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Film Industry Development Economic Policies Support Notice

关于支持电影发展若干经济政策的通知

Issuing Authority:	Ministry of Finance, State Development & Reform Commission, Ministry of Land & Resources
PRC Reference:	Decree No. 56 of the Ministry of Finance
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Notice of the Ministry of Finance, the National Development and Reform Commission, the Ministry of Land and Resources, the Ministry of Housing and Urban-Rural Development, the People's Bank of China, the State Administration of Taxation, and the General Administration of Press, Publication, Radio, Film and Television Film Industry Development Economic Policies Support Notice.

(No. 56 [2014] of the Ministry of Finance)

To finance departments, development and reform commissions, departments of land and resources, departments of housing and urban-rural development, offices of the State Administration of Taxation, and administrations of radio, film and television of all provinces, autonomous regions, municipalities directly under the Central Government and cities separately designated in the State plan; and, the Shanghai Head Office, all branches, business management departments, central sub-branches of provincial capitals (and capitals of autonomous regions) and central sub-branches of all cities at the sub-provincial level of the People's Bank of China.

With a view to enforcing the requirements set forth at the 18th National Congress of the CPC and the Third Plenary Session of the 18th Central Committee of the CPC, enriching the people's cultural life, promoting the prosperity and development of Chinese films, enhancing the overall strength and competitiveness of Chinese movies, pushing China's film industry to make progress in this critical period, and developing China from a country that produces a large quantity of films into one that also produces high quality films, several economic policies supporting the development of the film industry are hereby

财政部、国家发展改革委、国土资源部、住房和城乡建设部、中国人民银行、国家税务总局、新闻出版广电总局关于支持电影发展若干经济政策的通知

（财教[2014]56 号）

各省、自治区、直辖市、计划单列市财政厅(局)、发展改革委、国土资源厅(局)、住房和城乡建设厅(委)、国家税务局、广播影视局,中国人民银行上海总部,各分行、营业管理部、省会(首府)城市中心支行、副省级城市中心支行.

为贯彻落实党的十八大和十八届三中全会精神,丰富人民群众文化生活,促进中国电影繁荣发展,提高中国电影的整体实力和竞争力,推动中国电影在关键时期迈上一个新的台阶,实现由电影大国向电影强国的跨越,现就支持电影发展若干经济政策通知如下:

issued as follows:

1. Management of the special funds for the development of the film industry shall be strengthened

It is imperative to strengthen the collection, use, and management of the special funds for the development of the film industry, as well as support the development of the film industry and effectively improve the usage and efficiency of such funds.

2. Increased support through special funds for quality films

The Central Treasury shall continue to set aside special funds for quality films to promote the creation and production of films. Specifically, an amount of RMB 100 million shall be arranged annually to support five to ten influential films touching on key themes that will be selected upon application for approval on a case-by-case basis.

3. The special cultural industry development funds shall be utilized to support the development of the film industry

Funds shall be earmarked under the special cultural industry development funds to support the development of the film industry, mainly in the following five aspects: first, to promote the application of high-end technologies in film production; second, to support Chinese film enterprises to explore international markets; third, to support the development of important film industry projects and the construction of high-tech and core bases; fourth, to fund key films with strong market competitiveness; and fifth, to step up the construction of key professional movie websites.

4. Preferential taxation policies shall be introduced for the film industry

The following incomes shall be exempted from value-added tax ("VAT") during the period from January 1, 2014 to December 31, 2018: incomes obtained by film production enterprises from the sales of film copies (including digital copies) and the transfer of copyrights; film distribution incomes obtained by film distribution enterprises; and, incomes obtained by film screening enterprises from screening films in rural areas.

Film screening services provided in urban areas by general taxpayers may, pursuant to prevailing policies, be subject to VAT according to simplified taxation methods.

