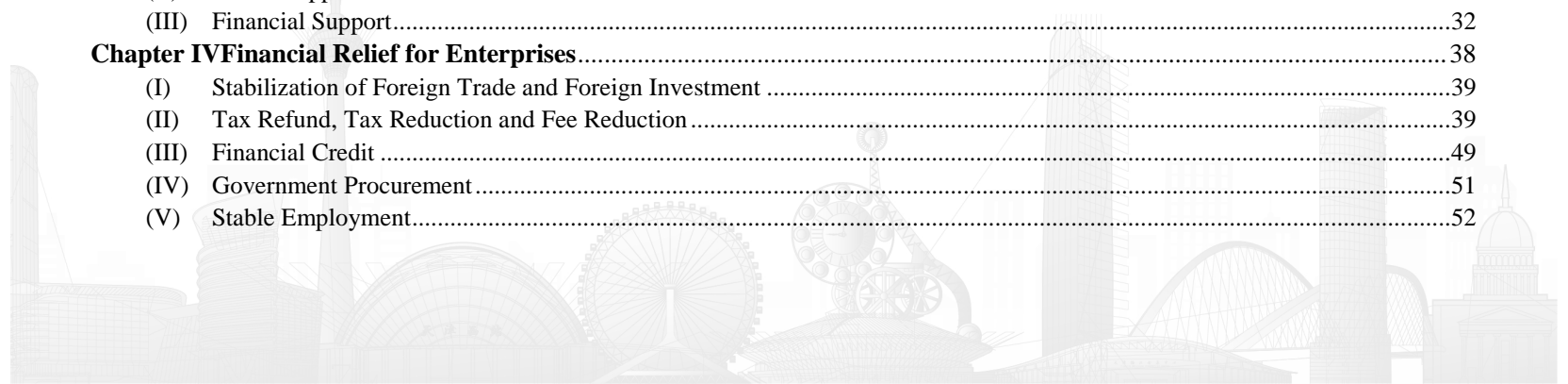


Contents

Chapter I Foreign Investment	1
(I) Investment Promotion.....	2
(II) Investment Guidelines	3
(III) Work and Life.....	3
(IV) Market Access	4
(V) Headquarters Economy.....	6
(VI) Protection of Rights and Interests.....	9
Chapter II Industrial Policies	11
(I) Scientific and Technological Innovation	12
(II) Intelligent Technology	13
(III) Key Industries.....	15
(IV) Green and Low-carbon Development.....	22
Chapter III Element Guarantee	23
(I) Industrial Land.....	24
(II) Talent Support	27
(III) Financial Support.....	32
Chapter IV Financial Relief for Enterprises	38
(I) Stabilization of Foreign Trade and Foreign Investment	39
(II) Tax Refund, Tax Reduction and Fee Reduction	39
(III) Financial Credit	49
(IV) Government Procurement.....	51
(V) Stable Employment.....	52



01

Chapter I

Foreign Investment




(I) Investment Promotion

Support Type	Key Policy Points	Basis
Investment promotion	<p><i>Regulations for the Implementation of the Foreign Investment Law of the People's Republic of China</i> (National Decree No. 723):</p> <p>Article 2 The State encourages and promotes foreign investment, protects the legitimate rights and interests of foreign investment, standardizes the management of foreign investment, continuously optimizes the environment for foreign investment, and promotes a higher level of opening to the outside world.</p> <p>Article 6 The government and its relevant departments shall treat foreign-funded enterprises and domestic funded enterprises equally according to law in terms of government fund arrangement, land supply, tax reduction and exemption, qualification licensing, standard formulation, project application, human resources policies, etc.</p> <p>Article 12 Foreign investors and enterprises with foreign investment may, in accordance with laws, administrative regulations or the provisions of the State Council, enjoy preferential treatment in finance, taxation, finance and land use.</p> <p>Foreign investors who expand their investment in China with their investment income in China shall enjoy corresponding preferential treatment according to law.</p>	<p><i>Regulations for the Implementation of the Foreign Investment Law of the People's Republic of China</i> (National Decree No. 723)</p>

(II) Investment Guidelines

Support Type	Key Policy Points	Basis
Investment guidelines	<p>Tianjin Foreign Investment Guidelines (2021 Chinese Version) Tianjin Foreign Investment Guidelines (2021 English Version)</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div>	Prepared and issued by Tianjin Municipal Bureau of Commerce

(III) Work and Life

Support Type	Key Policy Points	Basis
Foreigners' work and life in Tianjin	<p>Know-all E-book about foreigners' life in Tianjin: It interprets Tianjin's relevant policies on employment, schooling, business, medical treatment, housing, transportation, tourism, life, exit and entry, emergency, etc., responds to the concerns of foreigners in Tianjin, solves hot issues, and provides the latest service guidance.</p> <div style="text-align: right;">  </div>	Prepared and issued by the Foreign Affairs Office of Tianjin Municipal People's Government

(IV) Market Access

Support Type	No.	Key Policy Points	Basis
Negative list	1	<i>Special Administrative Measures for Foreign Investment Access (Negative List) (2021 Edition)</i> 	<i>Special Administrative Measures for Foreign Investment Access (Negative List) (2021 Edition)</i> (Decree No. 47 of 2021 of the National Development and Reform Commission and the Ministry of Commerce)
	2	<i>Special Administrative Measures for Foreign Investment Access in Pilot Free Trade Zone (Negative List) (2021 Edition)</i> 	<i>Special Administrative Measures for Foreign Investment Access in Pilot Free Trade Zone (Negative List) (2021 Edition)</i> (Decree No. 48 of 2021 of the National Development and Reform Commission and the Ministry of Commerce)
Catalogue of industries encouraging foreign investment	3	<i>Catalogue of Industries Encouraging Foreign Investment (2020 Edition)</i> 	<i>Catalogue of Industries Encouraging Foreign Investment (2020 Edition)</i> (Decree No. 38 of 2020 of the National Development and Reform Commission and the Ministry of Commerce)

Support Type	No.	Key Policy Points	Basis
Enlargement of opening up of Tianjin's service industry	4	Support foreign financial institutions such as foreign banks to establish new institutions or increase capital and shares in accordance with laws and regulations. Support cooperation with overseas institutions to develop cross-border commercial medical insurance products, and carry out international commercial medical insurance settlement according to regulations. Support the implementation of QFLP.	<i>Notice of the Ministry of Commerce on Printing and Distributing the Overall Plan of Tianjin's Comprehensive Pilot Program for Expanding the Opening up of the Service Industry (SZF No. 62 in 2021)</i>
	5	Actively introduce and cultivate international advanced medical institutions, and support Hong Kong and Macao service providers to establish solely funded medical institutions.	
	6	Support the cooperative education between application-oriented undergraduate universities, higher vocational colleges and foreign high-level applied technology universities. Promote the standardized development of Sino-foreign cooperative education for ordinary high schools.	
	7	Moderately relax the management of small dosage special chemical agents, biological materials and samples for medical research and development. Relax the access of private non-enterprise units that are funded by foreign investors to establish non-profit elderly care institutions.	
	8	On the premise of compliance with laws and regulations, in principle, support eligible sponsors to establish shipping insurance institutions.	
	9	Support the pilot's development of international factoring business. Support qualified financial institutions such as financial companies to obtain the qualification of foreign exchange settlement and sales business and derivatives trading business, support qualified securities companies, fund management companies and other financial institutions to obtain the qualification of foreign exchange settlement and sales business and carry out foreign exchange spot and derivatives trading in accordance with laws and regulations under the premise of controllable risk.	

