验区建设及创新驱动发展出入境政策措施中适用于广东自贸试验区的6项措施逐步推广至全省实施。为我省科技进步做出突出贡献的外资研发机构有关人员，可按照国家和省有关表彰奖励规定予以表彰奖励。</p>	<p>省人力资源社会保障厅、教育厅、科技厅、公安厅、工商局，各地级以上市人民政府负责</p>
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21	七、加强知识产权保护	<p>健全知识产权保护机制。加快建设中国（广东）知识产权保护中心，建立健全专利快速审查、确权和维权机制。推行外商投资企业知识产权保护直通车制度。开展知识产权综合改革试点，建立跨区域、跨部门的知识产权案件移送、信息通报、配合调查机制。强化商标专项执法，严格保护外商投资企业商标专用权。制定互联网、电子商务、大数据等领域的知识产权保护规则规范。</p>	省知识产权局、公安厅、工商局、质监局，海关广东分署，各地级以上市人民政府负责
22		<p>完善知识产权服务机制。搭建知识产权引进平台，加强高价值知识产权引进。创办国际化知识产权交易中心，建立健全专利导航产业发展工作机制，促进高价值知识产权转移转化。推进商标业务受理窗口建设，便利外商投资企业商标注册和质押。建立专利权、商标权、版权联合评估机制、质押融资风险分担机制和质物快速处理机制。创建有利于激励创新的知识产权归属制度。鼓励外商投资企业在华申请专利，其取得的发明、发现和其他科技成果，可参与我省各级各类奖项评审。</p>	省知识产权局、科技厅、工商局、新闻出版广电局、金融办，各地级以上市人民政府负责

23	八、提升投资贸易便利化水平	<p>委托实施一批外资审批（备案）事项。简化外商投资企业设立、变更备案程序，依法由地市级商务部门进一步下放至县（市、区）商务部门实施。将以下18项省级行政审批事项依法委托各地级以上市政府相应部门实施，条件成熟后逐步委托国家级开发区管委会实施，包括：电影院、营利性医疗机构、旅行社、加油站和船舶（含分段）设计、制造与修理领域外商投资企业设立及变更（合同、章程）审批（省商务厅）；国家规定必须由省外商投资项目核准（省发展改革委）；国家规定必须由省外商投资的工业和信息化委）；成品油零售经营资格审批（省经济和信息化委）；中外合资企业中介机构及中外合资企业职业中介机构设立审批（省人力资源和社会保障厅）；国家级开发区范围内省管权限的国家发展委员会（党政机关办公楼建设项目除用地预审（省国土资源厅）；建设项目环境影响评价报告书、报告表审批（省环境保护厅）；外商投资道路运输业立项审批（省交通运输厅）；经营国际船舶管理业务审批（省水利厅）；外商投资建设项目水土保持方案审批（省水利厅）；外商投资医疗机构设置审批（省卫生计生委）；外商投资企业及其分支机构设立登记、变更和注销（省工商局）；设立外商投资电影院审批（省新闻出版广电局）；外商投资旅行社业务许可（省旅游局）。</p>	省编办、发展改革委、经济和信息化委、科技厅、人力资源社会保障厅、住房城乡建设厅、环境保护厅、交通运输厅、水利厅、商务厅、卫生计生委、工商局、新闻出版广电局、旅游局，各地级以上市人民政府按职责分工负责
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24		<p>优化外商投资配套服务。全面实施准入前国民待遇加负面清单管理模式。建立行政事业性收费和政府性基金、政府定价的涉企经营服务性收费等涉企收费目录清单制度。允许符合条件的省内跨地区经营且具有独立法人资格的外商投资企业总部及其分支机构汇总缴纳增值税，分支机构可就地入库。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，凡符合规定条件的，实行递延纳税政策，暂不征收预提所得税。对重点外商投资项目在工商变更和申领发票时优先支持、及时审核。优化不定期工作制和综合计算工时工作制审批流程，将业务承诺办理时限较法定办理时限压缩三分之一。积极探索重大外商投资项目行政审批委托代办制，由各地指定或授权专门机构为外商委托办理的行政审批事项提供代办服务。将外商投资企业设立备案纳入“多证合一、一照一码”改革。进一步规范政府审批责任和标准，优化企业投资审批流程，将现有投资审批事项及其审批时限压缩四分之一。</p>	<p>省商务厅、编办、发展改革委、财政厅、人力资源社会保障厅、工商局、地税局，省国税局，各地上市人民政府按职责分工负责</p>
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25		<p>提升贸易便利化水平。将国际贸易“单一窗口”复制推广到全省口岸，打造符合国际通行规则的贸易便利化支撑服务平台。落实全国通关一体化改革，全面推广报关报检并联模式，实现企业“一点报关/报检、一次验放”，加强货运口岸智能化监督，提升非侵入式查验比例，将货物通关时间压缩三分之一。将检验检疫企业备案与商事备案纳入“多证合一、一照一码”改革，推广全流程无纸化、普及移动查验终端，将进出口货物检验检疫通关时间压缩三分之一。支持有条件的地市扩大免除查验没有问题外贸企业吊装移位仓储费用优惠政策适用范围，逐步实现海关监管区全覆盖，并向检验检疫环节延伸。</p>	<p>省口岸办、编办、经济和信息化委、工商局、质监局、食品药品监管局，海关广东分署，广东、深圳、珠海出入境检验检疫局，各地上市人民政府按职责分工负责</p>
26	<p>九、优化重点园区吸收外资环境</p>	<p>加强重点园区政策联动。支持粤东粤西粤北省级以上开发区申报纳入省产业转移工业园管理，按规定享受省产业转移相关扶持政策。对国家级开发区内新设的外商投资项目，可参照深圳前海、珠海横琴企业所得税优惠目录，鼓励园区及所在地按项目直接经济贡献的一定比例予以奖励。推进相对集中行政许可权改革，支持符合条件的国家级开发区推行行政审批局模式，实行“一枚印章管审批”。</p>	<p>省商务厅、编办、经济和信息化委、科技厅，各地上市人民政府负责</p>

27		<p>强化园区发展激励措施。地方政府债券融资优先支持广东自贸试验区、国家级开发区等重点引资本平台基础设施和重大项目建设。鼓励开发区扩区、区位调整和设立飞地园区。授权各地上市审批省级经济开发区扩区、区位调整，审批结果向省政府报备。由珠三角转移进入省产业园（含省产业转移工业园及享受省产业转移政策的园区，下同）的外商投资项目按规定享受省产业共建财政扶持政策相关普惠性奖励和叠加性奖励；在省产业园新设的外商投资项目，可比照享受该政策。</p>	<p>省商务厅、科技厅、经济和信息化委、财政厅、国土资源厅，各地上市人民政府按职责分工负责</p>
28	<p>十、完善利用外资保障机制</p>	<p>加强招商引资组织领导。省、市政府建立由主要领导牵头的利用外资工作协调机制，定期协调解决制约我省利用外资尤其是世界500强企业广东投资的重大关键性问题。整合优化全省驻海外经贸办事机构，加快构建我省辐射全球的国际化投资促进体系。完善外商投资企业投诉机制。规范各地招商引资行为，严格兑现依法向投资者作出的政策承诺，认真履行在招商引资等活动中依法签订的各类合同。</p>	<p>省商务厅、贸促会，各地上市人民政府负责</p>

29		<p>健全利用外资激励机制。对实际利用外资成绩较好的地区在全省予以通报表扬。对招商引资成绩突出的干部，在同等待条件下优先提拔使用。对出国（境）招商公务团组实行政策倾斜，在制订因公临时出国计划时予以重点保障，支持优先办理出境手续。</p>	<p>省商务厅、外办，各地上市人民政府负责</p>
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第三部分

政策解读

一、进一步扩大市场准入领域

（一）推动扩大对外开放领域。根据《国务院关于促进外资增长若干措施的通知》相关部署，提出：逐步推进以下领域扩大对外开放：制造业领域放开专用车、新能源汽车制造的外资股比限制；服务业领域取消船舶设计、支线和通用飞机维修、人力资源服务机构、国际海上运输公司、铁路旅客运输公司、加油站建设和经营的外资股比限制，允许外商投资互联网上网服务营业场所、呼叫中心，放开外商独资演出经纪机构的业务范围限制；金融业领域放宽外商投资银行、证券公司、证券投资基金管理公司、期货公司、人寿保险公司的外资股比限制和业务范围限制。以上拟推动扩大对外开放的11个限制外商投资产业占现行限制外商投资产业目录总条目数的三成。



二、加大利用外资财政奖励力度

(二) 对外商投资实体经济项目达到一定规模的,按投资金额的一定比例给予奖励。提出: 2017-2022 年, 对在广东设立的年实际外资金额(不含外方股东贷款, 下同) 超过 5000 万美元的新项目(房地产业、金融业及类金融业项目除外, 下同)、超过 3000 万美元的增资项目和超过 1000 万美元的跨国公司总部或地区总部, 省财政按其当年实际外资金额不低于 2% 的比例予以奖励, 最高奖励 1 亿元。

本条政策奖励对象主要为制造业、生产性服务业项目和经认定的外资跨国公司总部或地区总部。其中, 行业分类依据为《中华人民共和国国家标准国民经济行业分类》; 外资跨国公司总部或地区总部需经商务部门认定, 相关办法由省商务厅另行公布。

案例 1: 某医疗器械制造企业 2017 年 3 月设立, 当年实际外资为 6000 万美元; 2018 年实际外资为 3000 万美元; 2019 年实际外资为 1 亿美元, 其中外方股东借款为 2000 万美元; 2020 年实际外资为 8 亿美元。假定美元对人民币汇率为 1:6.6, 按最低 2% 的奖励比例, 该企业 2017 年可获省财政奖励资金为 792 万元 ($6000 \times 6.6 \times 0.02$), 2018 年为 0 元

(未达到奖励标准), 2019 年为 1056 万元 [$(10000-2000) \times 6.6 \times 0.02$], 2020 年为 1 亿元(最高奖励 1 亿元)。

案例 2: 某房地产公司 2017 年 3 月设立, 当年实际外资为 1 亿美元, 2017 年可获省财政奖励资金为 0 元(非支持对象)。

案例 3: 某外资电子元器件制造企业 2002 年设立, 2017 年增资 3000 万美元并于当年全部实缴; 2018 年增资 5000 万美元, 分两年实缴, 每年 2500 万美元, 2019 年 6 月实缴完毕。则该企业 2017 年可获省财政奖励资金 396 万元 ($3000 \times 6.6 \times 0.02$), 2018 年、2019 年均为 0 元(未达到奖励标准)。

(三) 对世界 500 强企业、全球行业龙头企业在广东投资项目符合规定条件的, 可按“一项目一议”方式给予支持。提出:



对世界 500 强企业、全球行业龙头企业在广东新设(或增资设立)的年实际外资金额超过 1 亿美元的制造业项目, 以及新设的年实际外资金额不低于 3000 万美元的 IAB(新一代信息技术、智能装备、生物医药)和 NEM(新能源、新材料)制造业项目和独立法人资格的外资研发机构, 可视项目情况按“一项目一议”方式给予包括资金在内的个性化扶持政策。

（四）对在广东的外资跨国公司总部或地区总部，视其贡献情况安排财政奖励。提出：外资跨国公司总部或地区总部对省级财政年度贡献首次超过 1 亿元的，省财政按其当年对省级财政贡献量的 30% 给予一次性奖励，最高奖励 1 亿元。

案例：某外商投资企业 2008 年在广州市成立，2017 年被认定为跨国公司地区总部，2018 年、2019 年对省级财政贡献分别为 8500 万元、9000 万元，2020 年首次超过 1 亿元、达 1.3 亿元，2021 年为 1.2 亿元。则该企业 2020 年符合奖励标准，可获得省财政奖励资金 3900 万元（ $13000 \times 30\%$ ）。2021 年因非首次超亿元，省财政不再安排奖励。

三、加强用地保障

（五）明确外商投资企业享受“实体经济降成本十条”的用地优惠政策。提出：制造业外商投资企业按《广东省人民政府关于印发广东省降低制造业企业成本支持实体经济若干政策措施的通知》（粤府〔2017〕90 号，简称“实体经济降成本十条”）规定享受用地有关优惠政策。

按照“实体经济降成本十条”规定，企业可享受一系列用地优惠政策。包括：对制造业外商投资企业工业物业产权，允许按幢、层等固定界限为基本单元分割，用于引进相关产业链合作伙伴的产业项目；对外商投资省优先发展产业且用地集约的工业项目，土地出让底价可按所在地土地等别对应全国工业用地最低价标准的 70% 确定；实行工业用地弹性年期出让的，土地出让底价可按照出让年期与工业用地可出让最高年期的比值确定年期修正系数；在符合规划、不改变用途的前提下，在工业用地、仓储用地上对工矿厂房、仓储用房进行重建、改建、扩建和利用地下空间，提高容积率、建筑密度的，不再征收土地价款差额。

（六）对重点外商投资项目用地“应保尽保”。提出：对实际投资金额超过 10 亿元的制造业外商投资项目用地和世界 500 强企业、全球行业龙头企业总部或地区总部（以下统称重点外资总部）自建办公物业用地，由省市共同安排土地利用计划指标。

省在分解下达土地利用年度计划指标时，将统筹考虑实际投资金额超过 10 亿元的制造业外商投资项目和重点外资总部自建办公物业的用地需求，对相关地市给

予倾斜支持；各地市在省下达用地计划指标后，根据实际投资金额超过 10 亿元的制造业外商投资项目和重点外资总部自建办公物业的用地需求，配套安排用地计划指标，优先保障其用地需求。

（七）支持外商投资企业符合条件的物业产权分割登记和转让。提出：对外商投资建设的高标准厂房和重点外资总部自建办公物业产权，允许以幢、层等固定界限为基本单元分割登记和转让，其中重点外资总部自建办公物业累计分割登记和转让面积不得超过总建筑面积的 40%。

对外商投资建设的高标准厂房和重点外资总部自建办公物业产权，允许以幢、层等基本单元等固定界限为基本单元分割登记，可到不动产登记部门办理分割登记手续，分割登记后的物业产权可办理转让手续，其中重点外资总部自建办公物业累计分割登记和转让面积不得超过总建筑面积的 40%。



（八）鼓励外商投资企业租赁用地。提出：外商投资企业租赁工业用地的，在确定租赁底价时可按照租赁年期与工业用地可出让最高年期的比值确定年期修正系数；可凭与国土部门签订的土地租赁合同和缴款凭证办理规划、报建等手续；租赁期内，地上建筑物、构筑物及其附属设施可以转租和抵押。

对外商投资的工业项目，以租赁方式供应工业用地的，可按照租赁年期与工业用地可出让最高年期（50 年）的比值确定年期修正系数，确定租赁底价。外商投资企业租赁工业用地建设工业项目的，到规划主管办理规划、报建手续时，可凭与国土主管部门签订的土地租赁合同和缴款凭证办理，无需按照出让用地规定凭建设用地批准书、国土证办理。租赁期内，外商投资企业租赁工业用地的地上建筑物、构筑物及其附属设施可以转租和抵押。

（九）保障符合条件的外商投资企业搬迁用地。提出：政府实施旧城改造，可以协议出让或租赁方式为需要搬迁的外资工业项目重新安排工业用地。

对因政府实施旧城改造须搬迁的外商投资工业项目，符合国家产业政策的，除可以协议回收项目用地并予以资金补偿外，经市、县国土资源主管部门审核并报

同级政府批准后，还可以协议出让或租赁方式为项目重新安排工业用地。

（十）鼓励制造业外商投资企业转型。提出：制造业外商投资企业利用存量工业房产发展生产性服务业以及兴办创客空间、创新工场等众创空间的，可在 5 年内按原用途和土地权利类型使用土地，5 年期满后按有关规定办理。