5. Funding subsidies shall be granted to the construction of movie theaters in county-level cities in central and western

一、加强电影事业发展专项资金的管理

加强电影事业发展专项资金的征徵、使用和管理，支持电影事业产业发展，切实提高资金使用效益。

二、加大电影精品专项资金支持力度

中央财政继续安排电影精品专项资金促进电影创作生产，其中每年安排1亿元资金，采取重点影片个案报批的方式，用于扶持5-10部有影响力的重点题材影片。

三、通过文化产业发展专项资金重点支持电影产业发展

在文化产业发展专项资金中，专门安排资金支持电影产业发展，主要用于五个方面，一是推动高新技术在电影制作中的应用；二是支持中国电影企业走出去；三是支持重要电影工业项目和高科技核心基地建设；四是资助具有较强市场竞争力的重点影片；五是加强重点专业性电影网站建设。

四、对电影产业实行税收优惠政策

对电影制片企业销售电影拷贝（含数字拷贝）、转让版权取得的收入，电影发行企业取得的电影发行收入，电影放映企业在农村的电影放映收入，自 2014 年 1 月 1 日至 2018 年 12 月 31 日免征增值税。

一般纳税人提供的城市电影放映服务，可以按现行政策规定，选择按照简易计税办法计算缴纳增值税。

五、实施中西部地区县级城市影院建设资金补贴政策

China

The Central Treasury shall set aside subsidies under the special funds for the development of the film industry to prioritize support for the construction of digital movie theaters in county-level cities in central and western China, as well as in the needy regions in eastern China. Local finance departments shall, according to local economic development realities, make reasonable funding arrangements to promote the balanced development of the construction of digital movie theaters in county-level cities.

中央财政通过电影事业发展专项资金安排补贴资金，重点支持中西部地区及东部困难地区县级城市数字影院建设。地方财政根据本地经济发展实际情况，合理安排资金，促进县城数字影院建设的均衡发展。

6. Construction of the public services and regulatory systems for film distribution and screening shall be strengthened and improved

六、加强和完善电影发行放映的公共服务和监管体系建设

Adapting to the development trends of the film industry that feature technological innovation and industrial upgrading, efforts shall be made to strengthen and improve the construction of the public services and regulatory systems for film distribution and screening, and promote the operations, services, and management of film distribution and screening to move to a modern and intelligent model.

适应电影技术革新、产业升级的发展趋势，加强和完善电影发行放映的公共服务和监管体系建设，推动电影发行放映的运营、服务和管理向现代化、智能化转变。

7. Supporting financial policies shall be formulated for the film industry

七、对电影产业实行金融支持政策

Banking financial institutions are encouraged to accelerate the innovation of credit products that cater to the characteristics of the film industry demands and under the precondition that risks are effectively under control, gradually expand the scale of such innovative credit products catering to the characteristics of film enterprises as financing and lease loans, pledge financing of receivables, industrial chain financing, and equity pledge loans, explore the business of intangible asset mortgage and pledge loans, and expand the scope of mortgage and pledge collaterals for loans of film enterprises.

鼓励银行业金融机构加快推动适合电影产业需求特点的信贷产品创新，在有效控制风险的前提下，逐步扩大融资租赁贷款、应收账款质押融资、产业链融资、股权质押贷款等适应电影企业特点的信贷创新产品的规模，探索开展无形资产抵质押贷款业务，拓宽电影企业贷款抵质押物的范围。

It is important to actively promote service model innovation that suits the demand characteristics of the film industry, support banking financial institutions to, according to the different stages of development and the characteristics of financial needs of film enterprises, effectively align credit business and settlement business, international business and investment banking business, and effectively integrate corporate banking business, retail business, asset, and liability business and intermediary business, and encourage banks, investment funds, insurance companies, and other institutions to jointly invest in enterprise equities, bonds and asset-backed schemes, or adopt other various means to provide film enterprises with comprehensive financial services.