(V) Headquarters Economy


Support Type	No.	Key Policy Points	Applicable Subject	Basis
Regional headquarters and headquarters-type organizations of transnational corporations	1	The regional headquarters and headquarters-type organizations which have newly registered (or moved) in Tianjin and passed the certification after November 16, 2017, with the registered capital actually paid by the regional headquarters of not less than 10 million US dollars and by the headquarters-type organizations of not less than 5 million U.S. dollars, can enjoy financial subsidies and rewards in accordance with the <i>Notice of Tianjin Municipal Commission of Commerce and Municipal Finance Bureau on Printing and Distributing the Measures for the Use and Management of Special Funds to Encourage the Development of Regional Headquarters and Headquarters-type Organizations of Multinational Companies</i> (JSWZG [2018] No. 10).	Qualified regional headquarters and headquarters-type institutions	<i>Notice of 13 Departments Including Municipal Bureau of Commerce on Printing and Distributing the Several Provisions of Tianjin Municipality on Encouraging Multinational Companies to Set up Regional Headquarters and Headquarters-type Organizations</i> (JSXG [2019] No. 2)
	2	Further relax the conditions for the establishment of investment companies by foreign investors, and cancel the requirements for paid-in registered capital in China. Investment companies may establish financial companies in accordance with the <i>Administrative Measures for Enterprise Group Finance Companies</i> to provide centralized financial management services for their investment companies in China.	Foreign funded enterprises establishing investment companies	
	3	The regional headquarters may establish a unified internal fund management system to implement unified management of its own funds. Qualified regional headquarters and headquarters-type institutions may, after filing with the Tianjin Branch of the State Administration of Foreign Exchange, carry out the centralized operation and management of cross-border funds of multinational companies in accordance with regulations.	Qualified regional headquarters and headquarters-type institutions	
	4	When investors from Hong Kong, Macau, and Taiwan regions register and set up regional headquarters and headquarters-type institutions in Tianjin, this regulation shall be referred to for implementation. This regulation will come into effect on the date of issuance and will be valid until November 7, 2024.	Investors from Hong Kong, Macao and Taiwan	

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Regional headquarters and headquarters-type organizations of transnational corporations	5	Criteria for start-up funding. For regional headquarters and headquarters-type organizations that have registered and moved into Tianjin after November 16, 2017, if the number of employees is more than 10, they will be given RMB 5 million Yuan as a start-up subsidy. Starting from the next year of registration or moving into Tianjin, start-up subsidy funds will be distributed at a rate of 40%, 30%, and 30% in three years.	Qualified regional headquarters and headquarters-type organizations	<i>Notice of 13 Departments Including Municipal Bureau of Commerce on Printing and Distributing the Several Provisions of Tianjin Municipality on Encouraging Multinational Companies to Set up Regional Headquarters and Headquarters-type Organizations (JSXG [2019] No. 2)</i>
	6	Criteria for renting subsidies. For regional headquarters and headquarters-type organizations that have registered and moved into Tianjin after November 16, 2017, if the number of employees is more than 10, a one-time financial subsidy of RMB 1,000 Yuan per square meter for newly purchased and built self-use office buildings, with the maximum subsidy amount not exceeding RMB 10 million Yuan; for lease of office premises for self-use, a subsidy of 30% of the rent for three years shall be given according to the standard of no more than 1,000 square meters of office space and no more than RMB 8 Yuan per square meter per day.		
	7	Reward standard. A one-time subsidy of RMB 5 million Yuan shall be given to those that have been recognized as the regional headquarters of investment multinational companies or the regional headquarters of management multinational companies in Tianjin after November 16, 2017, whose annual turnover has exceeded RMB 1 billion Yuan for the first time since the year of certification. For those that are recognized as multinational corporation headquarters-type organization after November 16, 2017, whose annual turnover exceeds RMB 500 million Yuan for the first time since the recognition year, a one-time reward of RMB 5 million Yuan will be given.		<i>Notice of the Municipal Commission of Commerce and the Municipal Bureau of Finance on Printing and Distributing the Measures for the Use and Management of Special Funds in Tianjin to Encourage the Development of Regional Headquarters and Headquarters-type Organizations of Multinational Companies (JSWZG [2018] No. 10)</i>
	8	For headquarters of multinational companies in Asia, Asia Pacific or larger regions newly established in Tianjin after November 16, 2017, if the number of employees is not less than 50 and the person in charge appointed by the parent company and the main senior management personnel related to the functions of the headquarters are permanently working in Tianjin, a start-up subsidy of RMB 8 million Yuan will be given, which will be distributed in proportions of 40%, 30%, and 30% in three years. If the established regional headquarters of multinational companies are upgraded to Asian, Asia-Pacific or larger regional headquarters, with no less than 50 employees, and the person in charge appointed by the parent company and the main senior management personnel related to the headquarters functions are permanently working in Tianjin, a one-time subsidy of RMB 3 million Yuan will be given.		

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Foreign-funded R&D center	9	For the foreign-funded R&D centers in Tianjin approved by the Municipal Bureau of Commerce in conjunction with the Municipal Finance Bureau, the Municipal Taxation Bureau and Tianjin Customs, the import of scientific research, technological development and teaching materials that cannot be produced in China or whose performance cannot meet the demand will be exempted from import tariffs and import links value-added tax and consumption tax.	Foreign-funded R&D centers approved by relevant departments	<i>Notice of 4 Departments Including the Municipal Bureau of Commerce on Doing a Good Job in Tax Exemption Qualification Examination of Foreign-funded R&D Centers (JSXG [2021] No. 2)</i>
	10	Tax exemption and refund processing. (I) The list of the first batch of importers will be implemented from January 1, 2021, and the tax exemptions collected within 30 days after the first batch of list is issued will be refunded; the list of subsequent batches will be implemented from the 20th day after the date of issuance of the list. (II) The tax exemption collected as stipulated in the preceding paragraph shall be refunded upon the application of the importing entity. Among them, for imports that have been taxed and have not yet declared input value-added tax deduction, it is necessary to obtain in advance the <i>Status of Non-deduction of Import Value-Added Tax on Imported Goods during the "14th Five-Year Plan" Period under Import Tax Policy for Support of Scientific and Technological Innovation</i> issued by the competent tax authority, apply to the customs for the refund of the collected import duties and handle the import value-added tax procedures. If the input value-added tax deduction has been declared, it is necessary to only apply to the customs for the refund of the collected import duties.		
	11	Tax policy implementation period: from January 1, 2021 to December 31, 2025.		

(VI) Protection of Rights and Interests

Support Type	No.	Key Policy Points	Basis
Administrative licensing	1	Where foreign investors invest in industries and fields that need to be licensed according to law, unless otherwise provided for by laws and administrative regulations, the relevant competent authorities responsible for implementing the license shall examine and verify the license application of foreign investors in accordance with the conditions and procedures consistent with those of domestic investors, and shall not set discriminatory requirements on foreign investors in terms of license conditions, application materials, review links, review time limits, etc.	<i>Regulations for the Implementation of the Foreign Investment Law of the People's Republic of China (National Decree No. 723)</i>
	2	All districts and departments shall strictly abide by the <i>Foreign Investment Law, Administrative Licensing Law</i> and other laws and regulations to implement administrative licensing for foreign investment, and shall not change the scope, procedures and standards of administrative licensing without authorization. Administrative agencies and their staff shall not force or disguisedly force foreign investors and foreign-invested enterprises to transfer technology through administrative licensing, supervision, inspection, administrative compulsion, etc.	<i>Notice of the Municipal Bureau of Commerce and the Municipal Development and Reform Commission on Printing and Distributing the Implementation Plan for Further Utilizing Foreign Capital in Tianjin (JSZZ [2020] No. 1)</i>
Participation in standard formulation	3	Implement the <i>Work Plan of Tianjin for Implementing the Special Action for Standardization and Upgrading of Industries and Enterprises</i> , and support enterprises to participate in the work of standardizing. Implement the <i>Tianjin Standardization Funding Projects and Fund Management Measures (Trial)</i> and encourage enterprises to lead the formulation of standards.	
Government procurement	4	Comprehensively clean up regulations and practices that impede fair competition in the government procurement field, and further optimize the business environment for government procurement. In terms of government procurement information release, supplier condition determination, bid evaluation standards, etc., no discriminatory treatment shall be imposed on foreign-invested enterprises, and the supplier's ownership form, organizational form, shareholding structure, or investor's country, and product or service brand shall not be restricted.	