制造业外商投资企业整体或部分转型、改制成立独立法人实体，并利用存量工业房产从事研发设计、勘察、科技成果转化转移、信息技术服务和软件研发及知识产权、综合科技、节能环保等经营服务，以及利用存量房产进行制造业与文化创意、科技服务业融合发展的，可实行继续按原用途和土地权利类型使用土地的过渡期政策，无需办理改变土地用途手续。过渡期支持政策以 5 年为限，5 年期满及涉及转让需办理相关用地手续的，可按新用途、新权利类型及市场价，以协议方式办理。

（十一）鼓励外商与政府共建公共服务项目。对外商与政府共同投资建设的医疗、教育、文化、养老、体育等公共服务项目，可使用划拨土地的，允许采用国有

建设用地作价出资或入股方式供应土地。

根据《国务院办公厅关于进一步激发社会领域投资活力的意见》（国办发〔2017〕21 号）规定：医疗、养老、教育、文化、体育等领域新供土地符合《划拨用地目录》的，可依法按划拨方式供应。对可以使用划拨用地的项目，在用地者自愿的前提下，鼓励以出让、租赁方式供应土地，支持市、县政府以国有建设用地使用权作价出资或者入股的方式提供土地，与社会资本共同投资建设。对外商与政府共同投资建设的医疗、教育、文化、养老、体育等公共服务项目，符合《划拨用地目录》等划拨用地使用条件的，允许采用国有建设用地作价出资或入股方式供应土地。

四、支持研发创新

（十二）支持外资研发机构参与我省相关研发平台建设和项目。提出：支持外资研发机构（含企业内设研发机构）参与我省研发公共服务平台建设和政府科技计划项目，并享受相关配套资金扶持。

目前我省以国际项目合作形式支持外资研发机构参

与我省研发公共服务平台建设和政府计划项目，其申请资金与在粤合作单位共同使用管理，申请主体为粤方合作单位。根据财政政策规定，相关资金需在境内使用。



（十三）对符合条件的外资研发机构给予财政资助。

一是省财政对外资研发机构被认定为省级新型研发机构的，对上年度非财政经费支持的研发经费支出额度择优给予不超过 20% 的补助，单个机构补助金额不超过 1000 万元（已享受其他各级财政研发费用补助的机构不再重复补助）。

二是外资研发机构被认定为博士后工作站、两院院士工作站的，最高资助 100 万元。目前，我省正在研究制定《关于我省加快博士和博士后人才创新发展的若干意见》，拟对新设博士后科研工作站给予建设启动经费，外资研发机构经国家人力资源社会保障部批准新设立博士后科研工作站的，在博士后人员进站后一次性给予 30 万元的事后资助；设站后连续两年内博士后人员在站人数在 5-10 名、10 名以上的，分别给予 30 万元、70 万

元的事后资助。

三是对在广东省内注册，具有独立法人资格、已认定为省级企业技术中心且未获得过企业技术中心财政资金支持，具有较强的技术实力或者较高的科研水平、健全的财务管理结构和财务管理制度、依法纳税的外资研发机构（建筑类企业除外）给予资助。采取事后资助的方式，由省经济和信息化委、省财政厅组织专家评审且单个项目资助金额不超过 200 万元且不超过项目购置仪器设备和软件投入额的 40%。资助资金用途限于外资研发机构购置仪器设备和软件。

此外，对于世界 500 强企业在广东新设具有独立法人资格的外资研发机构，省市政府将视项目实际情况按照“一项目一议”方式，在财政、土地、产品市场准入、产业发展基金等方面给予个性化的重点支持。

（十四）扶持外资药企进入广东市场。我省将在国家授权调整药品目录的过程中，对外资药品上市许可持有人获准上市的、在广东生产结算的国家大品种一类新药，在规定权限内为其建立绿色通道，优先纳入我省医保药品目录，并与药品价格谈判和集中采购工作相衔接，支持创新性药品产业化。外资药品上市许可持有人指外

商在广东省内依法设立的，能够履行《中华人民共和国药品管理法》及其他法律法规规定的在药物研发注册、生产、流通、监测、评价等方面义务的药品研发机构和生产企业。

（十五）落实外资研发机构税收优惠政策。

一是对经认定的外资研发中心进口和采购国产设备给予免、退税。根据《财政部教育部国家发展改革委科技部工业和信息化部民政部商务部海关总署国家税务总局国家新闻出版广电局关于支持科技创新进口税收政策管理办法的通知》（财关税〔2016〕71号）、《财政部商务部国家税务总局关于继续执行研发机构采购设备增值税政策的通知》（财税〔2016〕121号）规定，外资研发中心由商务部门依照有关规定批准或确认。对经认定的外资研发中心进口科技开发用品可向直属海关申请办理进口免税手续和向国税部门申请办理采购国产设备退税手续。具体认定细则和操作方法省商务厅已会同省财政厅、省国税局、海关广东分署制订出台。

二是对外商投资企业提供技术服务等给予免税。根据《财政部 国家税务总局关于全面推开营业税改征增值税试点的通知》（财税〔2016〕36号）规定，技术转

让是指转让技术所有权或者使用权的业务活动，其中技术包括专利技术和非专利技术。技术开发是指就新技术、新产品、新工艺或者新材料及其系统进行研究与试验开发的业务活动。技术咨询，是指就特定技术项目提供可行性论证、技术预测、专题技术调查、分析评价报告等业务活动。与技术转让、技术开发相关的技术咨询、技术服务，是指转让方（或者受托方）根据技术转让或者开发合同的规定，为帮助受让方（或者委托方）掌握所转让（或者委托开发）的技术，而提供的技术咨询、技术服务业务，且这部分技术咨询、技术服务的价款与技术转让或者技术开发的价款应当在同一张发票上开具。符合条件的纳税人申请免征增值税时，须持技术转让、开发的书面合同，到纳税人所在地省级科技主管部门进行认定，并持有有关的书面合同和科技主管部门审核意见证明文件报主管税务机关备查。

三是对技术先进型服务企业给予所得税优惠。根据《国务院关于促进外资增长若干措施的通知》（国发〔2017〕39号）和《财政部、国家税务总局、商务部、科技部、发展改革委关于将技术先进型服务企业所得税政策推广至全国实施的通知》（财税〔2017〕79号）规定，将服务外包示范城市符合条件的技术先进型服务企业所

得税优惠政策推广至全国实施。对经省级科技、商务、财政、税务和发展改革部门认定的技术先进型服务企业，减按 15% 的税率征收企业所得税。技术先进型服务企业发生的职工教育经费支出，不超过工资薪金总额 8% 的部分，准予在计算应纳税所得额时扣除；超出部分，准予在以后纳税年度结转扣除。此前，我省仅广州、深圳市符合条件的企业可享受相关优惠政策。



（十六）简化研发物资通关手续。提出：外资研发中心进口研发设备、试剂、样品可自主选择提前报检、预约报关和实物放行通关模式。

根据《进出口商品检验法实施条例》，法定检验的进口商品的收货人应当向海关报关地的出入境检验检疫机构报检。海关放行后 20 日内，收货人应当向出入境检验检疫机构申请检验。从便利进出口企业，提升通关效率的角度出发，检验检疫部门允许进出口企业根据自身实际情况选择提前申报或在货物抵达口岸后申报。《出入境检验检疫流程管理规定》和《关于简化检验检疫程序提高通关效率的公告》（2017 年第 89 号）创新建立

审单放行监管新模式，在企业信用等级满足要求、提交合格保证且抽批未抽中的前提下，出入境货物可实施审单放行，即经审单符合要求后直接予以签证放行，无需查验或实验室检测，货物通关效率大幅提升。同时，为科研、测试所需的产品和为考核技术引进生产线需要进口的零部件，企业可申办《免于办理强制性认证证明》。海关为外资研发中心进口研发设备、试剂、样品提供预约通关服务，允许在非正常上班的通关时间，通过与通关现场预约后，海关加班加点为相关外资研发中心进口的上述货物，提供通关的服务。

五、加大金融支持力度

（十七）加大产业基金扶持力度。提出：利用广东省产业发展基金，以股权投资等方式重点支持世界 500 强企业、全球行业龙头企业在广东投资，以及我省重大跨国并购项目返程投资。

将外商投资列入广东省产业发展基金支持范围，参照省财政经营性资金股权投资的模式，对符合条件的外商投资项目予以扶持。在约定投资期满后，通过大股东

回购、上市、股权转让等市场化方式退出。此外，可视项目实际情况采取“一项目一议”方式，以合同约定参股期间广东省产业发展基金不收取项目收益，退出时按较低的收益率退出或者通过让利反馈外商投资项目等。

（十八）在自贸试验区探索开展“NRA+”试点。提出：在广东自贸试验区依托境外机构境内本外币账户（NRA）体系探索开展“NRA+”试点，支持区内的外商投资企业开展本外币全口径跨境双向融资，在 2 倍净资产的外债额度内获得本外币融资；支持外商投资企业在区内和境外发行债券，允许其将境外发债资金回流作为资本金使用。

根据《中国人民银行关于全口径跨境融资宏观审慎管理有关事宜的通知》（银发〔2017〕9 号）规定，外商投资企业可在 2 倍净资产的范围内从非居民融入本外



币资金。如果外商投资企业的投注差（投资总额与注册资本的差额）高于 2 倍净资产的，可以选择在投注差范围内从非居民融入本外币资金。根据《中国人民银行广州分行关于支持中国（广东）自由贸易试验区扩大人民币跨境使用的通知》（广州银发〔2016〕43 号），区内的外商投资企业在境外发行人民币债券，募集资金可根据需要自由回流境内使用，回流境内的人民币资金应严格按照债券募集说明书规定的资金用途使用；区内的外商投资企业的外方股东可在境内发行人民币债券，募集资金借予该外商投资企业使用时，豁免纳入全口径跨境融资宏观审慎的额度管理。

（十九）支持跨国公司资金集中运营。提出：支持跨国公司在广东自贸试验区组建跨境双向人民币资金池。

根据《中国人民银行广州分行关于支持中国（广东）自由贸易试验区扩大人民币跨境使用的通知》（广州银发〔2016〕43 号）规定，跨国公司可以选择在广东自贸试验区内注册成立的成员企业作为主办企业组建跨境双向人民币资金池，其中，需满足境内成员企业上年度营收合计不低于 5 亿元人民币，境外成员企业上年度营收

合计不低于1亿元人民币，资金池实行双向上限管理，上限为池内应计所有者权益。与全国版政策相比，本条措施降低了自贸区跨国公司办理跨境人民币双向资金池业务的门槛，便利了自贸区跨国公司跨境资金集中运营调拨，有利于企业提高资金运作效率、降低财务成本。

（二十）支持外商投资企业境内融资。提出：外商投资企业同等享受我省对民营企业境内上市、“新三板”挂牌和区域性股权市场融资的相关扶持政策。

六、加大人才支持力度

（二十一）推行人才“优粤卡”。提出：将外商投资企业高级管理人员等7类人才纳为服务对象。逐步扩大“优粤卡”在我省可作为身份证明使用的领域。

根据《关于我省深化人才发展体制机制改革的实施意见》（粤发〔2017〕1号）规定，经省人才主管部门认定的高层次人才，可凭卡在社会保险、购房购车、职称评定等方面与工作所在地居民享受同等待遇，在落户、出入境、长期居留、永久居留、医疗、子女入学、配偶

安置、社会保险、入住人才公寓等方面享受优先便利服务。目前，省人力资源社会保障厅正在牵头制定相关实施办法。人才优粤卡将实行“一卡通”服务，纳入服务对象的外商投资企业高级管理人员、地区总部的中高级管理人员、外资研发机构的高层次研发人才以及高价值PCT国际发明专利发明人、世界技能大赛项目专家和获奖选手、外商投资企业聘用的港澳台特殊人才等7类人才，只要符合人才优粤卡申领条件的，按照规定，将可在出入境、子女入学、社会保险、医疗、金融、购房、税收等方面享受当地居民待遇和优惠便利服务。



（二十二）创新归国人才职称认定。提出：回国后在外资研发机构工作的海外高层次留学人才可直接认定高级职称。

海外高层次留学人才指：留学毕业后在海外从事科研、教学、工程技术、金融、管理等工作并取得显著成绩，为国内急需的高级管理人员、高级专业技术人员、学术技术带头人，以及拥有较好产业化开发前景的专利、发明或专有技术的人员。根据《关于进一步改革科技人员职称评价的若干意见》（粤人社规〔2015〕4号）规定，入选国家“千人计划”的个人、百千万国家级人选、入选“广东引进领军人才”的个人或“广东引进科研创新团队”带头人等高层次人才可直接认定正高级职称，省突出贡献评审委员会负责认定的组织实施工作。按照《中共中央办公厅 国务院办公厅印发〈关于深化职称制度改革的意见〉的通知》（中办发〔2016〕77号）有关“对引进的海外高层次人才和急需紧缺人才，放宽资历、年限等条件限制，建立职称评审绿色通道”的精神，经认定为海外高层次留学人才的，符合资格条件要求的，可参照高层次人才认定正高级职称的办法直接认定高级职称，由省突出贡献评审委员会具体组织实施。

（二十三）明确外籍人才工作生活便利措施。提出：经认定的外籍高层次人才可享受出入境、停居留及聘雇外籍家政人员等便利措施。

根据《关于实施支持广东自贸区建设及创新驱动发展有关出入境政策措施的批复》和《关于对申请永久居留外籍高层次人才认定标准的批复》，广东自贸试验区以外的4类外籍高层次人才（知名奖项获得者或高层次人才计划入选者、外籍知名专家学者、创新创业外籍高层次人才和其他具有特殊专长并为广东紧缺急需人才）认定工作，由其工作所在地外国专家归口管理部门受理申请，报省外国专家局审核发放确认函，凭确认函由公安出入境管理部门办理签证、停居留及聘雇外籍家政人员等便利措施。广东省内已获得在华永久居留资格或工作类居留许可的外籍高层次人才及港澳台高层次人才，提供个人担保和雇佣合同，可以为聘雇的外籍家政服务人員申请相应期限的私人事务类居留许可（加注“家政服务”）

（二十四）进一步简化人才出入境手续。提出：逐步在全省推广支持广东自贸试验区建设的6项人才出入境政策措施。

经公安部批复同意，自 2016 年 8 月 1 日起，我省实施支持广东自贸区建设及创新发展的出入境政策措施（以下简称 16 项出入境政策，其中 10 项适用于全省，6 项适用于广东自贸区），为外籍高层次人才入出境、停居留及永久居留提供便利。经请示公安部同意，省公安厅计划在 2017 年底前将 16 项出入境政策中适用于广东自贸区的 6 项政策复制推广至我省珠三角自创区所在地级市行政区域（即广州、深圳、珠海、佛山、惠州、东莞、中山、江门、肇庆 9 市）和揭阳中德金属生态城。

七、加强知识产权保护

（二十五）加快建设中国（广东）知识产权保护中心。今年国家知识产权局正式批复同意建设中国（广东）知识产权保护中心，面向新一代信息技术产业和生物产业开展知识产权快速协同保护工作。希望依托该



中心，一是实现知识产权“快”保护。从单一的外观设计快速审查拓宽到发明、实用新型和外观设计三类专利以及复审无效请求的快速审查。二是实现知识产权“大”保护。构筑覆盖全省重点产业知识产权保护网络，打造从研发到转化、从运用到保护的知识产权服务创新全链条。三是实现知识产权“严”保护。构建知识产权保护协作机制，形成审查确权、维权援助、仲裁调解、行政执法、司法衔接相联动的知识产权协同保护体系。

（二十六）推行重点外商投资企业知识产权保护直通车制度。根据《广东省人民政府办公厅关于知识产权服务创新驱动发展的若干意见》，省知识产权局建立实施重点企业知识产权保护直通车制度，按照激励创造、依法保护、提高效能、促进运用的原则，结合企业在知识产权保护方面的需求，构建重点企业知识产权保护便捷响应通道，解决企业知识产权保护的困难和问题。其中，高新技术企业以及专利申请量或拥有量达 30 件及以上的外商投资企业，可申请成为地市级知识产权保护重点企业；重点高新技术企业以及专利申请量或拥有量达 100 件及以上的企业，可申请成为省级知识产权保护重点企业。