积极推动适合电影产业需求特点的服务模式创新，支持银行业金融机构根据电影企业的不同发展阶段和金融需求特点，有效衔接信贷业务与结算业务、国际业务、投行业务，有效整合银行公司业务、零售业务、资产负债业务与中间业务；鼓励银行、投资基金、保险等机构联合采取投资企业股权、债券、资产支持计划等多种形式为电影企业提供综合性金融服务。

大力推进电影企业直接融资。支持符合条件的电影企业上市，鼓励电影企业发行公司债、企业债、集合信托和

Efforts shall be made to vigorously promote film enterprises to engage in direct financing. It is necessary to support qualified film enterprises to go public, encourage film enterprises to issue corporate bonds, enterprise bonds, collective trusts and bonds, privately-placed bonds for small- and medium-sized enterprises, and other debt financing instruments for non-financial enterprises as well as guide private equity investment funds, venture capital funds, and other investment institutions to invest in the film industry. The Central Treasury shall grant a certain percentage of loan interest discounts and insurance premium subsidies to film bases, enterprises, and projects enjoying priority national support.

集合债、中小企业私募债等非金融企业债务融资工具；引导私募股权投资资金、创业投资基金等各类投资机构投资电影产业；中央财政对国家重点支持的电影基地、企业和项目，给予一定比例的贷款贴息和保费补贴。

8. Differentiated land use policies supporting the construction of movie theaters shall be adopted

Given the various sources of land for movie theater construction and the diversified methods of film screening, to encourage the construction of movie theaters, a number of approaches may be taken to increase film viewing facilities, such as building new stand-alone movie theaters, building movie theaters as auxiliary facilities for commercial projects, renovating existing movie theaters at their current locations, relocating movie theaters for construction in other locations, etc. Differentiated land supply policies, such as supply by agreement, listing, etc., shall be adopted according to different scenarios. First, the land for building new stand-alone movie theaters shall be transferred by listing. The government may raise movie theater construction standards and determine the holders of the land-use right through public listing when supplying the land for movie theater construction. Second, active efforts shall be made to explore construction channels such as building movie theaters as auxiliary facilities for projects of commercial service facilities and the corresponding land supply methods. When supplying the land for commercial services or other real estate projects, governments at the city or county level may include in the land transfer conditions the requirements on the construction of movie theaters as auxiliary facilities for such projects and shall specify the ways to dispose of the movie theaters after the completion thereof pursuant to the law. Third, existing movie theaters are supported to undergo renovation. Subject to planning requirements, existing movie theaters may be renovated to concurrently offer certain commercial, service, office, and other functions, in which case additional land use formalities shall be handled based on agreements. Fourth, other public welfare venues are encouraged to build facilities suitable for film screening. Where equipment and premises suitable for film screening are built in libraries, museums, cultural centers, youth activities venues, and other non-profit public cultural facilities, if land is supplied by way of allocation upon approval on the ground that the main purposes are in compliance with the Catalogue of Land Supply by

八、实行支持影院建设的差别化用地政策

鉴于影院用地来源形式多样，放映方式多样，为鼓励影院建设，可通过单独新建、项目配建、原地改建、异地迁建等多种形式增加观影设施，并针对不同情况分别实行协议、挂牌等差别化的土地供应政策。一是新建单体影院建设用地实行挂牌出让政策。政府供应影院用地时，可提出影院建设标准要求，通过公开挂牌方式确定土地使用权人。二是积极探索在商服设施项目中配建影院等建设途径及土地供应方式。市、县在供应商服用地或其他房地产用地时，可将在项目中配套建设影院相关要求纳入出让条件，并依法明确影院建成后的处置方式。三是支持现有影院实行改造建设。在符合规划的前提下，现有影院改造可兼容一定规模的商业、服务、办公等其他用途，并按协议方式补充办理用地手续。四是鼓励其他公益场所建设适应电影放映的设施。对图书馆、博物馆、文化馆和青少年活动场所等非营利性公共文化设施中建设适用电影放映设备和场地的，因主用途符合《*划拨用地目录*》，经批准以划拨方式供应用地的，影院用地部分可按文体娱乐用途采取协议方式办理供应手续。五是鼓励利用现有工业、仓储等存量建设用地建设影院。经出让方和规划管理部门同意，可按文体娱乐用途采取协议方式办理用地手续。六是严格影院用地供后监管。严格影院用地改变用途的审批程序。影院用地使

