Issues Related to Policies on Enterprise Income Tax of Newly Established Cultural Enterprises Notice

关于新办文化企业企业所得税有关政策问题的通知

Issuing Authority: State Administration of Taxation
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To the local taxation bureaus of each province, state taxation bureaus, autonomous region, municipality directly under the Central Government and specially designated city in the state plan,

The issues related to policies on enterprise income tax of new cultural enterprises are hereby notified below:

The General Administration of Customs and the State Administration of Taxation on Several Taxation Policies for Supporting the Development of Cultural Enterprises (Cai Shui [2009] No.31), and Article 1 of the Notice of the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation on Certain Issues Related to Taxation Policies on Supporting Culture Industry Development During Trial Reform of the Cultural System (Cai Shui [2005] No. 2), government-encouraged cultural enterprises newly established before December 31, 2008, shall be exempt from paying enterprise income tax for three years from the date of industrial and commercial registration, and the preferential policy shall expire on December 31, 2010 in accordance with the provisions of Article 8 of the Notice of the Ministry of Finance.

State Administration of Taxation
March 2, 2010

各省、自治区、直辖市和计划单列市国家税务局、地方税务局:

现就有关新办文化企业企业所得税有关政策问题通知如下:

根据《*财政部海关总署国家税务总局关于支持文化企业发展若干税收政策问题的通知*》(财税[2009]31号)第八条和《*财政部海关总署国家税务总局关于文化体制改革试点中支持文化产业发展若干税收政策问题的通知*》(财税[2005]2号)第一条的规定,对2008年12月31日前新办的政府鼓励的文化企业,自工商注册登记之日起,免征3年企业所得税,享受优惠的期限截止至2010年12月31日。

国家税务总局
二o一o年三月二日