（二十七）推进商标业务受理窗口建设。商标业务受理窗口包括企业商标注册和质押窗口。此前，集中由国家工商行政管理总局商标局受理。本条措施实施后，省工商局及深圳市工商局、珠海市横琴新区工商局的注册商标申请窗口将受理企业相关业务申请。此外，国家工商总局在广州设立的商标审查协作中心广州分中心和商标局广州办事处也将接受企业商标注册。

（二十八）鼓励外商投资企业在中国申请专利。提出外商投资企业取得的发明、发现和其他科技成果，可参与我省各级各类奖项的评审。

鼓励和支持符合《中国专利奖评奖办法》《广东省专利奖励办法》有关评选条件的外商投资企业参与中国专利奖、广东省专利奖等奖项的评选。根据《广东省科学技术奖励办法》规定，广东省科学技术奖旨在奖励推动我省科学技术进步活动中作出突出贡献的公民、组织；申报省科学技术奖的项目必须是在我省辖区



内研究开发、应用推广，或者属于我省为第一完成单位或完成人与国内外合作研究开发的成果。目前政策要求需满足以上条件，方可实施评审及评奖。

八、提升投资贸易便利化水平

（二十九）集中下放一批权限。提出：将医疗机构、旅行社、加油站等领域外商投资企业设立及变更等 18 项省级行政许可事项依法委托各地级以上市政府相关部门实施，条件成熟后逐步委托国家级开发区管委会实施。

下放的 18 项省级行政许可事项包括：电影院、营利性医疗机构、旅行社、加油站和船舶（含分段）设计、制造与修理领域外商投资企业设立及变更（合同、章程）审批（省商务厅）；国家规定必须由省办理的外商投资项目核准（省发展改革委）；国家规定必须由省核准的工业和信息化领域的外商限制类技术改造项目核准（省经济和信息化委）；成品油零售经营资格审批（省经济和信息化委）；中外合资人才中介机构及中外合资中外合作职业介绍机构设立审批（省人力资源社会保障厅）；国家级开发区范围内省管权限的外资建设项目（党政机

关办公楼建设项目等规定须报国家发展改革委或省政府审批的项目除外)用地预审(省国土资源厅);建设项目环境影响报告书、报告表审批(省环境保护厅);外商投资道路运输业立项审批(省交通运输厅);经营国际船舶管理业务审批(省交通运输厅);生产建设项目水土保持方案审批(省水利厅);外商投资医疗机构设置审批(省卫生计生委);外商投资企业及其分支机构设立登记、变更和注销(省工商局);设立外商投资电影院审批(省新闻出版广电局);外商投资旅行社业务许可(省旅游局)。

(三十) 整合税收便利措施。

一是允许符合条件的省内跨地区经营且具有独立法人资格的外商投资企业总机构及其分支机构汇总缴纳增值税,分支机构可就地入库。根据《中华人民共和国增值税暂行条例》第22条规定,固定业务应向机构所在地的主管税务机关申报纳税,总机构和分支机构不在同一县(市)的,应分别向各自所在地的主管税务机关申报。根据《财政部国家税务总局关于固定业户总分机构增值税汇总纳税有关政策的通知》(财税〔2012〕9号)规定,固定业户的总分机构不在同一县(市),但在

同一省(区、市)范围内的,经省(区、市)财政厅(局)、国税局审批同意,可以由总机构向总机构所在地的主管税务机关申报缴纳增值税。因此,对于省内跨地区经营的外商投资企业总机构及其分支机构应分别进行纳税申报,企业申请汇总缴纳增值税的,经省财政厅和省国税局审批同意后可进行汇总纳税。

二是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,凡符合规定条件的,实行递延纳税政策,暂不征收预提所得税。根据《国务院关于促进外资增长若干措施的通知》(国发〔2017〕39号)规定: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,凡符合规定条件的,实行递延纳税政策,暂不征收预提所得税。此条措施须待财政部、国家税务总局等部门发布具体操作细则后施行。

(三十一) 压缩业务办理时限。提出:进一步规范政府审批权责和标准,优化企业投资审批流程,将现有投资审批事项及其审批时限压缩四分之一;将外国人来华工作许可和居留许可业务承诺办理时限较法定办理时限压缩二分之一;优化不定时工作制和综合计算工时工作制审批流程,将业务承诺办理时限较法定办理时限压

缩三分之一；在全省口岸复制推广国际贸易“单一窗口”，将货物通关时间压缩三分之一。

九、优化重点园区吸收外资环境

（三十二）优化国家级开发区行政审批模式。提出：支持符合条件的国家级开发区推行行政审批局模式，实行“一枚印章管审批”。

《中央编办 国务院法制办关于印发〈相对集中行政许可权试点工作方案〉的通知》（中央编办发〔2015〕16号）将广东省作为首批试点省份，要求根据精简、统一、效能的原则，组织开展相对集中行政许可权



实现形式的探索。在机构编制限额内，支持国家级开发区推行行政审批局模式，实行“一枚印章管审批”，试点工作方案由所在地级以上市委、市政府报省委、省政府批准。

（三十三）支持省产业园利用外资。提出：在省产业园（含省产业转移工业园及享受省产业转移政策的园区）新设的外商投资项目比照享受省产业共建财政扶持政策。

对在省产业园新设的外商投资项目，自投产当年起的第1-3年、第4-5年分别按照企业各年对园区所在地财政贡献量的40%、20%给予普惠性奖励；对符合政策条件的下列情形按规定给予一定金额的叠加性奖补：大型骨干企业、世界500强企业、中国500强企业（包括全资子公司及其控股的企业）在省产业园投资（控股）制造业企业，按固定资产投资金额不超过30%的比例按年度给予奖励，最高奖励1亿元；对设立外资研发机构的、通过国家高新技术企业认定或纳入省高新技术企业培育库的以及其他规定情形的，另行给予资金奖励。

此外，还提出支持粤东西北省级以上开发区按程序纳入省产业转移工业园区管理，按规定享受省产业转移

相关扶持政策。

（三十四）下放省级经济开发区扩区、区位调整权限。提出：授权各地级及以上市审批省级经济开发区扩区和区位调整，审批结果向省政府报备。

根据《广东省商务厅、广东省发展改革委、广东省国土资源厅、广东省住房和城乡建设厅关于印发〈广东省省级经济开发区设立、扩区和区位调整管理办法〉的通知》要求，我省省级经济开发区扩区、区位调整需由所在地级以上市人民政府向省政府提出申请，并经省有关部门对照条件审核后报省政府批复。为进一步打造吸收外资重大平台，赋予各市政府在经济开发区建设方面更大自主权，省进一步简化省级经济开发区扩区、区位调整审批流程，各地级以上市人民政府可按《广东省省级经济开发区设立、扩区和区位调整管理办法》条件和要求审批后即可批准经济开发区扩区和区位调整。

十、完善利用外资保障机制

（三十五）建立专门协调议事机制。提出：省、市政府建立由主要领导牵头的利用外资工作协调机制，定期协调解决制约我省利用外资尤其是世界 500 强企业在广东投资的重大关键性问题。

（三十六）整合招商引资资源。提出：整合优化全省驻海外经贸办事机构，加快构建我省辐射全球的国际化投资促进体系。





Part 1

Background



The 19th National Congress of the Communist Party of China lays out new plans and instructions for forming a new pattern for fully opening-up and proposes the following things: to roll out new policies for a high level liberalization, facilitation of trade and investment, to fully carry out pre-establishment national treatment and negative list management, to further expand areas of foreign investment market access, to further expand opening-up in service sector, and to better protect foreign investors' legal rights and interests.

Utilizing foreign investment has been the long-termed policy of the country, as well as the feature, advantages and important component of the open economy in Guangdong. It is of great importance and profound influence to further expand the opening-up and actively utilize the foreign investment. According to the arrangement and deployment of the CPC Guangdong Committee and Guangdong Provincial Government, together with other provincial departments, the Department of Commerce of Guangdong Province carried out extensive researches and surveys, sincerely listened to the ideas and opinions from the relevant administrative authorities and companies, carefully absorbed and learned from the excellent experience from various places, focused and responded to the core concerns of the companies, so as to draft up the script of Policies and Measures of People's Government of Guangdong Province on Further Expanding Opening-up and Actively Attracting Foreign Direct Investment (hereinafter referred to as "Ten Policies and Measures for Foreign Investment"). Ten Policies and Measures for Foreign Investment has gone through several rounds of modification after the consultations and opinions of relevant departments and cities within the province. Ten Policies and Measures for Foreign Investment has finally gained the approvals of the Standing Committee Meeting of

the CPC Guangdong Committee and the Executive Meeting of Guangdong Provincial Government. It has been officially published and come into effect since 1st December. Ten Policies and Measures for Foreign Investment is an important measure for Guangdong to further implement the requirement of the 19th National Congress of the Communist Party of China, and construct Guangdong to be the window and demonstration of the important Xi Jinping Thought on Socialism with Chinese Characteristics for a New Era to the world.

Ten Policies and Measures for Foreign Investment sets foot in the reality in Guangdong, focuses on the concerns and needs of the foreign invested companies, proposes pragmatic, feasible and solid measures in 10 areas as follows: further expanding areas of foreign investment market access, increasing financial incentives for foreign investment, strengthening the safeguard of land use, supporting the R&D and innovation, intensifying financial support, intensifying talent support, reinforcing intellectual rights property protection, improving the level of investment and trade facilitation, optimizing the environment for foreign investment in key industrial parks and improving the mechanism for foreign investment. All these ten measures are of high quality and great value.

The rolling out of the Ten Policies and Measures for Foreign Investment will further promote the construction of the new pattern of opening-up, create a favorable business environment for foreign investment which is better law-based, international and of great facilitation, attract more high-end foreign investment and top talents and promote the foreign investment in Guangdong to develop in a higher level and better quality.

Part 2

Policies and Measures

Note: This English version is the unofficial translation served as a reference. In case of discrepancies in the English and translations, please note that the original Chinese text is the official text and shall prevail. The right of final interpretation is reserved by the Department of Commerce of Guangdong Province.

No. 125 document of People's Government of Guangdong Province in 2017

Notice on Printing and Distributing Policies and Measures of People's Government of Guangdong Province on Further Expanding Opening-up and Actively Attracting Foreign Direct Investment

People's governments at or above the prefecture-level cities, people's governments at all counties (cities and districts), all departments and organizations directly under the provincial government within Guangdong Province:

Here enclosed is the *Policies and Measures of People's Government of Guangdong Province on Further Expanding Opening-up and Actively Attracting Foreign Direct Investment* for your earnest implementation. Any problems encountered in the implementation process, please approach and report to the Department of Commerce of Guangdong Province.

General Affairs Office of People's Government of
Guangdong Province
1st December, 2017
(Official Seal)

Policies and Measures of Guangdong Province on Further Expanding Opening-up and Actively Attracting Foreign Direct Investment by People's Government of Guangdong Province

1st December , 2017.

In order to comprehensively implement the spirit of the 19th National Congress of the Communist Party of China and carry out the Notification of the State Council on Measures of Expanding Opening-up and Actively Attracting Foreign Direct Investment (document No.5 document by the People's Government of Guangdong Province in 2017) and the Notification of Measures on Promoting Foreign Direct Investment by the State Council(document No.39 document by the People's Government of Guangdong Province in 2017), the province hereby formulates the following policies and measures for better positively attracting foreign investment, creating a sound business environment as well as promoting the fair competition of domestic and foreign enterprises.

I Further Expand Areas of Foreign Investment Market Access. In accordance with relevant state arrangements, the province will gradually push forward to expand opening-up in the following areas: To ease the restrictions on the portion of foreign equity of special vehicles and new energy vehicles in the manufacturing sector; To remove the foreign equity limit of ship design, regional and general air-crafts maintenance, human resource service agencies, international maritime transport companies, railway passenger transport companies and the construction and management of petrol station. To allow foreign investment in the operation of business place of Internet online service and contact centers, and to ease the

restrictions of foreign equity ration and business scope of solely foreign-owned performance brokers; To extend the restrictions on the foreign equity shares and business scope of foreign-funded banks, securities companies, securities investment fund management companies, futures companies and life insurance companies in the financial sector. To deepen the opening up of service industries in Guangdong Pilot Free Trade Zone under CEPA, to promote and expand the scope of acceptance and undertaking for associations formed by a Hong Kong or Macao law firm with a Mainland China law firm, to try out Hong Kong's management mode in the field of engineering construction, and to take the managements of air-routes heading for Hong Kong and Macao as the domestic special routes.

II Increase Financial Incentives for Foreign Investment.

From 2017 to 2022, the new projects (excluding the real estate, finance industry and similar financial industry, the same below) with annual actual foreign investment (excluding foreign shareholder loan, the same below) of more than \$50 million dollars, the capital-increase projects with more than \$30 million dollars and headquarters or regional headquarters of transnational companies with more than \$10 million dollars will be rewarded with no less than 2% of its annual actual foreign investment accordingly by the provincial financial funds, the highest reward can be 100 million yuan. For the Fortune Global 500 Companies (the list of Fortune shall prevail, hereinafter inclusive), projects newly set up or capital increment projects by the global industry leading enterprises in manufacturing industries with the actual foreign investment of more than \$100 million, a newly-established IAB (new generation of information technology, intelligent equipment, biological medicine) and NEM (new energy, new material) manufacturing projects with the actual foreign investment of

more than \$30 million, can be given key support through “one discussion upon one project.” The headquarters or regional headquarters of foreign-funded multinational companies that have first contributed over 100 million yuan to the provincial financial year, will be given a one-time reward of 30 percent of its provincial financial contribution, with a maximum award of 100 million yuan. And other reward standards can be arranged by the local governments on the basis of the provincial awards.

III Strengthen Safeguard of Land Use. Foreign-invested manufacturing enterprises enjoy preferential policies on land use in accordance with the Notification of Policies and Measures on Reducing the Cost of Manufacturing Enterprises and Supporting the Development of Real Economy of Guangdong Province by People's Government of Guangdong Province. (No. 90 document by the People's Government of Guangdong Province in 2017). The lands for manufacturing projects with an actual foreign investment of more than 1 billion yuan and self-built office property lands of headquarters or regional headquarters of the Fortune Global 500 Companies and leading enterprises in different industries around the world (hereinafter referred to as Key Foreign Capital Headquarters) will be jointly arranged by the provincial and cities governments in line with land-use planning indicators. High-standard foreign-invested factories and property rights of the self-built offices by key foreign-funded headquarters will be allowed for separate registration and assignment in terms of taking one building or one storey as a basic unit, and the accumulative acreage for the separate registration and assignment of office property self-built by Key Foreign Capital Headquarters shall not exceed 40% of the total construction area. The foreign-invested enterprises that lease industrial lands can determine the floor price of the lease according to the lease term correction coefficient determined

by the ratio between the intended leasing term and industrial land leasing maximum term; The lease contract and payment voucher signed with land department can be used for transacting planning and application of construction procedures; During the lease term, the above-ground buildings, structures and ancillary facilities can be subleased and mortgaged. For land of the reconstruction projects of the old city initiated by the government can be assigned or leased via contracts so as to rearrange the industrial lands for foreign industrial projects with needs to relocate. The foreign manufacturing enterprises utilize the industrial real estate in stock to develop productive service industry and establish spaces for makers and innovation workshops can maintain the original purposes and types of land use in the first 5 years, and transact in accordance with relevant provisions after the first five years. Public service projects as medical treatment, education, culture, pension, sports, etc. jointly funded by foreign investment and government, using the allotted land, can be granted land supply in accordance with the state-owned construction land through investment or shares buying.