Support Type	No.	Key Policy Points	Basis
Measures for complaints of foreign-funded enterprises	5	<p>The Ministry of Commerce is responsible for handling the following complaints:</p> <p>(I) Involving the administrative actions of the relevant departments of the State Council, the people's governments of provinces, autonomous regions, and municipalities directly under the Central Government and their staff;</p> <p>(II) Advising the relevant departments of the State Council and the people's governments of provinces, autonomous regions and municipalities directly under the Central Government to improve relevant policies and measures;</p> <p>(III) It has a significant national or international influence, and the Ministry of Commerce believes that it can be handled by it. The Ministry of Commerce has established the National Complaint Center for Foreign Investment Enterprises to be responsible for the specific handling of the complaints specified in the preceding paragraph.</p>	<i>Measures for Complaints from Foreign-funded Enterprises (Decree No. 3 of the Ministry of Commerce in 2020)</i>
Directory of organizations for complaints of foreign-funded enterprises	6	<p>Complaint Center for Foreign-invested Enterprises Contact: Zhang Huicong, Tel: 010-64404523, Fax: 010-64515130, Email: fiecomplaint@fdi.gov.cn, Address: 3rd Floor, Building 1, No.28, Donghou Lane, Andingmenwai, Dongcheng District, Beijing.</p>	<i>National Directory of Complaint Organizations for Foreign-funded Enterprises</i>
	7	<p>Tianjin Municipal Bureau of Commerce Contact: Hu Chongxiang, Tel: 022-58665652, Fax: 022-23028280, Email: sswjwgc@tj.gov.cn, Address: No. 158, Dagou North Road, Heping District, Tianjin Tianjin Foreign-invested Enterprise Complaint Center Contact: Peng Rong, Tel: 022-58665583, Fax: 022-58683700, Email: sswjwgc@tj.gov.cn, Address: No. 158, Dagou North Road, Heping District, Tianjin</p>	
	8	<p>Directory of Complaint Agencies for Foreign-invested Enterprises in Tianjin (including complaint agencies in various administrative regions)</p> 	<i>Directory of Complaint Agencies for Foreign-invested Enterprises in Tianjin</i>


02

Chapter II


Industrial Policies



(I) Scientific and Technological Innovation

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Scientific and technological innovation	1	<p><i>Compilation of Key Policy Points of Scientific and Technological Innovation in Tianjin (2022 Version)</i></p> 	Scientific and technological innovation enterprises	Prepared and issued by Tianjin Science and Technology Bureau in April 2022
Pre-tax deduction for scientific and technological innovation	2	For the new equipment and appliances purchased by high-tech enterprises from October 1, 2022 to December 31, 2022, it is allowed to deduct the taxable income in full amount at one time in the current year, and 100% additional deduction is allowed before tax.	Enterprises with high-tech enterprise qualification in the fourth quarter of 2022	<i>Announcement of the Ministry of Finance, the State Administration of Taxation and the Ministry of Science and Technology on Increasing the Pre-tax Deduction for Scientific and Technological Innovation</i>
	3	For enterprises that currently apply 75% of the pre tax deduction ratio of R&D expenses, the pre-tax deduction ratio will be increased to 100% from October 1, 2022 to December 31, 2022.	Eligible enterprises	<i>Pre-tax Deduction for Scientific and Technological Innovation (No.28, 2022)</i>

(II) Intelligent Technology

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Software and integrated circuit industries	1	<p><i>Guidelines for Preferential Tax Policies for Software Enterprises and Integrated Circuit Enterprises</i> (issued by the State Administration of Taxation in May 2022)</p> 	Software and integrated circuit enterprises	<p><i>Guidelines for Preferential Tax Policies for Software Enterprises and Integrated Circuit Enterprises</i> (issued by the State Administration of Taxation in May 2022)</p>
	2	<p>Within a certain period of time, key integrated circuit design enterprises and software enterprises encouraged by the State that need to temporarily import self-use equipment (including development and testing equipment), software and hardware environment, prototype and parts, components and parts can go through the customs formalities for temporary entry goods if they meet the requirements, and their import taxes shall be implemented in accordance with the current laws and regulations.</p>		<p><i>Notice of the State Council on Printing and Distributing Several Policies to Promote the High Quality Development of Integrated Circuit Industry and Software Industry in the New Period</i> (GF [2020] No. 8)</p>
	3	<p>For software export contracts signed between software enterprises and foreign enterprises with high credit rating, financial institutions can provide financing and insurance support in accordance with the principles of independent loan review and risk control.</p>		<p><i>Implementation Opinions of Tianjin Municipal People's Government on Accelerating 5G Development</i> (JZF [2020] No. 7)</p>
Industrial Internet	4	<p>From 2019 to 2022, the 5G demonstration application scenarios will be rewarded with special funds for intelligent manufacturing at the municipal and district levels. 20 demonstration application scenarios will be selected every year, with a maximum reward of RMB 2 million Yuan for each scenario; the enterprises undertaking the national 5G key special projects will be given an equal reward according to the amount of central financial support, with a maximum reward of RMB 10 million Yuan for each project.</p>	5G demonstration application scenarios	<p><i>Implementation Opinions of Tianjin Municipal People's Government on Accelerating 5G Development</i> (JZF [2020] No. 7)</p>

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Intelligent manufacturing	5	<p>The municipal and district people's governments and their relevant departments shall increase their support to the manufacturing industry, give full play to the guiding role of relevant financial special funds such as intelligent manufacturing, scientific and technological enterprise development, energy conservation and emission reduction, promote cooperation between Haihe Industry Fund and other well-known domestic investment institutions, and increase support for key industries, key enterprises and high growth projects.</p> <p>Encourage and support financial institutions to innovate products and businesses that meet the characteristics of manufacturing enterprises, broaden financing channels for the manufacturing industry, and reduce financing costs. Support qualified manufacturing enterprises to go public for financing, and encourage qualified manufacturing enterprises to issue bonds for financing.</p>	Key industries, key enterprises and high-growth projects	<p><i>Decision of the Standing Committee of the Tianjin Municipal People's Congress on Promoting and Ensuring the Establishment of the Manufacturing Industry and Promoting High quality Development</i> (adopted at the 32nd Meeting of the Standing Committee of the 17th Tianjin Municipal People's Congress on March 30, 2022)</p>
	6	<p>Tianjin has formulated a number of policies and measures to accelerate the high-quality development of the manufacturing industry and promote the establishment in Tianjin, with the following policy orientations. Firstly, promote the high-quality development of the industrial chain. On the basis of continuing to guide the industrial technological transformation, strengthen the support for improving the weak parts of key links of the industrial chain and the projects of industrial foundation reconstruction; put forward personalized and characteristic support policies for key industrial chains. Secondly, improve the industrial level. Targeted funds support leading enterprises and major projects. Thirdly, promote the transformation and upgrading of the manufacturing industry. Focus on supporting industrial digital transformation projects, intelligent manufacturing projects, industrial Internet, digital transformation projects, intelligent technology application scenarios, new intelligent infrastructure, etc. Fourthly, enhance the innovation capability of the manufacturing industry. Support the construction of manufacturing innovation platform, technological innovation of key points in the industrial chain, and the promotion and application of new products, and especially through the government leading and enterprise unveiling mode, break through a number of key core technologies (products) in the industrial chain. Fifthly, strengthen the guarantee of manufacturing factors. Provide guarantee in different ways in terms of manufacturing talents, land use, finance and cost reduction, and set up a special fund for high-quality development of the manufacturing industry.</p>		<p>Please search for and pay attention to the formulation and promulgation of "Several Policies and Measures for Tianjin to Accelerate the High Quality Development and Market Establishment of Manufacturing Industry"</p>

(III) Key Industries

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Biomedicine	1	For new drugs directly accepted and approved by the State Drug Administration, comprehensively strengthen regulations, policy guidance and services, set up green channels for key varieties, and implement early intervention and full tracking. Actively coordinate with relevant municipal departments to provide subsidies and support based on a certain percentage of the total project investment for products that have obtained new drug certificates and achieve industrialization in Tianjin. Include the projects that have obtained the international advanced system certification such as US Food and Drug Administration (FDA), European Medicines Evaluation Agency (EMA), and World Health Organization (WHO) in the key technological transformation projects in Tianjin, and provide the financial support according to a certain proportion of the project investment.	New drug projects	<i>Several Opinions of Tianjin Municipal Market Supervision and Administration Commission on Further Supporting the High Quality Development of the Biomedicine Industry in Tianjin (JSCJGY [2019] No. 6)</i>
	2	Actively encourage companies to carry out consistency evaluations, seize the priority of the pharmaceutical market, and deeply carry out policy publicity and interpretation for companies. Actively coordinate with relevant departments to provide financial support for Tianjin's oral solid preparation varieties in the essential drug catalog that passed the generic drug consistency evaluation in accordance with national regulations, as well as other chemical drug preparation varieties that are the first to pass the generic drug consistency evaluation in China. Reduce the R&D costs of enterprises, promote more products of enterprises to pass consistency evaluation, and promote the development of the biomedical industry.	Pharmaceutical enterprises	
	3	Actively coordinate relevant departments, give one-time rewards to institutions that have passed the national drug non-clinical safety evaluation agency (GLP) and drug clinical trial agency (GCP) qualification certification, and support the construction of important public service platform projects such as GLP and GCP agencies. For major key core platform projects, special preferential support will be given in the principle of "one project, one discussion".	GLP, GCP and other public service platforms	