Allocation, the land supply formalities for the land used by the movie theaters may be handled based on agreements according to the purposes of sports and entertainment. Fifth, it is encouraged to make use of existing industrial, warehousing and other construction land to build movie theaters. Subject to the consent of transferors and planning administrative departments, land supply formalities in this regard may be handled based on agreements according to the purposes of sports and entertainment. Sixth, post-supply regulation shall be tightened for the land used by movie theaters. Rigorous examination and approval procedures shall be enforced for change of purposes for the land supplied to movie theaters. Users of movie theater land shall develop, utilize and manage such land according to land transfer contracts, and shall obtain the consent of transferors and the administrative departments of urban planning of the people's governments of relevant cities or counties if they need to change the land purposes agreed under such contracts. As regards the land supplied for the construction of new stand-alone movie theaters, it shall be specified in the land transfer contracts that such land shall be recovered by governments pursuant to the law for re-supply if their intended purposes need to be changed.

All regions shall, according to local realities of movie theater construction and development, make reasonable planning in terms of the construction layout and the total number of movie theaters to prevent low-level redundant construction and excessive competition, and ensure the orderly construction of movie theaters. Regions with an excessive number of movie theaters shall strictly control the number of new theaters, and instead focus on adjusting and optimizing the layout and structure of movie theaters. On the other hand, regions that lag in movie theater construction shall actively push forward such construction according to relevant planning.

9. Implementation should be vigorous and management strengthened

Development and reform commissions, tax authorities, finance departments, departments of land and resources, and departments of housing and urban-rural development at all levels shall earnestly enforce the various economic policies supporting the development of the film industry, lose no time in formulating and fine-tuning various supporting policies and measures, establish and improve the systems for the use and management of special funds, and step up the macro-control, assessment and regulation of such funds. In addition, departments of press, publication, radio, film, and television at all levels shall effectively reinforce their sense of responsibility, earnestly perform specific tasks, and study and address new situations and issues in a timely manner.

用者应按土地出让合同约定开发、利用、经营土地，需改变合同约定的土地用途的，必须取得出让方和市、县人民政府城市规划行政主管部门同意。对新供单体影院建设用地，应在出让合同中明确，如改变土地用途的，需由政府依法收回后重新供应。

各地应根据当地影院建设和发展实际，科学规划影院建设布局和总量，防止低水平重复建设和过度竞争，确保影院建设有序进行。影院建设过多的地区应严格控制新建影院数量，以调整优化影院布局、结构作为重点；影院建设滞后的地区，应按相关规划，积极推进影院建设。

九、狠抓落实，加强管理

各级发展改革、财税、金融、国土资源、住房城乡建设部门要认真落实关于支持电影发展的各项经济政策，尽快制定完善各项配套政策措施和办法，建立健全专项资金使用管理制度，加强对资金的宏观调控和评估监管力度。各级新闻出版广电部门要切实强化责任意识，认真抓好具体实施

工作，及时研究解决新情况、新问题。
特此通知。
财政部

This Notice is hereby given.
Ministry of Finance
National Development and Reform Commission
Ministry of Land and Resources
Ministry of Housing and Urban-Rural Development
People's Bank of China
State Administration of Taxation
State Administration of Press, Publication, Radio, Film and Television
May 31, 2014

国家发展改革委
国土资源部
住房和城乡建设部
中国人民银行
国家税务总局
新闻出版广电总局
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