IV Support the R&D and Innovation. To support foreign R&D institutions (including internal R&D institutions or organs of enterprises, the same below) to participate in the construction of public service platform and government science and technology projects in Guangdong Province, and enjoy relevant supporting funds. From 2017 to 2022, the foreign R&D institutions accredited as the new-type R&D institutions funded by foreign investment at the provincial level can receive a maximum subsidy of 10 million yuan; Those recognized as postdoctoral workstations and workstations of the academicians of the Chinese Academy of Sciences and Chinese Academy of Engineering can receive a maximum subsidy of 1 million

yuan. For the highest subsidy for approved innovation platform construction project of the provincial enterprise technology center, the maximum subsidy is 2 million yuan. The Fortune 500 Global Companies and leading enterprises in different industries around the world will be given priority support in accordance with “one discussion upon one project” when they newly set up foreign-funded R&D institutions with independent legal person qualifications in Guangdong. Strengthen the pilot programme of government procurement and support for the innovative products, expand the scope of applicable products, and implement incentive measures about the government procurement for those products of foreign-invested enterprises that are approved and included into the list of provincially innovative products. The medicine marketing authorization holder of foreign-invested companies are encouraged to produce and settle the new first-class national medicines of the large varieties in Guangdong Province. Green Channel will be provided for entering the list of medical insurance medicines in Guangdong and link-up with drug price negotiations and centralized purchasing work. The certificated foreign research and development centers that import technology development supplies will be exempted from tariff, value-added tax and consumption tax, as well as be fully refunded in terms of the value-added tax when purchase domestic equipment. For foreign-invested companies, providing technology transfer, technology R&D and relevant technology consultation and other technology services, can be exempted from added-value tax if they meet the criteria. The preferential policies for companies in advance technology of the service industry shall be promoted. The foreign R&D centers can willingly choose the mode of advance inspection, make customs clearance and articles release custom mode appointment when import equipment, reagents and samples for research and development.

Foreign investment research and development centers are allowed to bonded import the the key second-hand research and development equipment (with a term of entry no more than one year.) high-value patent, insurance compensation mechanism for the first set of key technology equipment shall be established.

V Intensify Financial Support. Utilizing the Guangdong Provincial Industry Development Fund and encouraging the equity investment to give key support to global Fortune 500 Companies, global industrial leading enterprises to invest in Guangdong, and support major outbound M&A projects of Guangdong to carry out round-trip investments through equity investment. To explore "the NRA +" pilot programme in Guangdong Pilot Free Trade Zone by relying on local NRA of foreign institutions, to support the enterprises with foreign investment in Guangdong to conduct fully cross-border two-way financing in both domestic and foreign currency, and obtain domestic and foreign currency financing within 2 times net assets of external debt; To issue bonds in and out of the region, allow companies to reuse the repatriated funds raised abroad. To support transnational enterprise groups to establish two-way cross-border RMB capital pool in Guangdong Free Trade Zone. To support the foreign-invested lease finance company in Guangdong Fee Trade Zone to conduct foreign currency settlement business within the permitted scope of the regulations; To support the pilot programme of the operational leasing in foreign capital in sectors like airplane and vessels. To carry out trials on the bundled collateral financing of patent right, trademark right and copyright. To encourage different cities to promote the patent mortgage financing mode in format of “loan+guarantee insurance/assurance+fiscal risk compensation”. foreign invested companies are entitled to

relevant supporting policies for domestic listings to those provide companies in Guangdong, and listed in National Equities Exchange and Quotations(NEEQ) and regional equity market financing.

VI Enhance Talent Support. To implement “Guangdong Superior Talent Card” and include the senior management personnel in foreign-invested enterprises and other seven categories of talents as the service objects, and gradually expand the use of “Guangdong Superior Talent Card” as proof of identity in Guangdong Province. The holders of “Guangdong Superior Talent Card” and their spouses and minor children are regarded as the registered permanent residence of the city, and enjoy the same preferential policies in personnel housing, education, medical treatment and elderly care. Those card holders, who live in the Mainland China, can apply for a commercial endorsement (or business certificate) for Hong Kong and Macao as well as other entry and exit documents in Guangdong, so as their spouses and minor children. The practice of awarding those card holders who have made contribution to economic and social development in Qianhai, Shenzhen should be promoted. The foreign holders of “Guangdong Superior Talent Card” can apply for the within-five-year work permits and residence permit valid for five years for foreigners, and the time of applying procedure will be one half of the legal limit; The foreign employees who are eligible to the relevant conditions are preferred to apply for permanent resident identity card. Those who hold the foreigners permanent residence permit shall have the same rights as Chinese nationals when they start a technology company. The designated foreign high-level talents shall have the convenience in entering and/or exiting in/out of the country, residence and employing or hiring of foreign homemaking workers. The high-level overseas

returned talents who have come back to work in foreign R&D institutions can be directly identified senior titles. Guangdong will gradually promote six exit and entry policies and measures for talents in support of the construction of Guangdong Pilot Free Trade Zone.

VII Reinforce Intellectual Rights Property Protection. To speed up the construction of China (Guangdong) Intellectual Property Rights Protection Center, and establish and improve the mechanism for the rapid examination, confirmation and protection of legal rights. To introduce the system of intellectual Property rights protection for foreign-invested enterprises. To carry out pilot reform of the comprehensive law enforcement of intellectual property rights, and establish a cross-regional and cross-department intellectual property case transfer, information notification and cooperative investigation mechanism. To strengthen special law enforcement of trademarks and strictly protect exclusive using rights to trademarks for foreign invested enterprises. Make the rules and regulations of Intellectual Property Protection in areas as Internet, E-business and Big Data. To establish an international intellectual property rights trading center, establish and construct the industrial development work mechanism centered for patent-navigated, and promote the transfer of high-value intellectual property rights. To promote the construction of trademark business acceptance windows and facilitate the registration and pledge of trademarks for foreign-invested enterprises. To establish joint assessment mechanism for patent right, trademark right and copyright, risk sharing mechanism for pledge financing and mechanism for rapid processing hostage. To encourage foreign-invested enterprises to apply for patents in China, their inventions, discoveries and other scientific and technological achievements shall be involved in the evaluation of various

awards at all levels in Guangdong Province.

VIII Improve the Level of Investment and Trade Facilitation. To comprehensively implement the pre-establishment national treatment plus negative list management mode. To further standardize the government's examination and approval authority and standards, optimize the approval process for enterprises' investment, and compress the existing investment approved items and approval times by a quarter. To delegate the establishing of foreign-invested enterprises and record changing to the commercial departments at prefectural (municipal or regional) levels. To entrust the 18 items of provincial administrative licensing matters concerning the establishment and change of foreign-funded enterprises in such fields as medical institutions, travel agencies, gas stations to the relevant departments of people's governments at municipal level or above in accordance with the law, and gradually entrust to management committees of state-level development zones after conditions becoming mature. To allow head offices and branches of foreign-invested enterprises that carry out trans-regional operation in Guangdong Province with independent legal person qualification to pay VAT on a consolidated basis and their branch offices can pay it locally. For those within the range of certain conditions, which as setted foreign investors investing encouraged intems by using profits earned from Chinese enterprises, the delayed tax-collecting shall be applied. To optimize the approval process of the flexible working hour system and comprehensive calculation working hour system, and reduce the time of applying procedure by a third of the legal time limit. To positively explore the entrusted system of administrative approval for major foreign-invested projects. One Window system for international trade shall be copied and promoted, and to reduce the time of goods clearance by a third.

IX Optimize the Environment for Foreign Investment in Key Parks. To support qualified national development zones to implement the administrative examination and approval authority model and "one-seal management examination and approval". Support the inclusion of the management for provincial development zones in the eastern, western and northern parts of Guangdong Province into provincial industrial transfer parks, so as to enjoy the relevant supporting policies of provincial industrial transfer according to the regulations. With reference to the preferential income tax catalogue of enterprises in Qianhai in Shenzhen and Hengqing in Zhuhai, the zones and the locals are encouraged to give reward for these newly-established foreign-invested projects within the state-level development zones according to a certain proportion of their direct economic contribution. The new foreign-funded projects in the provincial industrial parks (including provincial transfer industrial parks and parks which enjoy provincial policies on industrial transference) will enjoy provincial financial support. All cities at or above prefectural-level will be authorized to approve the expansion and location adjustment of provincial-level development zones and approval results shall be submitted to the provincial government.

X Improve the Mechanism for Foreign Investment. To establish foreign investment coordination working mechanism led by the leadership of provincial and municipal governments, to coordinate and solve the key issues that restrict foreign investment attraction at regular intervals, especially for the world top 500 enterprises in Guangdong. To integrate and optimize overseas economic and trade offices of Guangdong Province, and accelerate the construction of an international investment promotion system in Guangdong Province. Guangdong will also improve the complaint mechanism

for foreign-invested enterprises. Investment attraction in different cities shall be standardized, strictly fulfill the policy commitments made to investors in accordance with the law and earnestly implement all kinds of contracts and agreements signed in foreign business promotions. To implement preferential policy for foreign investment attraction group, give priority to the formulation of temporary overseas trip plans, and clearance procedures.

Relevant departments of the province should formulate relevant implementation rules within one month. All cities should increase the support of foreign investment and introduce targeted policy measures through the combination with work practice within 3 months. All departments shall publicize and implement the policies and measures to enterprises and the implementation instance shall be submitted to the Department of Commerce of Guangdong Province, who will summarize and report to the People's Government of Guangdong Province. The People's Government of Guangdong Province will carry out special inspections to all departments and cities in the light of the situation, and commend the cities that make good use of actual foreign investment in the whole province while conduct accountability to the cities, departments and relevant responsible persons of the weak work.

Appendix

Note: This English version is the unofficial translation served as a reference. In case of discrepancies in the English and translations, please note that the original Chinese text is the official text and shall prevail. The right of final interpretation is reserved by the Department of Commerce of Guangdong Province.

Task Allocation Table

No.	Measures	Specific Tasks	Responsible Departments
1	I Further Expand Areas of Foreign Investment Market Access	Relax restrictions on foreign investment access. In accordance with relevant national arrangements, the restrictions on the foreign equity shares of special vehicles and new energy vehicles in the manufacturing sector in Guangdong Pilot Free Trade Zone will be gradually eased, and the foreign equity limit of ship design, regional lines and general aircraft maintenance, human resource service agencies, international maritime transport companies, railway passenger transport and petrol station in the service sector will be removed. The restriction on foreign equity ration and business scope of the foreign invested banks and life insurance company. Wholly foreign-owned performance brokers registered with the Guangdong Pilot Free Trade Zone will be allowed to provide service in China and strive to promote the wholly foreign-owned performance brokers registered in Guangdong to follow suit as soon as possible. Gradually remove the foreign equity limit of construction and operation of petrol stations and human resource service agencies (the same foreign investor with more than 30 chain gas stations, distributes different types and brands of petroleum products from various suppliers). Allow securities companies, securities investment fund management companies, futures companies to set up with eligible holding share, and allow foreign investment to operate the business place of Internet online service and contact centers operation.	Department of Commerce of Guangdong Province, Guangdong Provincial Development and Reform Commission, Economic & Information Commission of Guangdong Province, Guangdong Human Resources and Social Security Office, Department of Transportation, Department of Culture, Administration of Press, Publication, Radio, Film and Television of Guangdong Province, Finance Office of People's Government of Guangdong Province, Guangdong Communication Administration, China Securities Regulatory Commission Guangdong Administration.

2		Deepen the opening up of service industries to Hong Kong and Macau within the Guangdong Pilot Free Trade Zone under CEPA. Promote and expand the scope of acceptance and undertaking for associations formed by a Hong Kong or Macao law firm with a Mainland China law firm, to try out Hong Kong's management	General Affairs Office of Guangdong Pilot Free Trade Zone, Department of Justice, Guangdong Housing and Urban-Rural Construction Committee, Department of Transportation, Hong Kong and Macao Affairs Office of People's Government of Guangdong (the department listed first is the is referred to as the leading organization of this task, the same below).
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3	<p>II Increase the Financial Incentives for the Utilization of Foreign Investment</p>	<p>Award new foreign-invested projects. From 2017 to 2022, the new projects (excluding the real estate, finance industry and similar financial industry, the same below) with annual actual foreign investment (excluding foreign shareholder loan, the same below) of more than \$50 million dollars, will be rewarded with no less than 2% of its annual actual foreign investment accordingly by the provincial financial funds, the highest reward can be 100 million yuan. For the Fortune Global 500 Companies (the list of Fortune shall prevail, hereinafter inclusive), projects newly set up or capital increment projects by the global industry leading enterprises in manufacturing industries with the actual foreign investment of more than \$100 million, a newly-established IAB (new generation of information technology, intelligent equipment, biological medicine) and NEM (new energy, new material) manufacturing projects with the actual foreign investment of more than \$30 million, can be given key support through “one discussion upon one project.”</p>	<p>Department of Commerce of Guangdong Province, Guangdong Provincial Development and Reform Commis and , Department of Finance of Guangdong Province, People’s Governments of cities at prefectural level or above.</p>
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4		<p>To encourage foreign investment to increase and expand production. From 2017 to 2022, the increase-investment projects (excluding real estate, finance industry and similar financial industry) with annual actual foreign investment of more than \$30 million dollars, will be rewarded not less than 2% of its actual foreign investment of the year by the provincial financial funds, the highest reward can be 100 million yuan.n. For the Fortune Global 500 enterprises, global industry leading enterprises newly conducted manufacturing increase-investment projects with the actual foreign investment of more than \$100 million, can be given key support through “one discussion upon one project.”</p>	<p>Department of Commerce of Guangdong Province, Department of Finance of Guangdong Province</p>
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5		<p>To support the development of headquarter economy. From 2017 to 2022, the newly-established headquarters of multinational companies or the regional headquarters of foreign transnational companies with annual actual foreign investment of more than \$10 million dollars, will be rewarded not less than 2% of its actual foreign investment of the year by the provincial financial funds, with the highest reward of 100 million yuan. The regional headquarters that has first contributed over 100 million yuan in the provincial financial year, will be given a one-time reward of 30 percent of its contribution to the provincial finance, with a maximum award of 100 million yuan.</p>	<p>Department of Commerce of Guangdong Province, Guangdong Provincial Development and Reform Commission, Department of Finance of Guangdong Province</p>
6		<p>To encourage to arrange multiple incentives. Those areas that can afford other rewards are encouraged on the basis of provincial financial awards.</p>	<p>People's governments of cities at prefectural level or above.</p>

