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Supporting the Development of Cultural Enterprises Taxation Policies Provisions

关于支持文化企业发展若干税收政策问题的通知

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Finance departments (bureaus), state administration of taxation, and local taxation bureaus of all the provinces, autonomous regions and municipalities directly under the Central Government, Finance Bureau of the Xinjiang Production and Construction Corps, Guangdong Sub-administration, Tianjin and Shanghai Supervision Offices of the General Administration of Customs, all directly subordinate administration of customs:

各省、自治区、直辖市财政厅(局)、国家税务总局、地方税务局,新疆生产建设兵团财务局,海关总署广东分署,天津、上海特派办,各直属海关:

In accordance with the principles of the Notice of the General Office of the State Council on Circulating the Two Provisions on Transforming Operational Cultural Institutions into Enterprises in Cultural System Reform and on Supporting Development of Cultural Enterprises (Guo Ban Fa [2008] No.114), the issues concerning taxation policies for cultural enterprises are hereby notified as follows:

根据《*国务院办公厅关于印发文化体制改革中经营性文化事业单位转制为企业和支持文化企业发展两个规定的通知*》(国办发[2008]114号)有关精神,现就文化企业的税收政策问题通知如下:

1. Competent administrative authorities for broadcasting, movie and television media (including those at the Central, provincial, prefectural and county levels), in accordance with their respective functions and authorities, shall approve engagement by film corporations (including their member enterprises) in movie production, distribution and projection, movie studios, and other movie enterprises shall be exempted from value-added tax and business tax for their income obtained from the sales of movie copies, transfer of movie copyright, movie circulation and screening movies in rural areas.

一、广播电影电视行政主管部门(包括中央、省、地市及县级)按照各自职能权限批准从事电影制片、发行、放映的电影集团公司(含成员企业)、电影制片厂及其他电影企业取得的销售电影拷贝收入、转让电影版权收入、电影发行收入以及在农村取得的电影放映收入免征增值税和营业税。

2. The basic maintenance fee for cable digital TV services collected by TV broadcasting operation service providers shall be exempted from business tax subject to the consent of the people's governments at the provincial level and approval the Ministry of Finance and the State Administration of Taxation by the end of 2010 that should not exceed three years.

二、2010年底前,广播电视运营服务企业按规定收取的有线数字电视基本收视维护费,经省级人民政府同意并报财政部、国家税务总局批准,免征营业税,期限不超过3年。

3. Exports of books, newspapers, periodicals, audio-video products, electronic publications, movies and completed TV programs shall be eligible for the value-added tax export rebate policy in accordance with applicable provisions.

三、出口图书、报纸、期刊、音像制品、电子出版物、电影和电视完成片按规定享受增值税出口退税政策。

4. Foreign exchange earned by cultural enterprises for performances staged overseas shall be exempted from business tax.

四、文化企业在境外演出从境外取得的收入免征营业税。

5. In case of high-tech enterprises specializing in the field of supporting technologies for the cultural industry which conform to the provisions specified in the Notice on Circulation of the Administrative Measures on Recognition of Hi-tech Enterprises (Guo Ke Fa Huo [2008] No. 172) and the Notice on Circulation of the Guidance on Administrative Work of Recognition of Hi-tech Enterprises (Guo Ke Fa Huo [2008] No. 362), their business income tax shall be collected at a reduced rate of 15%; research and development costs incurred by cultural enterprises in developing all new technologies, products and techniques are allowed to be deducted from their taxable income in accordance with relevant taxation laws of the State. The field of supporting technologies for the cultural industry shall be defined and clarified by the Ministry of Science and Technology, the Ministry of Finance, the State Administration of Taxation, and the Central Publicity Department by issuing other document(s).

五、在文化产业支撑技术等领域内,依据《*关于印发〈高新技术企业认定管理办法〉的通知*》(国科发火[2008]172号)和《*关于印发〈高新技术企业认定管理工作指引〉的通知*》(国科发火[2008]362号)的规定认定的高新技术企业,减按15%的税率征收企业所得税;文化企业开发新技术、新产品、新工艺发生的研究开发费用,允许按国家税法规定在计算应纳税所得额时加计扣除。文化产业支撑技术等领域的具体范围由科技部、财政部、国家税务总局和中宣部另行发文明确。

6. In the case of unmarketable publications of publishers and distributors, e.g. paper books which have been unmarketable for over five years (including the year of publication, hereinafter the same), audio-video products, electronic publications, and screen sheets (inclusive of micro-reproductions) which have been unmarketable for over two years, paper periodicals, wall calendars and New-Year paintings that have been unmarketable for over one year, the actual value of such products may be deducted as property loss before being taxed. If unmarketable publications deducted as property loss before the imposition of tax are sold in a subsequent year, such sales income shall be included in the taxable income of the year of disposition.

六、出版、发行企业库存呆滞出版物,纸质图书超过五年(包括出版当年,下同)、音像制品、电子出版物和投影片(含缩微制品)超过两年、纸质期刊和挂历年画等超过一年的,可以作为财产损失在税前据实扣除。已作为财产损失税前扣除的呆滞出版物,以后年度处置的,其处置收入应纳入处置当年的应税收入。

7. Self-utilizing equipment, parts and auxiliary components, spare parts which cannot be domestically manufactured and imported for the production of key cultural products shall be exempted from import duty in accordance with existing taxation policies.