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Biomedicine	4	Give play to the guiding role of entrusted storage, distribution, and financial leasing policies of medical equipment in Tianjin, and allow financial leasing medical equipment operating companies to not set up warehouses, not be equipped with storage and transportation equipment, and relax the area of business premises to reduce corporate operating costs.	Financial leasing enterprise of medical devices	<i>Several Opinions of Tianjin Municipal Market Supervision and Administration Commission on Further Supporting the High Quality Development of the Biomedicine Industry in Tianjin (JSCJGY [2019] No. 6)</i>
	5	Funding for domestic and foreign invention patents is granted according to the following standards: RMB 1,000 Yuan per item for domestic authorized invention patents in the current year; RMB 600 Yuan per item for 4-10 years from the date of application of invention patents; RMB 2,000 Yuan for the first invention patent authorized for the enterprise to achieve zero breakthrough that year. The maximum amount of subsidy received for each item each year does not exceed RMB 300,000 Yuan.	Relevant biomedical enterprises	
	6	For inventions authorized abroad, subsidies are given according to the following criteria: invention patents authorized in the United States, Japan and European countries will receive a subsidy of RMB 50,000 Yuan for each country; invention patents authorized in other countries will receive a subsidy of RMB 30,000 Yuan for each country. If the actual cost is lower than the above standard, the actual cost will be subsidized. Each invention patent subsidy is granted no more than 3 countries. The maximum subsidy amount for the same enterprise does not exceed RMB 300,000 Yuan.		
	7	If the enterprise that meets the above conditions is a patent applicant or patentee, a reduction of 85% of the said fee will be given. If two or more enterprises that meet the above-mentioned conditions are joint patent applicants or joint patentees, 70% of the stated fees shall be reduced.		

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Biomedicine	8	Implement the national policy of reducing the burden on innovation of enterprises, and implement patent-related expenses reduction. For enterprises with taxable income of less than RMB 300,000 Yuan in the previous year, they can request to reduce the patent application fees, invention patent substantive examination fees, and the first 6 years of patent authorization fee and review fee.	Biomedicine enterprises	<i>Several Opinions of Tianjin Municipal Market Supervision and Administration Commission on Further Supporting the High Quality Development of the Biomedicine Industry in Tianjin</i> (JSCJGY [2019] No. 6)
	9	Optimize medical device production license procedures for enterprises entering Tianjin that are engaged in the production of second and third types of medical devices, shorten the production license time, and issue medical device production licenses before they are put into production. For enterprises entering Tianjin, which are engaged in the operation of medical devices, operating permits will be issued as soon as conditions are met. For the second-class medical device products that have moved from Beijing to Tianjin and have been registered in Beijing, they only need to submit the production condition report and product inspection report to obtain the product registration certificate. Implement the combined handling of changes in the GSP certification of pharmaceutical wholesale and retail enterprises and changes in the pharmaceutical business licenses.	Enterprises entering Tianjin engaged in the production of medical devices	<i>Notice of Tianjin Drug Administration on Relevant Matters Concerning Reduction or Exemption of On-site Inspection of Class II Medical Device Registration System</i> (JYJXZ [2022] No. 6)
	10	In this year, if there is no administrative penalty or unqualified product quality spot check, and one of the following circumstances is met, the on-site inspection can be exempted or only the authenticity of the sample can be verified: (1) The product applied for registration of Class II medical devices (including in vitro diagnostic reagents) has the same production address as the product that has passed the system verification (including Class III system verification) within two years, and has basically the same production conditions and production processes; (2) The change registration of medical devices can prove the safety and effectiveness of medical devices through material review; (3) The recheck application after rectification can be verified through data review; (4) Other situations requiring only data review.	Enterprises engaged in medical device business	<i>Notice of Tianjin Drug Administration on Relevant Matters Concerning Reduction or Exemption of On-site Inspection of Class II Medical Device Registration System</i> (JYJXZ [2022] No. 6)

Support Type	No.	Key Policy Points	Applicable Subject	Basis
New energy	11	In qualified industrial enterprises and industrial parks, accelerate the development of new energy projects such as distributed photovoltaic and decentralized wind power, support the construction of industrial green micro grid and integration of power supply, power grid, load, and energy storage, promote the complementary and efficient use of multiple energy, carry out the pilot project of direct power supply of new energy power, and increase the proportion of new energy power used at terminals.	Industrial enterprises and industrial parks	<i>Notice of the General Office of the State Council on Forwarding the Implementation Plan of the National Development and Reform Commission and the National Energy Administration on Promoting the High Quality Development of New Energy in the New Era</i> (GBH [2022] No. 39)
	12	By 2025, the photovoltaic coverage rate of new buildings on the roof of public institutions will strive to reach 50%; public institutions are encouraged to install photovoltaic or solar thermal utilization facilities in existing buildings.	Public institutions	<i>Notice of the Ministry of Commerce on Printing and Distributing the Overall Plan of Tianjin's Comprehensive Pilot Program for Expanding the Opening up of the Service Industry</i> (SZF No. 62 in 2021)
	13	Support new energy projects to carry out direct transactions with users, encourage the signing of long-term power purchase and sale agreements, and power grid enterprises shall take effective measures to ensure the implementation of the agreements.	Power grid enterprises	
	14	With reference to the management mode of the supply of fuel oil for bonded ships, liquefied natural gas (LNG) is allowed to enjoy the bonded policy as the fuel for international navigation ships.	Enterprises in related fields	

Support Type	No.	Key Policy Points	Applicable Subject	Basis
New materials	15	From January 1, 2021 to December 31, 2030, the manufacturers of new display devices (i.e. thin-film transistor liquid crystal display devices, active matrix organic light-emitting diode display devices, and Micro-LED display devices, the same below) who import self-use production (including those for research and development, the same below) raw materials, consumables, clean room supporting systems, and production equipment (including imported equipment and domestic equipment) spare parts which cannot be produced domestically or whose performance cannot meet the demand and the manufacturers of key raw materials and parts of the new display industry (i.e. target materials, photoresist, mask, polarizer, color filter film) who import self-use production raw materials and consumables that cannot be produced in China or whose performance cannot meet the demand are exempted from import duties.	New display device manufacturers	<i>Notice of the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation on the Import Tax Policy to Support the Development of New Display Industry from 2021-2030 (CGS [2021] No. 19)</i>
	16	For companies undertaking major projects for new display devices which import new equipment from January 1, 2021 to December 31, 2030, except for those listed in the Catalogue of Import Commodities Not Exempted from Tax for Domestic Investment Projects, the Catalogue of Import Commodities Not Exempted from Tax for Foreign Investment Projects, and the Catalogue of Imported Major Technical Equipment and Products Not Exempted from Tax, a customs-recognized tax guarantee is provided for unpaid taxes. It is allowed to pay import value-added tax in installments within 6 years (72 consecutive months) after the first equipment is imported, and successively pay 0%, 20%, 20%, 20%, 20%, and 20% of the total value of import value-added tax each year (12 consecutive months) for 6 years. Taxes paid since the date of import of the first equipment will not be refunded. During the period of installment tax payment, the customs shall not levy late fees for the taxes paid in installments.	Enterprises undertaking major projects of new display devices	

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Aerospace	17	From January 1, 2021 to December 31, 2030, civil aircraft design and manufacturing companies, domestic airlines, maintenance organizations, and aviation equipment distributors are exempted from import duties when importing maintenance aviation equipment that cannot be produced or whose performance cannot meet the demand in China.	Civil aircraft design and manufacturing enterprises, domestic airlines, maintenance units, aviation equipment distributors	<i>Notice of the Ministry of Finance and the General Administration of Customs on the Import Tax Policy of Aviation Equipment to Support Civil Aviation Maintenance from 2021-2030 (CGS [2021] No. 15)</i>
	18	Remove foreign investment restrictions on railway passenger transportation companies, international maritime transportation, and international shipping agencies, and allow foreign investors to invest in air transportation sales agency companies. Relax the conditions for foreign investors to establish investment companies, reduce the total assets of foreign investors to no less than US\$200 million in the year before the application, and remove the restrictions on the number of foreign-invested enterprises that foreign investors have established in China.	Foreign-funded enterprises	<i>Notice of the General Office of Tianjin Municipal People's Government on Several Measures for Tianjin to Expand Opening up and Build a New Open Economic System (JZBF [2019] No. 25)</i>