7	<p>III Strengthen Safeguard of Land Use</p>	<p>To strengthen the safeguard of land use for foreign-invested manufacturing projects. The lands for projects with an actual investment of over 1 billion yuan will be jointly arranged by the provincial and municipal governments in line with land-use planning indicators. The land for foreign investment projects which are recommended by people's governments at prefecture level and above and listed in the provincial key construction projects shall be guaranteed. To allow foreign-invested manufacturing enterprises to divide its industrial property rights by taking one building or one storey as a basic unit, and use for introducing industrial projects of relevant chain partners. To support foreign investment to build high-standard factories, and allow the high-standard factories to be divided and assigned by taking one building or one storey as a basic unit. The foreign manufacturing enterprises that utilize the industrial real estate in stock to develop productive service industry and establish spaces for makers and innovation workshops can use the land according to the original purposes and types of land use in the first 5 years, and transact in accordance with relevant provisions after the first five years.</p>	<p>People's governments of cities at prefectural level or above, Department of Land Resources of Guangdong Province, Guangdong Provincial Development and Reform Commission and Department of Commerce of Guangdong Province.</p>
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8		<p>To support foreign-invested enterprises to carry out the transformation of “old towns, old factories and old villages”. The foreign-invested enterprises’ construction land in stock that is in conformity with the policies and regulations of the transformation of “old towns, old factories and old villages” and whose usage was undertaken before December 31st, 2009, can be included into the transformation scope. For the foreign-invested industrial projects that need to be relocated due to the reconstruction of the old city, if the project is in conformity with the national industrial policy, after being approved by municipal or prefectural land resources departments and reported to the people’s governments of the same level, its industrial land could be rearranged through approved selling or leasing. The original location that is in conformity with the provisions of the transformation of “old towns, old factories and old villages” is encouraged to rebuild by foreign-invested enterprises, and the land cost and taxes should be paid according to relevant regulations; If the government takes back the land use right through bid, auction and listing in accordance with the law, the foreign-invested enterprise will be compensated in form of benefit transfer.</p>	<p>People’s governments of cities at prefectural level or above, Department of Land Resources of Guangdong Province, Guangdong Housing and Urban-Rural Construction Committee, Department of Commerce and Department of Culture of Guangdong Province.</p>
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9		<p>To strengthen the safeguard of land use for regional headquarters of transnational companies. The lands for self-built office property of the regional headquarters of the Fortune Global 500 Companies and leading enterprises in different industries around the world will be jointly arranged by the provincial and municipal governments in line with land-use planning indicators. To allow Key Foreign Capital Headquarters to carry out separate registration and assignment by taking one building or one storey as a basic unit towards their property rights of self-built office properties, and the accumulative acreage for the separate registration and assignment shall not exceed 40% of the total construction area.</p>	<p>People’s governments of cities at prefectural level or above and Department of Land Resources of Guangdong Province</p>
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10	<p>To reduce land-use cost for foreign-invested projects. For preferential-developed industrial projects with foreign investment and intensive land use, the land transfer floor price can be determined by 70% of the lowest price standard of national industrial land. Public service projects as medical treatment, education, culture, pension, sports, etc. jointly funded by foreign investment and government, using the allotted land, can be granted land supply in accordance with the state-owned construction land through investment or shares buying.</p>	<p>People's governments of cities at prefectural level or above, Department of Land Resources, Department of Education, Department of Civil Affairs, Guangdong Housing and Urban-Rural Construction Committee, Department of Culture, Health and Family Planning Commission and Administration of Sports of Guangdong Province.</p>
11	<p>To encourage foreign-invested projects to adopt flexible year leasing for industrial land. To undertake flexible year leasing for industrial land, the yearly revised coefficient can be determined in accordance with the specific value between lease term and available maximum term, and thus to determine the floor lease price. The industrial land that is in compliance with the term of renewal of use can extend the validity through agreeable selling in accordance with relevant provisions. Under the premise of being in conformity with the planning and not changing the purpose, to rebuild, expand and use underground space of the industrial land and warehouse land, improve the plot ratio and building density, will not be collected the land price difference any longer.</p>	<p>People's governments of cities at prefectural level or above, Department of Land Resources of Guangdong Province, Guangdong Provincial Development and Reform Commission and Guangdong Housing and Urban-Rural Construction Committee.</p>

12	<p>To support foreign-invested projects to lease the land. The lease contract and payment voucher signed with land department can be used for transacting planning and reporting procedures; During the lease term, the above-ground buildings, structures and ancillary facilities can be subleased and mortgaged. When determining the basic lease price of lease industrial lands of foreign-invested enterprises, the lease term correction coefficient can be confirmed according to the specific value between its lease term and available maximum term. The lease industrial land that needs to be renewed shall deal with in accordance with the relevant provisions.</p>	<p>People's governments of cities at prefectural level or above, Department of Land Resources of Guangdong Province and Guangdong Housing and Urban-Rural Construction Committee.</p>
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13	<p>IV Support the R&D Innovation of Foreign Investment</p>	<p>To support the establishment of foreign research and development institutions. To encourage foreign R&D institutions to build laboratories and personnel training bases (including internal research and development institutions of enterprises, the same below) with universities, research institutes and enterprises, and enjoy relevant supporting funds. From 2017 to 2022, the foreign R&D institutions designated as new research and development institutions by the provincial financial funds, can receive a maximum subsidy of no more than 10 million yuan Those recognized as postdoctoral workstations and academician workstations of the Chinese Academy of Sciences and Chinese Academy of Engineering can receive a maximum subsidy of 1 million yuan. The highest subsidy for approved innovation platform construction project of the provincial enterprise technology center is 2 million yuan. The foreign R&D institutions with independent legal person qualification newly-established by world top 500 enterprises can be given key support through “one discussion upon one project.”</p>	<p>Department of Science and Technology, Guangdong Provincial Development and Reform Commission, The Economic & Information Commission of Guangdong Province, Department of Finance and Guangdong Human Resources and Social Security of Guangdong Province</p>
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14		<p>To optimize the environment for foreign research and development and innovation. The recognized foreign research and development centers that import technology development supplies will be exempted from tariff, import value-added tax and consumption tax, as well as be refunded the value-added tax when purchase domestic equipment. Foreign-invested enterprises that provide technical consultation and technical services related to technology transfer and technical development, if meet the requirements, may be exempted from the value-added tax in accordance with relevant regulations. Promote income tax preferential policy for qualified technical advanced service enterprises income tax preferential policies and guide more foreign investment in high-tech service industry. The foreign R&D centers can choose the mode of advance inspection, booking customs clearance and articles release when importing equipment, reagents and samples for research and development. Allow the bonded entry of the key second-hand research and development equipment with a term of entry of no more than one year. Importing research and development equipments by foreign-funded enterprises shall enjoy the special fund discount support for economic and trade development and port construction.</p>	<p>Department of Commerce, Department of Science and Technology, Department of Finance, Guangdong Local Taxation Bureau, Guangdong Food and Drug Administration, Guangdong Provincial Office, SAT, Guangdong Sub-Administration of China Customs, Guangdong, Shenzhen, Zhuhai Entry-Exit Inspection and Quarantine Bureau.</p>
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15		<p>To support the industrialization of foreign-funded research and development. To expand the applicable product category for government procurement to support innovative products pilot work, and implement government procurement incentives for foreign-invested enterprises that have been declared and included in the list of provincial innovation products. The foreign medicine marketing authorization holder approved to list the new first-class medicine of the national large varieties and carried out production and settlement in Guangdong Province, can enter the list of medical insurance medicines in Guangdong through Green Channel, and link up with drug price negotiations and centralized purchasing work. Support foreign R&D institutions to participate in the R&D construction of public service platform and government science and technology projects in Guangdong Province and enjoy matching funds support, to participate in major government scientific research and engineering projects with colleges and universities, scientific research institutions and enterprises in Guangdong Province and jointly apply for science and technology development projects of all types and at all levels .Establish and improve the insurance compensation mechanism for high-value patents and first set of major technical equipment.</p>	<p>Department of Science and Technology, Department of Finance, Guangdong Human Resources and Social Security Office, Guangdong Food and Drug Administration, Guangdong Intellectual Property Office, China Insurance Regulatory Commission Guangdong Bureau and people's governments of cities at prefectural level or above.</p>
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16	<p>V Intensify Financial Support to Foreign Investment Development</p>	<p>Increase industrial fund support. Utilize the Guangdong Industry Development Fund and give key support to global top 500 enterprises, global industrial leading enterprises for their investments in Guangdong, and round-trip investments of major multinational M&A projects by Guangdong enterprises in ways like equity investment etc.</p>	<p>The Economic & Information Commission of Guangdong Province, Department of Finance, Department of Commerce</p>
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17	<p>To carry out financial management and service innovation. Explore "the NRA +" pilot in Guangdong Pilot Free Trade Zone by relying on local NRA of foreign institutions, support the enterprises with foreign investment in Guangdong to conduct fully cross-border two-way financing for domestic and foreign currencies, and obtain domestic and foreign currencies financing within 2 times net assets of external debt; support foreign-invested enterprises to issue bonds in the region and abroad, allow companies to reuse the repatriated funds raised abroad. Support transnational enterprise groups to choose a member enterprise (including finance company) registered in Guangdong Pilot Free Trade Zone as the host company to form a two-way cross-border RMB capital pool, and thus improve capital allocation capacity of the group. Encourage all cities to promote "loan + guarantee insurance/guarantee + fiscal risk compensation" patent pledge financing mode, to set up intellectual property rights pledge financing risk compensation, and to arrange intellectual property rights pledge subsidies, intermediary service subsidies (insurance, guarantee and assessment). Encourage financial institutions to issue corporate intellectual property collection bonds. Support the foreign-invested lease finance company in Guangdong Pilot Free Trade Zone to conduct foreign currency settlement business and actively apply for the pilot qualification to the State Administration of Foreign Exchange for the business of operating and leasing foreign currency rent such as aircraft and vessels.</p>	<p>Guangdong Finance Office, Department of Commerce, Guangdong Free Trade Office, Guangdong Intellectual Property Office, The People's Bank of China Guangzhou Branch, China Banking Regulatory Commission Guangdong Bureau, China Insurance Regulatory Commission Guangdong Bureau.</p>
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18	<p>To support domestic direct financing of foreign-invested enterprises in Guangdong. Support foreign-invested enterprises to list on the main board, SME board and GEM board; To issue corporate bonds and convertible bonds; To use non-financial corporate debt financing instruments. The domestic direct financing of foreign-invested enterprises enjoys the same support policies as the listing private enterprises in the province, listing on "National Equities Exchange and Quotations" and the financing of regional equity market.</p>	<p>Guangdong Finance Office, Guangdong Provincial Development and Reform Commission, The Economic & Information Commission of Guangdong Province, Department of Finance, Department of Commerce, The People's Bank of China Guangzhou Branch, China Banking Regulatory Commission Guangdong Bureau.</p>
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19	<p>VI Enhance Talent Support to Foreign Investment Development</p>	<p>To implement “Guangdong Superior Talent Card”. The service objects of “Guangdong Superior Talent Card” include senior management personnel of foreign-invested enterprises, the middle and senior management personnel of headquarters or regional headquarters of foreign multinationals, the high-level research and development staffs of foreign R&D institutions, high-value PCT international patent inventors, project experts and winners of World Skills Competition, superior talents from Hong Kong, Macau and Taiwan employed by foreign-invested enterprises. Gradually expand the use of “Guangdong Superior Talent Card” as proof of identity in Guangdong Province. The holders of “Guangdong Superior Talent Card” and their spouses and minor children are regarded as the registered permanent residence of the city, and enjoy the same preferential policies in personnel housing, education, medical care and pension. Those card holders, who live in the Mainland China, can apply for a commercial endorsement (or business certificate) for Hong Kong and Macao as well as other entry and exit documents in Guangdong, so as their spouses and minor children may also apply for other entry and exit documents in Guangdong. The foreign holders of “Guangdong Superior Talent Card” can apply for the within-five-year work permits and residence permit valid for five years for foreigners, and the time of applying procedure will be one half of the legal limit. The foreign employees who are eligible to Measures for the Administration of Examination and Approval of Foreigners’ Permanent Residence in China and the relevant conditions of the entry-exit policies and measures of Ministry of Public Security on supporting the construction and innovation-driven development of Guangdong Free Trade Zone, are given priority to apply for permanent resident identity card. Foreigners can apply for work permit directly in China.</p>	<p>Guangdong Provincial Department of Human Resources and Social Security, Guangdong Provincial Public Security, Department of Education of Guangdong Province, Department of Housing and Urban-Rural Development of Guangdong Province, Department of Commerce of Guangdong Province, Health and Family Planning Commission of Guangdong Province, Guangdong Intellectual Property Office.</p>
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20	<p>To strengthen the talent incentive measures. The practice of awarding those “Guangdong Superior Talent Card” holders who have made contribution to economic and social development in Qianhai, Shenzhen should be promoted. The talents of foreign-invested enterprises can apply for such talent projects and science and technology projects as “Pearl River Talents Scheme”, “Special Support Plan for High-Level Talents”, “Sail Plan for Talents Development” in line with relevant regulations. The foreign high-level talents identified by the foreign high-level talent identification standard of Guangdong Province can enjoy the convenient measures such as entry and exit, residence and employment of foreign homemaking workers. Support new R&D institutions and innovative foreign-invested enterprises evaluating talents independently. The high-level overseas returned talents who have come back to work in foreign R&D institutions can be directly identified with senior titles. Foreign high-end talents apply for the within-five-year work permits according to the approach of “commitment system + acceptance in absence”, the time of applying procedure will be one half of the legal limit. Support foreign university students to participate in innovation and entrepreneurship activities in Guangdong. The foreigners with Chinese permanent identity cards setting up scientific and technological enterprises in Guangdong Province will be given equal treatment as Chinese citizens. Guangdong will gradually promote six measures suitable for Guangdong Pilot Free Trade Zone among measures of supporting the construction and innovation-driven development of Guangdong Free Trade Zone to the whole province. Personnel of foreign R&D institutions that have made outstanding contributions to the scientific and technological progress of the province can be given rewards according to the relevant national and provincial regulations.</p>	<p>Guangdong Provincial Department of Human Resources and Social Security, Department of Education of Guangdong Province, Department of Science and Technology, of Guangdong Province, Guangdong Provincial Public Security, Guangdong Province Administration for Industry and Commerce, Municipal People’s Governments</p>
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21	<p>VII Reinforce Intellectual Property Protection of Foreign Projects</p>	<p>To improve the protection mechanism for intellectual property rights. To speed up the construction of China (Guangdong) Intellectual Property Protection Center, and establish and improve the mechanism for the rapid examination, confirmation and protection of legal rights. To introduce the system of intellectual rights protection for major foreign-invested enterprises. To carry out reform pilot of the comprehensive law enforcement of intellectual property rights, and establish a cross-regional and trans-department intellectual property case transfer, information notification and cooperation investigation mechanism. To strengthen special law enforcement of trademarks and strictly protect exclusive right to use trademarks for foreign invested enterprises. To formulate regulations for intellectual property rights protection in the fields of Internet, e-commerce and big data.</p>	<p>Guangdong Intellectual Property Office, Department of Public Security, Guangdong Province Administration for Industry and Commerce, Administration of Quality and Technology Supervision, Guangdong Provincial Office, SAT, People's Governments of cities at prefectural level or above.</p>
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22		<p>To perfect the mechanism for intellectual property services. To build a platform for intellectual property introduction and strengthen the introduction of high value intellectual property. To establish an international intellectual property rights trading center, improve the work mechanism for patent-navigated industrial development and promote the transfer of high-value intellectual property rights. To promote the construction of trademark business acceptance windows and facilitate the registration and pledge of trademarks for enterprises. To establish joint assessment mechanism for patent right, trademark right and copyright, risk sharing mechanism for pledge financing and rapid processing mechanism for hostage. To create a ownership system of intellectual property rights which is conducive to innovation. To encourage foreign-invested enterprises to apply for patents in China, whose inventions, discoveries and other scientific and technological achievements may be involved in the evaluation of various awards at all levels in Guangdong Province.</p>	<p>Guangdong Intellectual Property Office, Department of Science and Technology, Guangdong Province Administration for Industry and Commerce, Administration of Press, Publication, Radio, Film and Television of Guangdong Province, Guangdong Finance Office, people's governments of cities at prefectural level or above.</p>
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23	<p>VIII Improve the Level of Investment and Trade Facilitation</p>	<p>To authorize the implementation of a batch of foreign approval (record) items. To simplify the procedures of the establishment and changing record of foreign-invested enterprises, and delegate it to the prefectural-level commercial departments in accordance with the law. To entrust the 18 items of provincial administrative licensing matters to cities at prefecture level and above in accordance with the law, and gradually entrust to management committees of state-level development zones after conditions becoming mature, including: the establishment and change approval (contract and regulations) of the enterprises with foreign investment (Department of Commerce of Guangdong Province) in the areas of cinemas, for-profit medical institutions, travel agencies, gas stations and shipping design (with piecewise); The approval of foreign investment projects that must be conducted by Guangdong Provincial Development and Reform Commission; The approval of foreign restricted technical transformation projects in industrial and information fields which must be approved by the Economic and Information Commission of Guangdong Province; Examination and approval of retail business qualification of refined oil products (Economic and Information Commission of Guangdong Province); The establishment and approval of Sino-foreign joint venture talent agencies and job-introduction agencies (Guangdong Human Resources and Social Security Office); The land-use pre-examination for foreign-funded construction projects in the state-level development zones that managed by the province(except for the construction projects of administrative buildings that shall be reported to and approved by the National Development and Reform Commission and People's Government of Guangdong Province) (Department of Land Resources of Guangdong Province);</p> <p>The examination and approval of the environmental impact report of the construction projects (Department of Environmental Protection of Guangdong Province); The approval of foreign-invested road transport industry (Department of Transportation of Guangdong Province); Approval of international shipping management business (Department of Transportation of Guangdong Province); Approval of the soil and water conservation program for production and construction projects (Water Resources Department of Guangdong Province); Examination and approval of foreign-invested medical institutions (Health and Family Planning Commission of Guangdong Province); Establishment, registration, change and cancellation of foreign-invested enterprises and their branches (Administration for Industry and Commerce of Guangdong Province); The approval of foreign-funded cinemas (Administration of Press, Publication, Radio, Film and Television of Guangdong Province); The business license of foreign-invested travel agencies (Tourism Administration of Guangdong Province).</p>	<p>Office of Government Set-up Committee of Guangdong Province, Guangdong Provincial Development and Reform Commission, The Economic & Information Commission of Guangdong Province, Department of Science and Technology, Guangdong Human Resources and Social Security Office, Department of Land Resources, Guangdong Housing and Urban-Rural Construction Committee, Department of Environment Protection, Department of Transportation, Department of Water Resources, Department of Commerce, Guangdong Province Administration for Industry and Commerce, Administration of Press, Publication, Radio, Film and Television of Guangdong Province, Tourism Administration of Guangdong Province, people's governments of cities at prefectural level or above.</p>
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24	<p>To optimize the supporting service for foreign investment. To comprehensively implement the pre-establishment national treatment plus negative list management mode. To set up a system of charging catalogues list concerning enterprises, such as administrative fees and government-managed funds, and government-priced operating services charges of enterprises. To allow head offices and branches of foreign-invested enterprises that carry out trans-regional operation in Guangdong Province and have independent legal person qualification to pay VAT on a consolidated basis and their branch offices can pay it in the local places. For the foreign investors who use the profit distribution from Chinese enterprises to invest encouraging investment projects directly, which are in conformity with the prescribed conditions, will be deferred tax policy and temporarily not be collected withholding tax. To give priority support and timely review for key foreign-invested projects in business changes and invoices application.</p> <p>To optimize the approval process of the flexible working hour system and comprehensive calculation working hour system, and reduce the time limit of business transaction by a third of the legal time limit. To implement the agency system in a comprehensive manner, the administrative examination and approval matters entrusted by the major foreign investment projects shall enjoy the whole-course service provided by the special agencies designated or authorized by the cities. To include the establishment and record of foreign-invested enterprises into the reform of "carrying out synthetic certificate and using one code for each certificate". To further standardize the government's examination and approval authority and standards, optimize the approval process for enterprises' investment, and compress the existing investment approvals and the corresponding approval times by a quarter.</p>	<p>Department of Commerce, Office of Government Set-up Committee of Guangdong Province, Guangdong Provincial Development and Reform Commission, Department of Finance, Guangdong Human Resources and Social Security Office, Guangdong Province Administration for Industry and Commerce, Guangdong Local Taxation Bureau, Guangdong Provincial Office, SAT, People's Governments of cities at prefectural level or above.</p>
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25	<p>To promote trade facilitation level. To promote "Single Window" of international trade in all the ports of Guangdong Province, and build a trade facilitation service platform that conforms to international rules. To carry out the national customs clearance integration reform, and comprehensively promote customs clearance parallel mode, implement "one spot for declaration and inspection declaration, one time for approval", strengthen intelligent supervision in cargo ports, improve noninvasive examination proportion, and reduce the cargo clearance time by a third. To include the record of inspection and quarantine of enterprises and the record of commercial affairs into the reform of "carrying out syncretic certificate and using one code for each certificate". To promote paperless office in the whole process, popularize mobile check terminal and reduce the import and export goods inspection and quarantine clearance time by a third. To support cities with available conditions to expand the range of application of the preferential policies on the exemption of hoisting and shifting storage cost for enterprises that are free from inspection, gradually realize a complete coverage of the customs supervision zone and extend to the inspection and quarantine link.</p>	<p>Port Office, Office of Government Set-up Committee of Guangdong Province, The Economic & Information Commission of Guangdong Province, Guangdong Province Administration for Industry and Commerce, Administration of Quality and Technology Supervision, Guangdong Food and Drug Administration, Guangdong Sub-Administration of China Customs, Guangdong, Shenzhen, Zhuhai Entry-Exit Inspection and Quarantine Bureau, people's governments of cities at prefectural level or above.</p>
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26	<p>IX Optimize the Environment for Foreign Investment in Key Parks</p> <p>To strengthen policy linkage in key industrial parks. To support to include the management of provincial development zones in the northwest of Guangdong Province into provincial industrial transfer parks, and enjoy the relevant supporting policies of provincial industrial transfer according to the regulations. For the industrial projects included in the corporate income tax preference catalogue and funded by foreign investment in Zhuhai Hengqin New Area and Qianhai Shenzhen Free Trade Zone, the zones and the cities are encouraged to give reward according to a certain proportion of their direct economic contribution. To promote the reform of the relative centralization of administrative licensing, support qualified national development zones to implement the administrative examination and approval authority model and "one-seal management examination and approval".</p>	<p>Department of Commerce, Office of Government Set-up Committee of Guangdong Province, The Economic & Information Commission of Guangdong Province, Department of Science and Technology, people's governments of cities at prefectural level or above.</p>
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27		<p>To strengthen development incentives for the parks. The financing of local government bonds will prioritize to support the construction of infrastructure of major investment attraction platforms and key projects, such as Guangdong Free Trade Zone and national-level development zones. To encourage the development zones to carry out the expansion, location adjustment and establishment of industrial parks outside the Guangdong Province. The provincial-level economic development zones will entrust the approval authority to the people's government of cities at prefectural level or above, and the approval results shall be submitted to the People's Government of Guangdong Province. To encourage local governments to reduce the proportion of tax paying for provincial development zones. The foreign projects transferred from the Pearl River Delta into the provincial industrial park shall enjoy relevant inclusive and superimposed rewards policies in accordance with the Financial Support Policy of the Department of Finance on Supporting the Industry Co-building of Pearl River Delta and Northwest of Guangdong Province ([2016] No.384), and the new foreign-funded projects in the provincial industrial park enjoy the above policies.</p>	<p>Department of Commerce, Department of Science and Technology, The Economic & Information Commission of Guangdong Province, Department of Finance, Department of Land Resources, people's governments of cities at prefectural level or above.</p>
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28	<p>X Perfect the Guarantee Mechanism for Utilizing Foreign Direct Investment</p>	<p>To strengthen the organization and leadership of investment promotion. To establish foreign investment attraction work coordination mechanism led by the main leaders of provincial and municipal governments, to coordinate and solve the key issues that restrict foreign investment attraction at regular intervals, especially the Fortune 500 companies in Guangdong. To integrate and optimize overseas economic and trade offices of Guangdong Province, and accelerate the construction of an international investment promotion system in Guangdong Province. To improve the complaint mechanism for foreign-invested enterprises. To standardize investment attraction activities in various cities, strictly fulfill the policy commitments made in accordance with the law and earnestly implement all kinds of contracts signed in accordance with the law in investment attracting activities.</p>	<p>Department of Commerce, CCPIT Guangdong, Municipal People's Governments.</p>
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29	<p>To improve the incentive mechanism for utilizing foreign investment. To circulate a notice of commendation of the cities that make good use of actual foreign investment in the whole province. Cadres with outstanding achievements in investment promotion shall be preferentially promoted under the same conditions. To implement preferential policy for official group of foreign investment attraction, guarantee the formulation of official temporary overseas trip plan, and give priority to the exit formalities.</p>	Department of Commerce, Foreign Affairs Office, Municipal People's Governments.
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Method: Active Government Information Publication