七、为生产重点文化产品而进口国内不能生产的自用设备及配套件、备件等,按现行税收政策有关规定,免征进口关税。

8. In accordance with the Notice coded Cai Shui [2005] No. 2., new cultural enterprises incorporated prior to December 31, 2008 are entitled to preferential income tax policies/treatments until the expiration of the effective period of the Notice.

八、对2008年12月31日前新办文化企业,其企业所得税优惠政策可以按照财税[2005]2号文件规定执行到期。

9. This Notice is applicable to all cultural enterprises. "Cultural enterprises" refer to all enterprises engaged in press, publication, broadcasting, movie, television, culture and art. The definition of cultural enterprises is given in the Appendix hereto.

九、本通知适用于所有文化企业。文化企业是指从事新闻出版、广播影视和文化艺术的企业。文化企业具体范围见附

Unless otherwise stipulated in the provisions above, the enforcement period of the aforementioned preferential policies shall be between January 1, 2009 and December 31, 2013.

件。　　除上述条款中有明确期限规定者外，上述税收优惠政策执行期限为2009年1月1日至2013年12月31日。

Appendix: Definition of Cultural Enterprises

附件:文化企业的具体范围

Appendix: **Scope of Cultural Enterprises**

(1) Cultural performance groups;
(2) Culture, art and performance brokers;
(3) Enterprises engaged in press, publication, broadcasting, movie, television and cultural and artistic exhibitions;

附件:

文化企业的具体范围

1.文艺表演团体;
2.文化、艺术、演出经纪企业;
3.从事新闻出版、广播影视和文化艺

(4) Sites dedicated for performance activities, including playhouses (theaters) and music halls, etc.

(5) Stores of cultural relics approved by State departments in charge of the administration of cultural affairs;

(6) Enterprises specializing in animated cartoons and cartoon creation, publication and production and animated cartoon movie production and distribution;

(7) Enterprises specializing in the production and distribution of TV programs (including paid and digital broadcasting television) broadcasting and enterprises specializing in movie and television broadcasting programs and film export;

(8) Enterprises specializing in the production, development, distribution and projection of movies (including digital movies)

(9) Enterprises specializing in the operation of paid broadcasting television channels, promotion of program integrated broadcasting and promotion of access services;

(10) Enterprises specializing in cable, wireless and satellite transmission of broadcasting, movies and televisions;

(11) Enterprises specializing in audiovisual programs broadcast via portable TV sets, cellular phone TV set, network TV and order programs broadcast via video frequency.

(12) Enterprises specializing in independent development and transfer of intellectual properties concerning culture and art, broadcasting, movie and television and publication; enterprises engaging in copyright proxy and trading;

(13) Online book, newspaper, periodical, audio-visual product, electronic publication, gaming software, fine art, audio-visual product developers and operators approved by relevant state departments; enterprises engaged in the sale of publications via the internet;

(14) Enterprises specializing in digital processing of publications, movies, televisions, plays, musical works, fine art works and other cultural products;

(15) Publishers of books, newspapers, periodicals, audio-video products and electronic publications;

(16) Enterprises specializing in publication logistics and distribution; national or regional franchised publication distributors, publication importers and exporters, and publication retailers (county level or below) approved by relevant state administrative departments.

(17) Enterprises specializing in the reproduction CD-ROM products and producers of recordable CDs approved by governmental departments in charge of the administration of press and publication;

(18) Enterprises specializing in the printing of books, newspapers, periodicals, audio-visual products and electronic publications by using advanced technologies and equipment, e.g. digital printing technologies, computer-to-plate (CTP) technology, speedy full automatic multi-color printing machines, speedy books and periodicals binding integrated lines.

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术展览的企业;

4.从事演出活动的剧场（院）、音乐厅等专业演出场所;

5.经国家文化行政主管部门许可设立的文物商店;

6.从事动画、漫画创作、出版和生产以及动画片制作、发行的企业;

7从事广播电视（含付费和数字广播电视）节目制作、发行的企业，从事广播影视节目及电影出口贸易的企业;

8.从事电影（含数字电影）制作、洗印、发行、放映的企业;

9.从事付费广播电视频道经营、节目集成播出推广以及接入服务推广的企业;

10.从事广播电影电视有线、无线、卫星传输的企业;

11.从事移动电视、手机电视、网络电视、视频点播等视听节目业务的企业;

12.从事与文化艺术、广播影视、出版物相关的知识产权自主开发和转让的企业;从事著作权代理、贸易的企业;

13.经国家行政主管部门许可从事网络图书、网络报纸、网络期刊、网络音像制品、网络电子出版物、网络游戏软件、网络美术作品、网络视听产品开发和运营的企业;以互联网为手段的出版物销售企业;

14.从事出版物、影视、剧目作品、音乐、美术作品及其他文化资源数字化加工的企业;

15.图书、报纸、期刊、音像制品、电子出版物出版企业;

16.出版物物流配送企业，经国家行政主管部门许可设立的全国或区域出版物发行连锁经营企业、出版物进出口贸易企业、建立在县及县以下以零售为主的出版物发行企业;

17.经新闻出版行政主管部门许可设立的只读类光盘复制企业、可录类光盘生产企业;

18.采用数字化印刷技术、电脑直接制版技术（CTP）、高速全自动多色印刷机、高速书刊装订联动线等高新技术和装备的图书、报纸、期刊、音像制品、电子出版物印刷企业。

财政部
海关总署
国家税务总局
二〇〇九年三月二十七日