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Automobile	19	Extend the subsidy period and ease the intensity and pace of subsidy decline. Based on comprehensive factors such as technological progress and scale effect, extend the implementation period of the new energy vehicle promotion and application of the fiscal subsidy policy to the end of 2022. The intensity and pace of subsidy decline will be gentle. In principle, the subsidy standards for 2020-2022 will be reduced by 10%, 20%, and 30% on the basis of the previous year (see the appendix for the subsidy standards for 2020). In order to accelerate the electrification of vehicles in the fields of public transportation, the subsidy standard for vehicles that meet the requirements in the fields such as urban public transportation, road passenger transportation, rental (including online car-hailing), environmental sanitation, urban logistics and distribution, postal express, civil aviation airport, and party and government organs' official business will not be declined in 2020, and the subsidy standards for 2021-2022 will decline by 10% and 20% respectively on the basis of the previous year. In principle, the annual subsidy scale is limited to about 2 million vehicles.	New energy automobile enterprises	<i>Notice of the Ministry of Finance, the Ministry of Industry and Information Technology, the Ministry of Science and Technology and the National Development and Reform Commission on Improving the Financial Subsidy Policy for the Promotion and Application of New Energy Vehicles (CJ [2020] No. 86)</i>
	20	Improve the fund settlement system and increase the accuracy of subsidies. Starting in 2020, new energy passenger vehicle and commercial vehicle companies should respectively declare the number of vehicles for liquidation in a single declaration to reach 10,000 and 1,000 respectively; after the subsidy policy ends, companies that have not met the requirements for the number of vehicles for liquidation will be arranged for final liquidation. The selling price of new energy passenger vehicles before subsidies must be less than RMB 300,000 Yuan (included). In order to encourage the development of new electric vehicle switching business model and accelerate the promotion of new energy vehicles, vehicles with "electric vehicle switching mode" are not subject to this requirement.	New energy automobile enterprises	<i>Announcement of the Ministry of Finance and the State Administration of Taxation on the VAT Policies Related to the Distribution of Second-hand Vehicles (Announcement No. 17 of the Ministry of Finance and the State Administration of Taxation in 2020)</i>
	21	From May 1, 2020 to December 31, 2023, for taxpayers engaged in second-hand car dealership, in the case of sales of second-hand cars purchased by them, the VAT is imposed at an additional reduced rate of 0.5% from the reduced rate of 2% other than the original 3% in accordance with the simplified method.	Used car dealers	

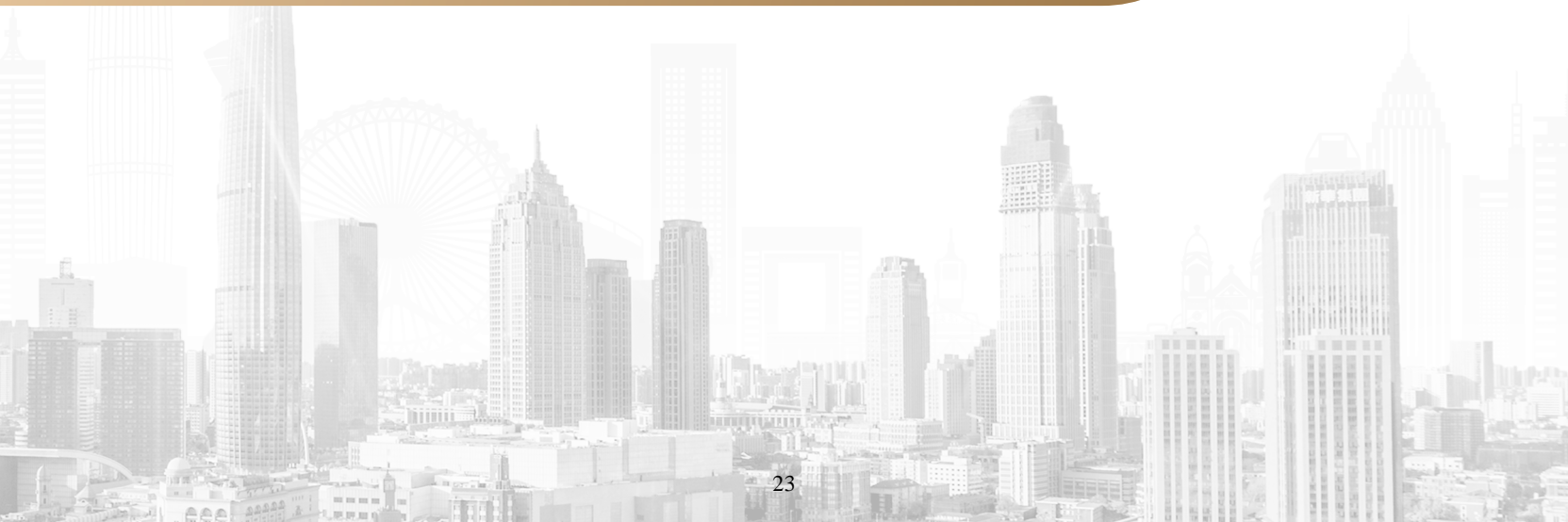
(IV) Green and Low-carbon Development

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Green and low-carbon department	1	Guidelines for Preferential Tax Policies to Support Green Development 	Eligible enterprises	<i>Guidelines for Preferential Tax Policies to Support Green Development</i> (Prepared and issued by the State Administration of Taxation in May 2022)
	2	Implement tax policies such as environmental protection tax, resource tax, consumption tax, vehicle and vessel tax, vehicle purchase tax, value-added tax, and enterprise income tax; implement preferential tax policies for energy and water conservation and comprehensive utilization of resources, and research and support tax policies related to carbon emission reduction to better play the role of tax in promoting green and low-carbon development of market players. Optimize tariff structure in accordance with the requirements of accelerating green and low-carbon development and continuously improving environmental quality.	Enterprises in related fields	<i>Notice of the Ministry of Finance on Printing and Distributing the Opinions on Financial Support for Carbon Peak and Carbon Neutralization</i> (CZH [2022] No. 53)
	3	Implement the directory of industries that encourage foreign investment, improve relevant support policies, and attract and guide foreign investment in clean and low-carbon energy industries. Improve the incentive mechanism to encourage foreign investment to integrate into China's clean and low-carbon energy industry innovation system, and strictly protect intellectual property rights. Strengthen international cooperation in green power certification, advocate the establishment of an international green power certificate system, and actively guide and participate in the research and formulation of international standards for green power certificate issuance, measurement, and trading. Promote the establishment of international cooperation platforms for clean and low-carbon energy technology innovation, such as the Sino-EU energy technology innovation cooperation platform, support multinational enterprises to set up joint research and development centers for clean and low-carbon energy technologies in China, and promote joint research, innovation and demonstration applications in the clean, low-carbon, carbon free fields.	Enterprises in related fields	<i>Opinions of the National Development and Reform Commission and the National Energy Administration on Improving the Energy Green and Low Carbon Transformation System, Mechanism and Policy Measures</i> (FGNY [2022] No. 206)

03

Chapter III

Element Guarantee



(I) Industrial Land

Support Type	No.	Key Policy Points	Applicable Subject	Basis
New industrial land	1	On the premise of meeting the requirements of territorial space planning and use control, it is allowed to convert the land for commercial service facilities into industrial land or logistics storage land in the industrial park according to the requirements of industrial access, which shall be included in the regulatory planning for implementation and handled directly at the planning permission stage. If the management organization of the park organizes the demonstration of the type and specific proportion of land to be converted, and the conversion results do not affect the park's positioning and meet the requirements of infrastructure bearing, safety and environmental protection, it can be implemented after the approval of the people's government of the park.	Industrial land projects conforming to the planning	<p><i>Notice of the General Office of Tianjin Municipal People's Government on Printing and Distributing the Administrative Provisions of Tianjin on Promoting the High Quality Planning and Utilization of Industrial Land (JZBG [2022] No. 12)</i></p>
	2	Industrial land can be supplied by means of legal maximum term transfer, flexible term transfer, long-term lease, combination of lease and transfer, lease before transfer, etc.		
	3	The municipal and district planning and resource departments determine the base price of transfer of industrial land according to the land appraisal results and industrial policy requirements. Among them, the self-owned part of the general new industrial land recognized as undertaking the non-capital function relief of Beijing can be evaluated as the land used by the enterprise headquarters.		
	4	For the project land conforming to the national and municipal key development industries, the land transfer fee can be paid in installments for a maximum period of not more than two years and must be paid before the real estate registration.		
	5	On the premise of ensuring safety, the construction scale of the administrative office and living service facilities of the new industrial land in the industrial park can be increased to 30% of the total building scale, in which the proportion of the building scale of the living service facilities used for commerce, catering, dormitories, etc. does not exceed 15%, and the nature of the land is still managed according to the nature of the dominant land.		