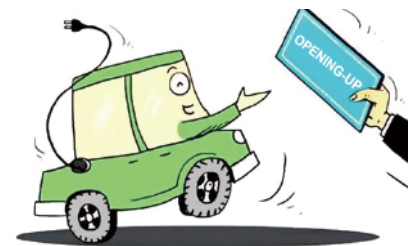
CC: To the relevant provincial offices of ministries and commissions, Provincial People's Congress General Office, Provincial CPPCC General Office, Provincial Commission for Discipline Inspection General Office, the Southern Theater of Operations, the South China Sea Fleet, Southern Theater Air Force, Provincial Military District, Provincial Courts, Provincial Procuratorates and relevant units directly under the Central Government.

Printed and issued by the Secretariat of the General Affair Office of the People's Government of Guangdong Province on December 3rd, 2017.

Note: This English version is the unofficial translation served as a reference. In case of discrepancies in the English and translations, please note that the original Chinese text is the official text and shall prevail.

I Further Expand Areas of Foreign Investment Market Access

1. To promote the expansion of opening-up areas. In line with the deployment of *Notification of the State Council on Measures to Promote the Growth of Foreign Investment*, the following areas will gradually undertake further opening-up: To ease the restrictions on the foreign equity shares of special vehicles and new energy vehicles in the manufacturing sector; To remove the foreign equity limit of the construction and operation in the service sector, such as ship design, regional and general aircraft maintenance, human resource service agencies, international maritime transport companies, railway passenger transport and petrol station . To allow foreign investment to conduct investment in the business place of the Internet online service and contact centers, and to ease the business scope restrictions of wholly foreign-owned performance brokers; To extend the restrictions on the foreign equity shares and business scope of foreign-invested banks, securities companies, securities investment fund management companies, futures companies and life insurance companies



in the financial sector. The above-mentioned 11 restrictive foreign-invested industries account for 30% of the total number of the categories of restrictive foreign investment industry.

II Increase Financial Incentives for Foreign Investment

2. The foreign invested entity economic projects reach a certain scale shall be rewarded in proportion to the amount of investment accordingly. From 2017 to 2022, the new projects (excluding real estate, finance industry and similar financial industry, the same below) with annual actual foreign investment (excluding foreign shareholder loan, the same below) of more than \$50 million dollars, the capital-increase projects with more than \$30 million dollars and headquarters of multinational companies or the regional headquarters of transnational companies with more than \$10 million dollars will be rewarded not less than 2% of its actual foreign investment of the year by the provincial financial funds, the highest reward can be 100 million yuan.

The reward objects of this policy are mainly manufacturing and producer services projects and identified foreign multinationals headquarters or regional headquarters. The classification of industries is in line with the *Industry Classification Standard of National Economy of the People's Republic of China*; The regional headquarters or regional headquarters of the multinational companies shall be determined by the commercial departments, and the relevant measures shall be announced separately by the Department of Commerce of Guangdong Province.

Case 1: 1. A medical equipment manufacturing enterprise was established in March 2017 with an actual foreign investment of \$60 million dollars; In 2018, its actual foreign investment is \$30

million dollars; In 2019, its actual foreign capital is \$100 million dollars, including foreign shareholder loan of \$20 million dollars; In 2020, its actual foreign capital is \$800 million dollars. To presume that the exchange rate of US dollars against RMB is 1:6.6, in line with the lowest reward proportion of 2%, this enterprise can be rewarded 7.92 million yuan in 2017 ($6000 \times 6.6 \times 0.02$), 0 yuan in 2018 (due to fail to meet the reward standard), 10.56 million yuan in 2019 [$(10000 - 2000) \times 6.6 \times 0.02$], and 100 million yuan in 2020 (the highest reward is 100 million yuan).

Case 2: A real estate company was set up in March 2017 with a foreign capital of \$100 million, while it cannot get any financial reward in 2017 (not the targeted entity of the policy).

Case 3: An electronic components manufacturer was established in 2002, and it has increased the investment of \$30 million in 2017 and paid it in. From 2018, it will increase capital of \$50 million and paid in two years with \$25 million per year, which will be fully paid in June 2019. Therefore, the company will receive a reward from the provincial financial funds of 3.96 million yuan ($3,000 \times 6.6 \times 0.02$) in 2017, while 0 yuan in 2018 and 2019 (fail to meet the reward standard).

3. The Global Fortune 500 companies and global industry leading enterprises invest projects in Guangdong Provinces and in conformity with the regulations will be given key support through “one discussion upon one project.” For the Fortune Global 500 enterprises (the list of *Fortune* shall prevail, hereinafter inclusive), global industry leading enterprises newly set up (including capital increment) manufacturing project with the actual foreign investment of more than \$100 million, a newly-established IAB with an



actual investment of no less than \$30 million (new generation of information technology, intelligent equipment, biological medicine) and NEM (new energy, new material) manufacturing projects and the foreign R&D institutions with independent legal person qualification, can enjoy tailored support policies (including capital support) through “one discussion upon one project”.

4. The headquarters or regional headquarters of a foreign multinational company in Guangdong will be given financial rewards in line with its contribution. The regional headquarters that has contributed over 100 million yuan to the provincial financial year for the first time, will be given a one-time reward of 30 percent of the provincial financial contribution, with a maximum award of 100 million yuan.

Case: A foreign-funded enterprise was established in Guangzhou in 2008 and identified as the regional headquarter of a transnational corporation in 2017, its contribution to the provincial finance in 2018 and 2019 is 85 million yuan and 90 million yuan respectively, and it exceeds 100 million yuan in 2020 for the first time, reaching 130 million yuan, and contributes 120 million yuan in 2021. The company meet the standard in 2020 and can get a reward of 39 million yuan (130 million yuan * 0.3) in 2020. In 2021, it is not the first time for the company to contribute more than 100 million yuan, so the provincial finance no longer grants rewards.

III Strengthen Safeguard of Land Use of Foreign Projects

5. To clarify that foreign-invested enterprises enjoy the preferential land policy of "Ten Items for Real Economy Cost Reduction". Manufacturing enterprises with foreign

investment will enjoy the relevant preferential policies in accordance with *Notification of Policies and Measures on Reducing the Cost of Manufacturing Enterprises and Support the Development of Real Economy of Guangdong Province* by People’s Government of Guangdong Province(No. 90 document by People’s Government of Guangdong Province in 2017, *Ten Items for Real Economy Cost Reduction* for short).

On the basis of Ten Items for Real Economy Cost Reduction, the enterprises can enjoy the following land-use preferential policies: To allow manufacturing enterprises with foreign investment to divide its industrial property rights by taking one building or one storey as a basic unit, for introducing industrial projects of relevant chain partners. For preferential-developed industrial projects with foreign investment and intensive land use, the land transfer floor price can be determined by 70% of the lowest price standard of industrial land. To undertake flexible year leasing for industrial land, the yearly revised coefficient can be determined in accordance with the specific value between lease term and available maximum term (50 years), and thus to determine the floor lease price. Under the premise of being conformity with the planning and not changing the purpose, to rebuild, expand and use underground space of the industrial land and warehouse land, improve the plot ratio and building density, will not be collected the land price difference any longer.

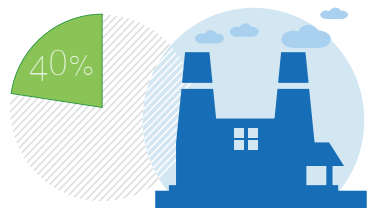
6. To guarantee the land for key foreign-invested projects. The land use of manufacturing projects with an actual foreign investment of more than 1 billion yuan and that of self-built office property of the headquarters or regional headquarters of Fortune Global 500 enterprises and leading enterprises in different industries around the world(hereinafter referred to as key foreign headquarters) will be jointly arranged

by the provincial and prefectural governments in line with land-use planning indicators.

When distributing and delivering the annual land-use planning indicators to the municipal levels, the provincial government will fully take into consideration the land demand of foreign-invested manufacturing projects with an actual investment of more than 1 billion yuan and self-built offices property of key foreign headquarters and give support to the relevant cities; After receiving the land-use planning indicators from the provincial government, the municipal governments should arrange and give priority to it accordingly.

7. To support the separate registration and transfer of property rights of the eligible foreign-funded enterprises.

To allow separate registration and assignment by taking one building or one storey as a basic unit towards their property rights for the foreign-invested high standard factories and key foreign headquarter self-built office properties, The accumulative acreage for the separate registration and assignment regional of the self-built properties of regional headquarters shall not exceed 40% of the total construction area.



