

**National high-tech enterprise tax preferential policy**

2018-01-11 17:56

[Http://www.dsrgrowth.com/fwxml/gxrd/42.html](http://www.dsrgrowth.com/fwxml/gxrd/42.html)

1. Income tax rate concessions. High-tech enterprises enjoy 15% of excellent
2. The income tax rate, which is based on the original 25% , is reduced by 40%  
  
Second, the new software enterprise " two exemptions and three reductions " , that is, the first year to the second year exempt from corporate income tax, the third to fifth year according to the 25% statutory tax rate of half of the corporate income tax (ie tax rate of 12.5% ) .
3. The talents live in housing subsidies. High-tech enterprises can recommend a high-level talent of the company to apply for incentive subsidies.
4. The income from technology transfer of high-tech enterprises that meet the requirements shall be exempted or reduced from enterprise income tax. In a tax year, the part of the technology transfer of resident enterprises that does not exceed 5 million yuan shall be exempted from corporate income tax; if it exceeds 5 million yuan, the enterprise income tax shall be halved.
5. Accelerated depreciation of fixed assets of high-tech enterprises. Fixed assets that allow accelerated depreciation include:
  - 1) Due to technological advancement, products are updated with fast-fixing fixed assets;
  - 2) Fixed assets that are in strong vibration and high corrosion throughout the year. Where the method of shortening the depreciation period is adopted, the minimum depreciation period shall not be less than 60% of the depreciation period specified in Article 60 of these Regulations ;
  - 3) If the accelerated depreciation method is adopted, the double balance declining method or the sum of years method may be adopted.
6. The research and development expenses are deducted.

For the research and development expenses incurred by the enterprise for the development of new technologies, new products and new processes, if the intangible assets are not included in the current profits and losses, they shall be deducted according to 50% of the research and development expenses of the enterprise on the basis of actual deduction according to the regulations ; Intangible assets are

amortized at 150% of the cost of intangible assets . (Since 2018 , if it is evaluated as a technology-based SME , it will be deducted according to 75% of the company's research and development expenses ;)

7. After obtaining the national high-tech enterprise certificate, you can enjoy the corresponding subsidies recognized by each district:

Zhuhai high-tech enterprises subsidy amount : Xiangzhou District (foster warehousing 100,000, for the first time identified 60, re-identified 600,000), High-tech Zone (Declaration recognized high 100,000, 600,000 identified for the first time, re-identified 600,000), Hengqin New Area ( for the first time declared cultivation warehousing 100,000, for the first time identified and declared admissible 100,000, for the first time by asserting 800,000, not 900,000 finds foster direct storage, re-identified 300,000).

Tech enterprises in Shenzhen amount of subsidies: Longhua District (hi-review 100,000), Longgang (hi-review 100,000) each 200,000 100,000 Baoan, Nanshan District, 100,000, 200,000, Futian District (hi-reviewed 50000), Guangming New District, 300,000 in Luohu, Pingshan and Yantian .

8. A high-tech enterprise that enters the high-tech zone stock agency system to transfer shares, and grants a maximum of 1.8 million yuan.
9. The high-tech enterprise is recognized as a prerequisite for the listing of the New Third Board, and priority is given to the listing of shares of high-tech enterprises that meet the listing requirements.
10. High-tech enterprises are recognized as one of the necessary conditions for applying for relevant government funds at all levels.
11. High-tech enterprises are given priority in obtaining approval for office and industrial land.
12. Shenzhen Municipality allocates 20% of the total amount of bond issuance each year to high-tech enterprises that meet the conditions for issuance.
13. In 2008-2020 , Shenzhen will build 5 million to 6 million square meters of innovative industrial housing to support the development of high-tech industries.
14. The identification of high-tech enterprises will effectively improve the scientific and technological R&D management level of enterprises, attach importance to scientific and technological research and development, improve the core competitiveness of enterprises, and provide strong qualifications for

enterprises in the market competition, greatly enhancing the corporate brand image, whether it is advertising. Publicity or product bidding projects will be very helpful.

15. High-tech enterprises are a rare national-level qualification certification for any enterprise. They are indispensable hard signs for enterprises relying on science and technology. Their brand influence is second only to China's famous brand products and China's well-known trademarks. National inspection-free products.
16. Apply for state planning key software enterprises bureau one (or system integration business) a prerequisite for high-tech enterprises, and identified as the focus of national planning bureau software companies (or systems integration business) enjoy a reduced corporate income tax rate of 10% Pay income tax.