Support	No.	Key Policy Points	Applicable Subject	Basis
Policies for transition period of construction land	6	The policy for transition period of construction land refers to that according to the provisions of the <i>Opinions on Land Use for Supporting the Development of New Industries and New Business Types and Promoting Mass Entrepreneurship and Innovative</i> (GTZG [2015] No. 5), the <i>Notice of the General Office of the Ministry of Natural Resources on Printing and Distributing the Guidelines for the Implementation of Industrial Land Policies(2019 Edition)</i> (NRZBF [2019] No. 31) and other documents, enterprises use existing real estate and land resources to develop national supported industries and industries and can enjoy the policy of not changing the land use subject and planning conditions within a certain period of time.	Related enterprises	<i>Notice of the Municipal Bureau of Planning and Resources on Further Clarifying the Handling Process of Policies for the Transition Period of New Industry and New Business Type Construction Land</i>
	7	The starting time of the policy for the transition period of construction land is calculated from the time when the planning and resource department issues the review opinions. If the national document specifies the policy period for the transition period, the period determined shall prevail; and if the policy period is not specified, it shall be limited to five years.		
	8	When the transition period of construction land expires (including those involving land transfer during the transition period) and the park management committee or the competent industry department has passed the supervision and assessment, it can be adjusted according to the new use and go through the relevant land use procedures in accordance with the fourth situation of Article 30 of the <i>Tianjin Urban and Rural Planning Regulations</i> , except for those explicitly stipulated by laws, regulations and administrative provisions, and except for that the provisions or agreements in the state-owned construction land allocation decision, transfer contract, lease contract, etc. provide that the land use right should be recovered and transferred again. If it conforms to the <i>Catalogue of Allocated Land</i> , land use procedures can be handled according to the method of allocation; if it does not conform to the <i>Catalogue of Allocated Land</i> , it can go through the land use formalities by agreement, sign the land transfer contract and pay the land price, and make up the land price according to the difference between the market evaluation land price of the approval time point, the new use and the newly agreed land use term and the original use and the remaining land use term, and agree on the land use term.		
	9	<i>Policy Excerpt of Documents for Transition Period of Construction Land</i>		

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Intensive land use	10	All localities are allowed to support manufacturing enterprises to carry out factory floor adding, factory reconstruction, internal land consolidation and expansion of production and storage sites according to the procedures in accordance with the law, so as to improve the level of intensive land use, with no additional land price.	Manufacturing enterprises	<i>Notice of the State Council on Several Measures to Actively and Effectively Use Foreign Capital to Promote High Quality Economic Development</i> (GF [2018] No. 19)
	11	Under the premise of conforming to the plan and not changing the use, the land price will not be increased for those that increase the utilization rate and floor area ratio of self-owned industrial land or storage land and use it for the construction of logistics facilities such as storage, distribution and transshipment.	Qualified related enterprises	<i>Notice of the General Office of the State Council on Forwarding the Implementation Opinions of the Ministry of Transport of the National Development and Reform Commission on Further Reducing Logistics Costs</i> (GBF [2020] No. 10)
Sales of industrial plants	12	This <i>Notice</i> is applicable to the sales and retransfer of newly built industrial plants (excluding projects that have undergone the first registration of real estate) within the scope of industrial parks approved by the State Council and the Municipal People's Government and the Beijing-Tianjin-Hebei industrial transfer key undertaking platform of Tianjin (hereinafter collectively referred to as the industrial parks), which are used for industrial land and are constructed in accordance with the construction project design plan approved by the Planning and Resources Department and whose main structure has been capped.	Qualified related enterprises	<i>Notice of the Municipal Commission of Housing and Urban-Rural Development on Supporting the Sales of Industrial Plants and Promoting the Development of High-end Industrial Clusters</i> (JZJF [2020] No. 3)
	13	Industrial plants can be sold by building, storey or set. In principle, the minimum sales unit construction area shall not be less than 500 square meters. For industrial plants that have obtained construction permits for construction projects before August 1, 2020, the minimum sales unit construction area shall not be less than 300 square meters.		
	14	The sales target of the industrial plant and the buyer of the re-transferred industrial plant shall be a legally registered enterprise and meet the requirements of the people's government of the project area or the management committee of the industrial park for the industry category of the enterprise.		

(II) Talent Support

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Facilitation of work and life of foreign talents	1	Implement the “three certificates” of recommendation letters for work permits for foreigners, residence permits for foreigners, and permanent residence permits for foreigners to achieve “one-window acceptance and one-stop processing”. Facilitate long-term residence and permanent residence for foreign leading talents and their core team members. Upon recommendation by the main team leader, relax restrictions on age, education, and work experience for the core members to apply for work permits.	Foreign leading talents and core team members	<i>Opinions of the CPC Tianjin Municipal Committee and the Tianjin People's Government on Deeply Implementing the Talent Leading Strategy and Accelerating Tianjin's High quality Development</i>
	2	Facilitate foreign staff to come to Tianjin. Support foreign personnel in major foreign investment projects to enter China by chartered flights. Discuss each case on a case by case basis, invite and control them in a centralized manner. If an ordinary enterprise urgently needs to invite foreign personnel to Tianjin, it can apply to the foreign affairs department of the jurisdiction, which will review within 3 working days and report to the municipal foreign affairs office, and the municipal foreign affairs office will review and approve within 1 working day. Make full and good use of the “shortcut” to facilitate the arrangement.	Foreign staff	<i>Notice on Printing and Distributing the Action Plan of Tianjin for Promoting the Steady Growth of Industrial Economy (JFGGY [2022] No. 145)</i>
	3	High-level foreign talents and their families, foreign members of innovation and entrepreneurship teams, and foreign technical talents selected by companies can directly apply for permanent residence in China after being recommended by relevant authorities.	Foreign high-level talents and their families, foreign technical talents	<i>Notice of Tianjin Municipal People's Government on Updated Version of Several Measures to Promote the High-quality Development of Innovation and Entrepreneurship (JZF [2019] No. 16)</i>

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Facilitation of work and life of foreign talents	4	Open up a green channel for foreign high-end talents to work in Tianjin, expand the scope of application of the notification and commitment system, and support foreign high-end talents who meet the relevant national and municipal regulations to apply for the <i>Confirmation Letter for Foreign High-end Talents</i> online and to enjoy port visas and other entry-exit policies, providing convenient for them to come to Tianjin to work during the epidemic.	Foreign high-end talents	<i>Notice of the Municipal Science and Technology Bureau and Other Departments on Printing and Distributing Several Measures for the Management and Service of Foreign Talents in Tianjin under the Background of Normalization of Epidemic Prevention and Control</i> (JKYZ [2021] No. 7)
	5	Part-time employment is allowed. Foreign high-end talents (Category A) who have obtained the <i>Foreigner Work Permit</i> and have already worked in Tianjin are allowed to work in other units in Tianjin in the part-time form with the approval of the employing unit. Foreign professionals (Category B) who have obtained the <i>Foreigner Work Permit</i> and have been engaged in foreign language teaching in Tianjin are allowed to engage in foreign language teaching in other units in Tianjin in the form of part-time employment upon the approval of the employing unit. Part-time employment agencies should sign a part-time employment agreement with the employer to clarify their respective rights, obligations, and relevant measures for epidemic prevention and control, and the employer shall handle the change procedures through the "Foreigners' Work Management Service System in China".		
	6	Temporarily cancel the restriction that delayed business must be submitted 30 days before the expiration of the permit, and the employer can submit it online before the expiration of the permit. Relax the requirements for the mother tongue state of foreign language teachers. Fresh foreign graduates who have obtained a bachelor's degree or above from a world-renowned university or fresh foreign students who have obtained a bachelor's or above degree from a key domestic institution of higher learning or higher education in Tianjin can directly apply for a work permit.	Fresh foreign graduates, fresh foreign students	
	7	In order to avoid the worries of foreign high-end talents coming to work in Tianjin, the Municipal Science and Technology Bureau provides foreign high-end talents with special service support such as children's enrollment and commercial medical insurance. High-level talents newly introduced by Tianjin and selected into the national or provincial and ministerial-level talent programs, their direct foreign children attending international schools can enjoy rewards and subsidies of up to RMB 150,000 Yuan per year for 3 consecutive years. Foreign experts selected into the relevant talent programs of China or Tianjin can enjoy a commercial medical insurance subsidy of up to RMB 20,000 Yuan.	Foreign high-end talents and their children	<i>Notice of the Municipal Science and Technology Bureau on Printing and Distributing Measures to Seize Opportunities and Strengthen the Introduction of Foreign High-end Talents</i> (JKYZ [2020] No. 65)