To allow separate registration and assignment by taking one building or one storey as a basic unit towards their property rights for the foreign-invested high standard factories and key foreign headquarter self-built office properties, and they can accordingly transact the registration procedures in real estate registration department, the property rights of which can also be transferred. The accumulative acreage for the separate registration and assignment regional of the self-built properties

of regional headquarters shall not exceed 40% of the total construction area.

8. To encourage foreign-invested enterprises to lease the land. The foreign-invested enterprises that lease industrial lands can determine the yearly revised coefficient when being sure of the basic lease price according to the specific value between its lease term and available maximum term; The lease contract and payment voucher signed with land department can be used for transacting planning and reporting procedures; During the lease term, the above-ground buildings, structures and ancillary facilities can be subleased and mortgaged.

For the occasion of providing industrial land to the foreign-invested industrial projects on a rental basis, the yearly revised coefficient can be determined in accordance with the specific value between lease term and available maximum term (50 years), and thus to determine the floor lease price. The foreign-invested enterprises that lease industry lands for construction projects can use the lease contract and payment voucher signed with land department to transact planning and reporting procedures without the approval of construction land. During the lease term, the above-ground buildings, structures and ancillary facilities can be subleased and mortgaged.

9. To guarantee the resettlement land for foreign-invested enterprises who meet the conditions. The government has implemented the reconstruction of the old city, which can be negotiated or leased to rearrange the industrial lands for foreign industrial projects that need to be relocated.

For the foreign industrial projects that need to be relocated due to the implementation of urban and rural planning and reconstruction of the old city, if the project is in conformity with the national industrial policy, the land could be retrieved

and it will receive financial compensation. In addition, after being approved by municipal or prefectural territorial resources departments and reporting to the people's government of the same level, the department concerned will also rearrange the industrial lands for foreign industrial projects that need to be relocated through approved selling or leasing.

10. To encourage the transformation of foreign-invested manufacturing enterprises. The foreign manufacturing enterprises that utilize the stock industrial real estate to develop productive service industry and establish spaces for makers and innovation workshops can use the land according to the original purposes and types of land use in the first five years, and transact in accordance with relevant provisions after the first five years.

The foreign-invested manufacturing enterprises that set up independent legal entity through whole or partial transformation and system-transition, if utilizing stock industrial real estate to carry out such business and service as R&D and design, investigation, transformation of scientific and technological achievements, information technology services, software research and development, intellectual property rights, integrated science and technology, energy conservation, environmental protection, etc., or pursuing integrated development of manufacturing, cultural creativity, science and technology service industry, can enjoy the transitional policy of using the land according to the original purpose and the type of land rights without transacting the land use changing procedures. The transitional supportive policy shall be limited to 5 years, at the expiration of 5 years, the assignment required land formalities shall be handled through negotiation according to the new application, new the type of rights and the market price.

11. To encourage foreign investors to build public service projects with the government. Such public service projects as medical treatment, education, culture, pension, sports, etc. jointly funded by foreign investment and government that can use allotted land is allowed to supply state-owned construction land through investment or shares buying.

The Opinions of the General Office of the State Council on Further Stimulating Investment in Social Sectors (No. 21 document by the General Office of the State Council in 2017) indicates that "The new-supplied lands for such areas as medical treatment, pension, education, culture, sports, etc. which are conform to the catalogue of allocated land, can be provided according to transfer settlement. The projects that can used allotted lands are encouraged to supply lands through transferring and leasing on a voluntary basis, to support the municipal and prefectural governments to supply lands through investment of use rights or share buying of the state-owned construction land together with the social capital investment". Such public service projects as medical treatment, education, culture, pension, sports, etc. jointly funded by foreign investment and government that can use allotted land is allowed to supply state-owned construction land through investment or shares buying.

IV Support the R&D Innovation of Foreign Investment

12. To support foreign R&D institutions to participate in the construction of public service platform and government science and technology projects in Guangdong Province. To support foreign R&D institutions (including internal research and development institutions of enterprises)

to participate in the construction of R&D public service platform and government science and technology projects in Guangdong Province and enjoy matching funds support. At present, Guangdong Province supports foreign R&D institutions to participate in the construction of public service platform and government science and technology projects in the form of international cooperation projects, the application funds will be jointly managed with the cooperation units in Guangdong who also serve as the application subject. However, according to the relevant national fiscal policy, funds are only available for using in China currently.



13. To grant financial assistance to the foreign-funded research and development institutions who meet the requirements.

Firstly, the foreign R&D institutions designated as new research and development institutions by provincial financial fund can be given a reward of no more than 20% of the research and development expenditure quota of the previous year that supported by non-financial resources, with the reward received by individual institution no more than 10 million yuan (Institutions that have already received rewards from other financial departments at all levels shall not be supported).

Secondly, those recognized as postdoctoral workstations and Chinese Academy of Sciences and Chinese Academy of Engineering academician workstations can receive a maximum reward of 1 million yuan. The Opinions on

Advancing the Innovation Development of Doctoral and Postdoctoral Talents in Guangdong Province (Protocols) is formulating currently in Guangdong Province, which would provide start-up funds to the new post-doctoral research stations. The foreign R&D institutions setting up post-doctoral scientific research workstations with the approval of Ministry of Human Resources and Social Security of People's Republic of China will be given 300 thousand yuan at one time when the postdoctoral researchers start career in the station. In the following two consecutive years, if the number of postdoctoral researchers in the station is 5-10, or more than 10, the workstation can receive 300 thousand yuan or 700 thousand yuan respectively.

Thirdly, the enterprises that are registered in Guangdong Province with independent legal person qualification identification as the provincial enterprise technology center yet without fiscal fund support from enterprise technology center, that are equipped with strong technical strength or higher scientific research level and sound financial management structure and financial management system, as well as has paid taxes in accordance with the law (except for construction enterprises), can receive rewards. The rewards will be given afterwards and reviewed by experts organized the Economic and Information Commission of Guangdong Province and Department of Finance of Guangdong Province. The reward for individual project is no more than 2 million yuan, and the fiscal reward amount shall not exceed 40% of investment of the purchase of equipment and software. The financial capital should be used to purchase equipment and software.

Besides, the foreign R&D institutions with independent legal person qualification newly-established by world top 500 enterprises can be given key personalized support in the fields of finance, land, products market access and industrial

development fund through “one discussion upon one project” by the municipal and provincial governments.

14. To support foreign drug companies to enter Guangdong market. In the process of adjusting the medicine directory with national authorization, Guangdong Province will open the Green Channel under the authority of the state for the foreign medicine marketing authorization holder approved to list the new first-class medicine of the national large varieties and carried out production and settlement in Guangdong Province, and give priority to its incorporating of the list of medical insurance medicines in Guangdong and link up with drug price negotiations and centralized purchasing work, so as to support the industrialization of foreign R&D achievements in Guangdong. The foreign drug marketing authorization holder in this policy refers to the foreign-invested drug research and development institutions or pharmaceutical production enterprises that set up in accordance with the law, can independently bear the responsibility, be able to implement The Drug Administration Law of the PRC and other laws and regulations related to drug registration applicant, and perform the corresponding obligations bear legal responsibilities in the aspects of pharmaceutical research and development, registration, production, distribution, monitoring and evaluation.

15. To implement preferential taxation policies for foreign R&D institutions.

Firstly, the recognized foreign research and development centers that import technology development supplies will be given tax exemption and tax refund. According to the regulations of the Notification of Ministry of Finance, Ministry of Education, National Development and Reform Commission,

Ministry of Science and Technology, Ministry of Industry and Information Technology, Ministry of Civil Affairs, Ministry of Commerce, General Administration of Customs, State Administration of Taxation, State Administration of Press, Publication, Radio, Film and Television on the Tax Policy of Management Measures of Supporting Technological Innovation Import (No. 71 document in 2016), and The Notification of Ministry of Finance, Ministry of Commerce, State Administration of Taxation on Continuously Implementing the Value-added Tax Policy for Foreign Research and Development Institutions to Purchase Equipment (No.121 document in 2016), the foreign R&D center shall be approved or confirmed by commercial departments in accordance with the relevant regulations. The recognized foreign research and



development centers that import technology development supplies can apply to regional customs office for the exemption of tariff, and apply to tax departments for refunding when purchase domestic equipment. The detailed

rules and procedures have been formulated and issued by the Department of Commerce of Guangdong Province together with have been formulated with Department of Finance of Guangdong Province, Guangdong Provincial Office, SAT, and Guangdong Sub-Administration of China Customs.

Secondly, to conduct tax exemption for foreign invested enterprises that provide technical services. According to the Notification of the Ministry of Finance and State Administration of Taxation on the Comprehensive Introduction of VAT Reform (No. 36 document in 2016), Technology transfer refers to the

business activities of transferring technology ownership or the use of the right, the technology of which includes patent technology and non-patented technology. Technological development refers to the research and test development of new technologies, new products, new processes or new materials and their systems. Technological consultation means to carry out feasibility studies, technical forecasts, technical surveys, and analysis and evaluation reports on specific technical projects. The technological consultation and technological services related to technology transfer and technological development refer to the transferor (or entrusted party) help the transferee (or entrusting party) to master the transferred technology (or entrusted the development of technology) and provide technological consultations and technological services business according to the regulation of technical transfer or development contract, and the price of the technological consultation and technological services shall be issued on the same invoice with the price of technology transfer or technological development. When apply for the exemption of value-added tax, the eligible taxpayers must hold the written contract of technology transfer or technology development to the provincial science and technology departments for identification, as well as submit related written contract and audit opinion documents of science and technology department to the competent tax authorities for future reference.

Thirdly, to give preferential income tax to technology advanced service enterprises. According to the Notification of the State Council on Measures to Promote the Growth of Foreign Investment (No. 39 document in 2017) and Notification of the State Council, State Administration of Taxation, Ministry of Commerce, Ministry of Science and Technology and Development and Reform Commission on Promoting the Income Tax Policy of Technology Advanced

Service Enterprises to the Whole Nation (No. 79 document in 2017), To promote income tax preferential policies for the eligible technology advanced service enterprises in service outsourcing model cities to the whole country. The technology advanced service enterprises that have been recognized by the provincial departments of science and technology, commerce, finance, taxation, development and reform shall be levied at the rate of 15% for enterprise income tax. The expenditure of education for the employees of the technology advanced service enterprise shall not exceed 8% of the total salary, which shall be deducted when calculating the taxable income amount. The exceeding part shall be deducted in the subsequent annual payment of the tax. Previously, only qualified enterprises in Guangzhou and Shenzhen can enjoy preferential policies.

16. To simplify the clearance procedures for research and development materials. The foreign R&D centers can willingly choose the mode of advance inspection, booking customs clearance and articles release when import equipment, reagents and samples for research and development.

According to the Regulations for the Implementation of the Law of the People's Republic of China on Import and Export Commodity Inspection, the consignee of the imported commodities should submit the entry-exit inspection and quarantine institution of the customs declaration. Within 20 days after customs clearance, the consignee should apply to the entry-exit inspection and quarantine institution of the customs declaration. From the perspective of facilitating the import and export enterprises and improving the efficiency of customs clearance, the inspection and quarantine departments shall allow the import and export enterprises to choose to declare the goods in advance after the goods arrive at the port on the basis of their actual conditions. Regulations for the Administration

of Entry-Exit Inspection and Quarantine Procedures and the Notice on Simplifying Inspection and Quarantine Procedures and Improving the Efficiency of Customs Clearance(No. 89 document in 2017), have innovated the new mode of approval, clearance and supervision, so the entry and exit goods can get approval and clearance under the precondition of meeting requirements in the enterprise credit rating, submitting qualified guarantee and not being chosen, namely, after being approved, the entry and exit goods will receive clearance documents without inspection or laboratory tests, so the efficiency of cargo clearance will be greatly improved. At the same time, with regard to the products needed for scientific research and testing and the parts imported for the production line and for assessing technology, enterprises can apply for Exemption from Compulsory Certificate. The customs provide booking clearance services for foreign R&D centers to import research and development equipment, reagents and samples provide, allow clearance in non-working hours. After the on-the-spot clearance booking, the customs will work overtime to provide services for the goods mentioned above of related R&D centers.

V Intensify Financial Support to Foreign Investment Development

17. To increase support for industrial funds. To give key support to World Top 500 enterprises, global industrial leading enterprises and round-trip investments of major multinational M&A projects in the way of equity investment through the Guangdong Industry Development Fund.

To include foreign investments into the support scale of Guangdong Industrial Development Fund, to implement “one discussion upon one project ” to the eligible foreign-invested projects by reference to the current business capital

equity investment mode of financial management funds, and give support in the way of qualified foreign investment projects. After the expiration of the agreed investment, equity investment will quit through such marketization modes as major shareholder buyback, being listed, equity transfer, etc. Apart from that, the “one project one consultation” method can be applied accordingly. During the joint stock period, based on the contract agreement, Guangdong Industry Development Fund will not take part in the project benefit, and quit at a lower return rate or surrender profits to the foreign-invested enterprises as bonus to the foreign invested projects.

18. To undertake "the NRA +" pilot in Guangdong Pilot Free Trade Zone. To explore "the NRA +" pilot in Guangdong Pilot Free Trade Zone by relying on local NRA of foreign institutions, support the foreign invested enterprises in the zone to conduct fully cross-border two-way financing for domestic and foreign currency, and obtain domestic and foreign currency financing within 2 times net assets of external debt; To issue bonds in and out of the region, allow companies to reuse the repatriated funds raised abroad.



According to the Notification of People's Bank of China on the Macro-prudential Management Affairs of Fully Cross-border Two-way Financing (No.9 document in 2017), foreign invested enterprises can integrate the domestic foreign currency funds from non-residents within 2 times net assets. If the difference between investment and registered investment of the foreign-invested enterprises is higher than two-times net asset, then it is possible to integrate the foreign currency funds from non-residents within the range of the difference. In accordance with the Notification of People's Bank of China Guangzhou Branch on Supporting of China (Guangdong) Free Trade Pilot Zone to Expand the Cross-border Use of RMB (No.43 document in 2016), if the foreign-invested enterprises within the Pilot Free Trade Zone that issue RMB bonds abroad, raise money and recycle in the Pilot Free Trade Zone as required, the recycling capital shall be used strictly according to the relevant provisions of the bond prospectus; The foreign shareholders of foreign-invested enterprises in the Pilot Free Trade Zone who issue RMB bonds in China and raise funds for the foreign-invested enterprises shall be exempted from quota management of the macro-prudential fully cross-border financing.

19. To support the centralized operation of funds of transnational corporations. To support transnational enterprise groups to establish two-way cross-border RMB capital pool in Guangdong Free Trade Zone.

In accordance with the Notification of People's Bank of China Guangzhou Branch on Supporting of China (Guangdong) Free Trade Pilot Zone to Expand the Cross-border Use of RMB (No.43 document in 2016), transitional enterprise groups can choose the member enterprise registered in Guangdong Pilot Free Trade Zone as the host company to form a two-way cross-border RMB capital pool. And the domestic member enterprise

whose total revenue shall not be less than 500 million yuan and that of overseas member enterprise shall not be less than 100 million yuan. The capital pool will carry out bidirectional upper limit management, and the upper limit shall be the accrued equity of the owner in the pool. Compared with national policy, this policy specialized for the Pilot Free Trade Zone has lowered the threshold for the transnational enterprises in Pilot Free Trade Zone to conduct two-way cross-border RMB pool business, facilitating the centralized operation of cross-border funds for transnational enterprise groups, which is conducive to improve the efficiency of enterprise capital operation and reduce the financial cost.

20. To support domestic direct financing of foreign-invested enterprises. The domestic direct financing of foreign-invested enterprises enjoys the same support policies as the listing private enterprises in the province, listing on "National Equities Exchange and Quotations" and the financing of regional equity market.

VI Enhance Talent Support to Foreign Investment Development

21. To implement "Guangdong Superior Talent Card". To include the senior management personnel in foreign-invested enterprises and other seven categories of talents into the service objects, and gradually expand the use of "Guangdong Superior Talent Card" as proof of identity in Guangdong Province.