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Facilitation of work and life of foreign talents	8	The age requirements for foreign talents who come to Tianjin to invest and start enterprises are relaxed. The age of foreign investors in micro-enterprises is relaxed to 70; the age of foreign investors in small enterprises is relaxed to 75; and there is no age limit for foreign investors in medium-sized and above enterprises.	Foreign talents coming to Tianjin to invest and establish enterprises	<p><i>Notice of the Municipal Bureau of Commerce and the Municipal Development and Reform Commission on Printing and Distributing Tianjin's Implementation Plan for Further Doing a Good Job in Utilizing Foreign Capital (JSZZ [2020] No. 1)</i></p>
	9	Relax the age requirements for excellent foreign talents coming to work in Tianjin. For middle and senior management or professional and technical foreign talents that enterprises and institutions in Tianjin really need to introduce, the age is relaxed to 65; there is no age limit for those who meet Class A of the classification standard for foreigners to work in China.	Outstanding foreign talents working in Tianjin	
	10	Relax the restrictions on the internship in Tianjin for excellent foreign graduates who graduated from Chinese universities, and allow fresh foreign students who graduated from key universities in China to engage in internships suitable for their majors in enterprises and institutions in Tianjin. Those who are hired during the period can apply for <i>Foreigner Work Permit</i> . Foreign graduates from overseas colleges and universities who have been internships in enterprises and institutions in Tianjin, if they have been hired by the intern unit, have obtained a work permit, and are too late to go abroad to apply for a work visa, they can apply to the entry-exit management department of the public security organ for work-type residence permit based on the work permit and other materials. The foreigner who has applied for a work-type residence permit in Tianjin twice in a row without any violations of laws or regulations can apply for a 5-year work-type residence permit.	Outstanding foreign graduates	
	11	Optimize the process of applying for work permits for foreigners to come to China, set up a service window for foreigners' "Three Certificates Joint Office" in the Exit-Entry Service Hall of Binhai New Area Public Security Bureau to achieve the "one-window acceptance and one-stop processing" of work and residence documents required by foreigners to work in Tianjin, such as <i>Work Permits for Foreigners</i> , <i>Residence Permits for Foreigners</i> and <i>Foreigners Permanent Residence Permit (Recommendation Letter)</i> .	Foreign talents	
	12	The "high-tech and cutting-edge" foreign talents employed by qualified service companies can enjoy the convenience of business handling measures such as talent visas, work permits, and social security, and "green channel" services. Strengthen the inclusiveness of social security policies, and strengthen the protection of the rights and interests of flexible employees across enterprises, platforms, and multiple employers. Explore to allow qualified overseas personnel to serve as legal representatives of statutory institutions, public institutions, and state-owned enterprises in specific areas. Allow the foreign professionals in the fields of architectural design and planning with nationally recognized foreign professional qualifications to provide professional services in Tianjin's administrative area as required after filing. Their overseas experience can be regarded as domestic experience.	Service enterprises employing "high-end, sophisticated, advanced and scarce" foreign talents	
				<p><i>Notice of the Ministry of Commerce on Printing and Distributing the Overall Plan of Tianjin's Comprehensive Pilot Program for Expanding the Opening up of the Service Industry (SZF No. 62 in 2021)</i></p>

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Relevant personnel of regional headquarters and headquarters-type organizations	13	For those who have applied for a work-type residence permit for more than one year twice in a row without any violations of laws or regulations, when applying for a work-type residence permit for the third time, they can apply for a 5-year work-type residence permit with the Entry-Exit Management Department of the Municipal Public Security Organ according to regulations. Foreigners who are in senior management positions or above and who enjoy the same treatment can apply for a foreigner's work permit for a period of 2 to 5 years and a foreigner's work-type residence permit for the same period. The spouses of the above-mentioned persons and unmarried children under the age of 18 can apply for foreigner reunion-type residence permit for the same period.	Foreign management and technical talents holding senior positions in regional headquarters-type institutions	<i>Notice of 13 Departments Including Municipal Bureau of Commerce on Printing and Distributing the Several Provisions of Tianjin Municipality on Encouraging Multinational Companies to Set up Regional Headquarters and Headquarters-type Organizations (JSXG [2019] No. 2)</i>
	14	Foreign management and technical talents who hold senior positions in regional headquarters and headquarters-type institutions may be preferentially recommended for the <i>Foreigner Permanent Residence Identity Card</i> in accordance with relevant regulations.		
	15	Employees of Tianjin registered permanent residence in regional headquarters and headquarters-type organizations who go to Hong Kong or Macau for business needs can apply for travel permits to Hong Kong and Macau and multiple endorsements for business trips to Hong Kong and Macau after filing at the Tianjin Government Affairs Service Center. For business needs to go to the Taiwan area, with the project approval of the Taiwan Affairs Office of the State Council and the Municipal Taiwan Affairs Office, priority can be given to the application of permits and endorsements for Mainland residents to travel to and from Taiwan. Employees who are not registered in Tianjin who meet the requirements for applying for entry and exit certificates in other places can enjoy the same treatment.	Local employees of regional headquarters and headquarters-type organizations	
	16	Encourage other talent intermediaries registered in Tianjin with independent legal personality to help employers in Tianjin find, connect, and introduce foreign talents in key fields. According to the level of the introduction of foreign talents, intermediary agencies, municipal overseas talent workstations and talent recruitment commissioners will be rewarded and subsidized up to RMB 200,000 Yuan.	Intermediaries	
	17	For foreign personnel employed by regional headquarters and headquarters-type organizations, when applying for work permits for foreigners to come to China, restrictions on age, education, or work experience may be appropriately relaxed. Foreign high-end talents or foreign professionals who come to Tianjin to engage in scientific research cooperation, academic exchanges, teaching research, professional consultation, project inspections, etc., and stay in China for no more than 90 days (inclusive) need to apply for an invitation letter for foreign experts to come to China.	Foreign personnel employed by regional headquarters and headquarters-type institutions	

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Relevant personnel of regional headquarters and headquarters-type organizations	18	Qualified employees in regional headquarters and headquarters-type institutions can apply for the Tianjin talent “green card” in accordance with the <i>Tianjin Municipal Talent “Green Card” Management Measures</i> , and their spouse and children can enjoy the corresponding supporting policies applicable for talent “green card”.	Qualified enterprise employees in regional headquarters and headquarters-type organizations	<i>Notice of 13 Departments Including Municipal Bureau of Commerce on Printing and Distributing the Several Provisions of Tianjin Municipality on Encouraging Multinational Companies to Set up Regional Headquarters and Headquarters-type Organizations (JSXG [2019] No. 2)</i>
	19	Enterprise employees of regional headquarters and headquarters-type organizations can apply for their own and their family members to settle in Tianjin in accordance with Tianjin’s policies for introducing talents and family members. Those who move into Tianjin as a whole can enjoy Tianjin’s related policies for the organic unit introduction.		
	20	Household service personnel hired by senior managers of regional headquarters and headquarters-type organizations may apply for residence permits for private affairs (with “housekeeping services” marked).	Senior managers of regional headquarters and headquarters-type organizations	
	21	Foreign personnel from regional headquarters and headquarters-type institutions who need to enter temporarily can apply for multiple visas with a validity period of no more than five years and a stay period of no more than 180 days with the certification issued by the municipal competent department of commerce.	Foreign personnel in need of temporary entry from regional headquarters and headquarters-type institutions	
	22	If the foreign personnel of regional headquarters and headquarters-type organizations urgently need to come to Tianjin for a short period of time and are too late to apply for an entry visa, they can apply for a port visa to Tianjin’s entry-exit management department according to relevant national regulations.	Foreigners working in regional headquarters and headquarters-type organizations	
	23	All foreigners working in regional headquarters and headquarters-type institutions must apply for foreigner work permits and foreigner work-type residence permits. Those who have completed the work permit can apply to the port visa authority for a work visa valid for one entry and with a stay period of no more than 30 days when entering China. Those who have obtained work permit and are already in China and are too late to apply for work visa can directly apply for work-related residence permit to the Entry-Exit Management Department of the Municipal Public Security Organ with the work permit and other materials.		