In accordance with the requirements of Opinion On Deepening the Reform of the Institutional Mechanism for Talent Development, The high-level personnel identified by

personnel departments can enjoy the same treatment with the local residents in the aspects of social insurance, purchasing houses and vehicles, professional title appraisal, etc., and priority facilitation services in locating, entry and exit, long-term residence, permanent residence, health care, children schooling, job arrange for spouses, social insurance, living in talent apartments, etc. by using the card. At present, the relevant implementation measures of “Guangdong Superior Talent Card” service are still being worked out. “Guangdong Superior Talent Card” will implement "all-in-one-card" service, the service objects of which include senior management personnel of enterprises with foreign investment, the middle and senior management personnel of regional headquarters, the high-level research and development staffs of foreign R&D institutions, high-value PCT international patent inventors, project experts of World Skills Competition, superior talents from Hong Kong, Macau and Taiwan employed by foreign-invested enterprises and other 7 categories of talented persons, as long as they are conform to the application conditions for the “Guangdong Superior Talent Card”, according to the regulations, they will be available on the same preferential treatment and facilitation services with the local residents in entry and exit, children schooling, social insurance, health care, finance, house purchasing, tax, etc.

22. Title Identification of returned innovation talents.

The high-level overseas returned talents who have come back to work in foreign R&D institutions can be directly identified senior titles.

High-level overseas returned talents refer to the overseas students who have engaged in scientific research, teaching, engineering technology, finance, management, etc. and achieved remarkable results after graduation, being the much-

needed talents in China, such as, senior management personnel, senior professional and technical personnel, technical academic leaders, and the talents owned patents, inventions or proprietary technology with better industrialization development prospect. According to the regulations of Opinion on the Further Reform of the Professional Title Evaluation of Scientific and Technical Personnel (No. 4document in 2015), the high-level talents, such as, the persons included in “The Recruitment Program of Global Experts”, national candidates of Millions of Talent Projects, the persons includes in “Introduction of Leading Talents in Guangdong” or foregoers of “Introduction of Scientific Research and Innovation Team in Guangdong ”, can be directly identified senior titles, and the Outstanding Contribution Evaluation Committee of Guangdong Province will be responsible for the organization and implementation work. According to the spirits of Notification of General Office of the Communist Party of China and General Office of the State Council on Deepening the Reform of Professional Title System(No.77 document in 2016) , which is “to ease restrictions on the conditions seniority and fixed number of years, and to set up green channel in professional title evaluation for overseas high-level talents and the much-needed talents”, the approved overseas high-level talents who are in conformity with the requirements of the qualification conditions can be identified directly as senior titles with reference to high-level personnel identifying method by Outstanding Contribution Evaluation Committee of Guangdong Province.

23. To clear up the convenient measures for foreign talents. The designated foreign high-level talents can enjoy the convenient measures such as entry and exit, residence and employment of foreign homemaking workers.

According to Approval on the implementation of Exit

and Entry Policies and Measures Concerning Supporting the Construction of Guangdong Free Trade Zone and Innovation-driven Development in Guangdong Province and Approval on the Identification Standard for Foreign High-level Personnel to Apply for Permanent Residence, the identification work for the four categories of foreign high-level personnel outside the Guangdong Free Trade Zone (famous awards winners or candidates of high-level personnel plan, overseas well-known experts and scholars, foreign high-level innovational and enterprising talents and other personnel with special expertise, being the talents in urgent need to Guangdong), will be dealt with by the departments specialized for foreign experts of the city, and reported to Provincial Administration of Foreign Experts Affairs for approval and issuance of the confirmation letter, which will be submitted to the Exit and Entry Administration of Department of Public Security for convenient measures such as applying visa, residence permit and hiring foreign homemaking workers. With the personal guarantee and employment contracts, the high-level talents from other countries or from Hong Kong, Macao and Taiwan who have obtained permanent residence or work permits in China can apply residence permit for personal permit (with the note of “household service”) of corresponding period for their hired foreign homemaking workers.

24. To further simplify the entry and exit procedures for talents. Guangdong will gradually promote six exit and entry policies and measures for talents in support of the construction of Guangdong Pilot Free Trade Zone. Approved by the Ministry of Public Security, from August 1, 2016, Guangdong Province has implemented the Exit and Entry Policies and Measures Concerning Supporting the Construction of Guangdong Free Trade Zone and Innovation-driven

Development in Guangdong Province (hereinafter referred to as 16 exit and entry policies, including 10 applies to the entire province, 6 for Guangdong Free Trade Zone), so as to provide convenience for foreign high-level personnel’s entry and exit, short-term residence and permanent residence. Agreed by the Ministry of Public Security, Department of Public Security of Guangdong Province plans to promote the 16 exit and entry policies which applied to Guangdong Free Trade Zone to the administrative region (namely Guangzhou, Shenzhen, Zhuhai, Foshan, Huizhou, Dongguan, Zhongshan, Jiangmen, Zhaoqing) in Pearl River Delta Area Independent Innovation Demonstration Zone and Sino-German Metal Eco City in December 2017.

VII Reinforce Intellectual Property Protection of Foreign Projects

25. To speed up the construction of China (Guangdong) Intellectual Property Protection Center. The State Intellectual Property Office of the P.R.C has officially approved the construction of China (Guangdong) Intellectual Property Protection Center, for carrying out collaboration protection of intellectual property rights towards a new generation of information technology and biotechnology industry. Guangdong hopes to rely on the center, first to realize the goal of "rapid": from the fast investigation of the single designs to such



three patents as inventions, utility models and designs and the invalid request. Second is to achieve the goal of "large-scale" protection of intellectual property rights: to build an intellectual property rights protection network covering key industries in the entire province, so as to set up an intellectual property service innovation chain from research, development and application to protection. Third is the realization of the "strict protection", to build cooperation mechanism for intellectual property rights protection, and form a collaborative system for the protection of intellectual property that connected by examination and approval, rights protection aids, conciliation and arbitration, administrative law enforcement and judicial aid.

26. To introduce the system of intellectual rights protection for major foreign-invested enterprises. According to Opinion of People's Government of Guangdong Province on the Innovation-driven Development of Intellectual Property Service, Guangdong Intellectual Property Office establishes intellectual property protection system for key enterprises according to the policy of "motivate to create, protect in accordance with the law, improve efficiency, promote application" and combined with the demand of enterprise in the aspect of intellectual property protection, and to build convenient response channel for intellectual property rights in major enterprises, so as to solve enterprises' difficulties and problems related to the protection of intellectual property rights. High-tech enterprises and patent intellectual property rights growth-type enterprises whose patent application or holding quantity is more than 30 can be considered as miniciple key enterprises of intellectual property rights protection, and whose is more than 100 can be applied to be provincial key enterprises of intellectual property rights protection.

27. To promote the construction of trademark business acceptance windows. Trademark business acceptance windows include enterprise trademark registration and pledge windows, which were only available in Trademark Office of the State Administration for Industry and Commerce of the P.R.C. After the implementation of this measure, the registered trademark application window of Zhuhai Hengqin New Area Administration for Industry and Commerce and Shenzhen Administration for Industry and Commerce will accept relevant business applications. Besides, Trademark Examination Cooperation Center (Guangzhou Branch Center) of Trademark Office of the State Administration for Industry and Commerce and Guangzhou Trademark Office will also accept enterprise trademark registration.

28. To encourage foreign enterprises to apply for patents in China. Their inventions, discoveries and other scientific and technological achievements may be involved in the evaluation of various awards at all levels in Guangdong Province.

To encourage and support eligible foreign-invested enterprises to participate in the evaluations of patent awards in accordance with the Patent Award Evaluation Measures in China and Patent Award Evaluation Measures in Guangdong Province. According to the regulations of Science and Technology Award Incentives of Guangdong Province, the Science and Technology Award of Guangdong Province aim to reward citizens and organizations that have made outstanding contributions to the progress of science and technology in the province. The programs applied for provincial science and technology awards must conduct research and development, application and promotion within the jurisdiction area of Guangdong Province, or belong to the achievements that first

completed in Guangdong or first researched and developed through domestic and foreign cooperation. At present, the above conditions should be met to implement the evaluation.

VIII Improve the Level of Investment and Trade Facilitation

29. To delegate a batch of permissions. To entrust the 18 items of provincial administrative licensing matters concerning the establishment and change of foreign-funded enterprises in such fields as medical institutions, travel agencies, gas stations to the relevant departments of people's governments at municipal level or above in accordance with the law, and gradually entrust to management committees of state-level development zones after conditions becoming mature.

The 18 items of provincial administrative licensing matters include: the establishment and change approval (contract and regulations) of the enterprises with foreign investment (Department of Commerce of Guangdong Province) in the areas of cinemas, for-profit medical institutions, travel agencies, gas stations and shipping design (with piecewise); The approval of foreign investment projects that must be conducted by Guangdong Provincial Development and Reform Commission; The approval of foreign restricted technical transformation projects in industrial and information fields which must be approved by the Economic and Information Commission of Guangdong Province; Examination and approval of retail business qualification of refined oil products (Economic and Information Commission of Guangdong Province); The establishment and approval of Sino-foreign joint venture talent agencies and job-introduction agencies (Guangdong Human Resources and Social Security Office);

The land-use pre-examination for foreign-funded construction projects in the state-level development zones that managed by the province (except for the construction projects of administrative buildings that shall be reported to and approved by the National Development and Reform Commission and People's Government of Guangdong Province) (Department of Land Resources of Guangdong Province); The examination and approval of the environmental impact report of the construction projects (Department of Environmental Protection of Guangdong Province); The approval of foreign-invested road transport industry (Department of Transportation of Guangdong Province); Approval of international shipping management business (Department of Transportation of Guangdong Province); Approval of the soil and water conservation program for production and construction projects (Water Resources Department of Guangdong Province); Examination and approval of foreign-invested medical institutions (Health and Family Planning Commission of Guangdong Province); Establishment, registration, change and cancelation of foreign-invested enterprises and their branches (Administration for Industry and Commerce of Guangdong Province); The approval of foreign-funded cinemas (Administration of Press, Publication, Radio, Film and Television of Guangdong Province); The business license of foreign-invested travel agencies (Tourism Administration of Guangdong Province).

30. To integrate taxation convenient measures.

Firstly, to allow head offices and branches of foreign-invested enterprises that carry out trans-regional operation in Guangdong Province and have independent legal person qualification to pay VAT on a consolidated basis and their branch offices can pay it in the local places. According to the Article 22 of The Provisional Regulations on Value Added

Tax of People's Republic of China, it points out that the fixed service shall make tax declaration to the local competent tax authorities, if the head offices and branches are not in the same county (city), they should report to local tax authorities respectively. In accordance with the Notification of Ministry of Finance and the State Administration of Taxation on the Policies of Paying Value-added Tax on a Consolidated Basis for the Head Offices and Branches of Fixed Business Subjects (No.9 document in 2012), with the approval and agreement of departments of finance and administrations of taxation, the head offices and branches are not in the same county (city), but in the same province (area, city), can make value-added tax declaration to the local tax authorities by the head offices. Therefore, the head offices and branches of foreign-invested enterprises that carry out trans-regional operation in Guangdong Province shall make tax declaration respectively, and the enterprises can pay value-added tax on a consolidated basis with the approval and agreement of the Departments of Finance of Guangdong Province and Guangdong Office of State Administration of Taxation.

Secondly, the eligible foreign investors directly invest encouraging investment projects by using the profit distributed from the domestic enterprises will conduct deferred tax policy and are not required withholding tax. In line with the deployment of Notification of the State Council on Measures to Promote the Growth of Foreign Investment, the eligible foreign investors directly invest encouraging investment projects by using the profit distributed from the domestic enterprises will conduct deferred tax policy and are not required withholding tax. The measure should be implemented after the issuance of detailed operational rules by Ministry of Finance and the State Administration of Taxation.

31. To reduce the time limit of business transaction. To further standardize the government's examination and approval authority and standards, optimize the approval process for enterprises' investment, and compress the existing investment approved items and approval times by a quarter. The time limit of business transaction will be promised to be less than one half of the legal limit for the work permits and residence permits for foreigners. To optimize the approval process of the flexible working hour system and comprehensive calculation working hour system, and reduce the time limit of business transaction by a third of the legal time limit. To promote "Single Window" of international trade in all the ports of Guangdong Province, reducing the time of goods clearance by a third.

IX Optimize the Environment for Foreign Investment in Key Parks

32. To optimize the administrative examination and approval mode of national development zones. To support qualified national development zones to implement the administrative examination and approval authority model and "one-seal for examination and approval".

The Notification of State Commission Office of Public Sectors Reform and Legislative Affairs Office of the State Council on the Issuance of the Pilot Scheme of Relatively Concentrative Administrative Licensing Rights (No. 16 document in 2015) has considered Guangdong Province as the first batch of pilot provinces, which are required to organize and undertake the exploration of the implementation patterns of relatively concentrative administrative licensing rights in accordance with the requirements based on the principle of simplicity, unity and effectiveness. Within the limitations

of establishment of institutions, the national development zone can implement the model of examination and approval administration, and "one-seal for examination and approval" is expected to be conducted, and the pilot work plan shall be reported to and approved by the provincial CPC committee and the provincial people's government through the municipal CPC committee and the municipal people's government.

33. To support foreign direct investment in the parks.

The newly established foreign investment projects in the provincial industrial parks (including the industrial transfer park and the parks enjoying the industrial transfer policy) will enjoy preferential policy by reference to financial support policy of industry co-construction.

The newly established foreign enterprises in the provincial industrial park, since the beginning of production, will be given inclusive reward of 40%, 20% respectively in its first three years and 4th -5th years according to their financial contribution to the local government; A certain amount of superposition award will be given in accordance with the provisions if



there is following situation, the manufacturing enterprises in the industrial parks invested (holding) by large backbone enterprises, World Top 500, China Top 500 companies (including wholly owned subsidiaries and holding companies), will be rewarded according to 30% of the proportion of fixed assets investment of the year, the highest reward can be 100 million yuan; The enterprises that set up foreign-funded R&D institutions, identified as national high-tech enterprises, included into the provincial high-tech enterprise incubation base, will be awarded separately.

Besides, the management of provincial development zones in the northwest of Guangdong Province will be placed under the management of provincial industrial transfers parks, and enjoy the relevant supporting policies of provincial industrial transfer according to the regulations.

34. To delegate the approval authority of the expansion and location adjustment of provincial-level development zones to the lower levels. To delegate the examination and approval power of the expansion and location adjustment of provincial-level development zones to governments of and above the cities level and above and the examination and approval results will be submitted to the provincial government.

According to the Notification of Department of Commerce of Guangdong Province, Guangdong Provincial Development and Reform Commission, Department of Land Resources of Guangdong Province, Department of Housing and Urban-Rural Development of Guangdong Province on the Issuance of the Management Measures of the Establishment, Expansion and Location Adjustment of Provincial-level Development Zones, the expansion and location adjustment of provincial-level development zones shall be applied to the People's Government of Guangdong Province by cities at prefecture

level and above, and examined by the relevant provincial departments and submitted to the provincial government for approval. For further building major foreign investment attraction platform and giving greater decision-making power to the municipal governments on the construction of economic development zones, Guangdong Province will further simplify the approval process of the expansion and location adjustment of provincial-level development zones, the municipal people's government can authorize the expansion and location adjustment of provincial-level development zones according to the conditions and requirements of Management Measures of the Establishment, Expansion and Location Adjustment of Provincial-level Development Zones.

X Improve the Mechanism for Foreign Investment Utilization

35. To establish special coordination mechanism. To establish foreign investment attraction work coordination mechanism led by the main leadership of provincial and municipal governments, to coordinate and solve the key issues that restrict foreign investment attraction at regular intervals, especially the Fortune Global 500 enterprises in Guangdong.

36. To integrate investment attraction resources. To integrate and optimize overseas economic and trade offices of Guangdong Province, and accelerate the construction of an international investment promotion system of Guangdong Province.



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