(III) Financial Support

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Listed enterprises	1	The target of special fund support is the qualified enterprises in Tianjin whose registered place is outside the Binhai New Area. Including: key cultivated listed enterprise resource pool enterprises that have been identified as eligible; enterprises in Tianjin that have IPO and listed on the Shanghai Stock Exchange, Shenzhen Stock Exchange, Hong Kong Stock Exchange and other eligible major domestic and overseas securities trading venues; listed companies that have moved to Tianjin for development, and overseas listed companies that have returned to A-shares and are registered in Tianjin.	Qualified local enterprises outside Binhai New Area	<i>Notice of the Municipal Bureau of Finance and the Municipal Financial Bureau on Printing and Distributing the Measures of Tianjin Municipality for the Management of Special Funds for Supporting the Listing of Enterprises (JCJ [2020] No. 64)</i>
	2	The municipal finance shall support 50% of the listing fees paid by the pool enterprises to the contracted securities companies, accounting firms, and law firms, with a maximum of RMB 1 million Yuan for each enterprise.	Warehousing enterprises in the resource pool of listed enterprises	
	3	For the loan guarantee fees and loan interest incurred by the pool enterprises after cultivation, the municipal finance provides support according to the proportion of 50% for up to 2 years for each enterprise and the total amount can be up to RMB 3 million Yuan.	Warehousing enterprises in the resource pool of listed enterprises	
	4	For enterprises that are listed on the Tianjin Binhai counter trading market and obtain financing through the Tianjin Binhai Counter Trading Market Platform within one year after the listing is completed, the municipal finance provides a one-off subsidy of RMB 100,000 Yuan after the financing is successfully received.	Qualified related enterprises	
	5	For enterprises that are successfully listed on the basic level of the National Equities Exchange and Quotations (hereinafter referred to as NEEQ), the municipal finance provides a one-time subsidy of RMB 1 million Yuan; for enterprises that have successfully listed on the innovation layer of the NEEQ, the municipal finance provides a one-time subsidy of RMB 1.2 million Yuan; for enterprises that have successfully transferred to the innovation layer after the cultivation at the basic level, the municipal finance grants a one-time subsidy of RMB 200,000 Yuan after the successful transfer; and if a listed company at the innovation level transfers to the select level to publicly issue and list shares, the same supporting standards as the company's listing on the Shanghai Stock Exchange and Shenzhen Stock Exchange shall be implemented.	Enterprises listed on the New Third Board	

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Listed enterprises	6	The municipal finance provides a lump-sum subsidy of RMB 1 million Yuan to the pool enterprises whose listing application materials have been formally accepted by the competent authority.	Warehousing enterprises in the resource pool of listed enterprises	<i>Notice of the Municipal Bureau of Finance and the Municipal Financial Bureau on Printing and Distributing the Measures of Tianjin Municipality for the Management of Special Funds for Supporting the Listing of Enterprises (JCJ [2020] No. 64)</i> <i>Guiding Opinions of the People's Bank of China, China Banking and Insurance Regulatory Commission, Development and Reform Commission, Ministry of Industry and Information Technology, Ministry of Finance, State Administration of Market Regulation, Securities Regulatory Commission, and Foreign Exchange Bureau on Further Strengthening Financial Services for Small, Medium and Micro Enterprises(YF [2020] No. 120)</i>
	7	For listed companies that move to Tianjin for development, and overseas listed companies that return to A shares and are registered in Tianjin, the municipal finance provides a one-time subsidy of RMB 5 million Yuan.	Qualified related enterprises	
	8	If the total amount of municipal special fund subsidies for listing obtained by various methods is less than RMB 5 million Yuan, a one-off supplement will be provided upon successful listing.	Listed enterprises	
	9	In order to realize the fairness and justice of the special fund subsidies for listing, and to ensure the consistency of the supporting policies that the company obtains through various methods of listing, if the total amount of municipal special fund subsidies for listing obtained by various methods is less than RMB 5 million Yuan, a one-off supplement will be provided upon successful listing. The special subsidy funds obtained after the successful listing shall be used to reward senior management and meritorious personnel who have made special contributions to the listing of the company.	Qualified senior managers and meritorious personnel	
	10	Optimize the NEEQ issuance and financing system, introduce a public issuance mechanism to unspecified qualified investors, remove the 35 new shareholders limit for a single financing of directional issuance, and allow internal small-amount financing to implement self-issuance to reduce corporate financing costs. Establish a selection layer, establish a transfer listing system, and allow companies that have been listed on the selection layer for one year and meet relevant conditions to directly transfer to the market, opening up an upward channel for listed companies to continue to develop and grow. Establish differentiated investor suitability standards for the basic layer, innovation layer, and selection layer, introduce long-term funds such as public funds, and optimize the investor structure.	Listed enterprises on the New Third Board	

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Enterprise financing	11	Eliminate expenses such as credit fund management. Banks are not allowed to collect transfer fees for entrusted payment of credit funds. No fund management fee shall be charged for the credit funds that have been allocated but not used by the enterprise. For small and micro enterprise credit financing, it is not allowed to stipulate in the loan contract an early repayment or late payment penalty, and the cancellation of the overdraft commitment fee for the legal person account and the credit standing certification fee.	Enterprises obtaining credit financing	<i>Notice of the China Banking and Insurance Regulatory Commission, the Ministry of Industry and Information Technology, the Development and Reform Commission, the Ministry of Finance, the People's Bank of China and the State Administration for Market Regulation on Further Regulating Credit Financing Charges and Lowering the Comprehensive Cost of Enterprise Financing (YBJF [2020] No. 18)</i>
	12	For small and micro enterprise financing, if the bank is the first beneficiary of the borrower's accident insurance, the insurance cost shall be borne by the bank.	Small and micro enterprises	
	13	For credit financing of small and micro enterprises, banks are encouraged to take the initiative to bear the mandatory enforcement notarization fee; if the bank is the collateral property insurance claimant, the insurance cost shall be borne by the bank and the enterprise in a reasonable proportion.		
	14	It will be implemented on June 1, 2020. Trust companies, financial asset management companies, and auto finance companies shall follow to implement.	Trust companies, financial asset management and auto finance companies	
	15	Further expand the cross-border financing channels of enterprises, allow Tianjin Branch Office to carry out the pilot of cross-border financing facilitation for high-tech and "specialized, refined, special and new" enterprises, and allow eligible relevant enterprises to independently borrow foreign debt within a certain amount.	High-tech and "specialized, refined, special and new" enterprises	

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Cross-border RMB	16	Support enterprises' cross-border financing while preventing and controlling the epidemic. When enterprises handle the foreign exchange settlement and payment of capital account income related to epidemic prevention and control, there is no need to submit documents and materials in advance, and the bank shall strengthen the post-event inspection of the authenticity of the use of corporate funds. If there is a real need for epidemic prevention and control, the foreign debt limit of enterprises can be cancelled, etc., and foreign debt registration can be applied online to facilitate enterprises to carry out cross-border financing.	Enterprises handling cross-border financing related to epidemic prevention and control	<i>Notice of the People's Bank of China, the Ministry of Finance, the China Banking Regulatory Commission, the Securities Regulatory Commission and the State Administration of Foreign Exchange on Further Strengthening Financial Support and Preventing and Controlling the COVID-19 (YF [2020] No. 29)</i>
	17	Simplify the cross-border RMB business handling procedures related to epidemic prevention and control. On the basis of the "three principles of business development", banks are supported to directly handle the import cross-border renminbi settlement business related to epidemic prevention and control based on the receipt and payment instructions submitted by the enterprise and the payment and use of the renminbi funds received under the capital account in China.	Enterprises handling cross-border RMB business related to epidemic prevention and control	<i>Notice of the People's Bank of China, the Development and Reform Commission, the Ministry of Commerce, the State-owned Assets Supervision and Administration Commission, the China Banking and Insurance Regulatory Commission and the State Administration of Foreign Exchange on Further Optimizing the Cross-border RMB Policy and Supporting the Stabilization of Foreign Trade and Foreign Investment (YF [2020] No. 330)</i>
	18	Optimize the cross-border RMB centralized collection and payment arrangements under the current account of multinational enterprise groups. The domestic member companies designated by the multinational enterprise group as the host company can open RMB bank settlement accounts in different places according to actual needs to handle the cross-border RMB collection and payment business under the current account.	Multinational enterprise groups	
	19	Relax restrictions on the use of RMB income from certain capital projects. The renminbi income from domestic institutional capital projects (including foreign direct investment capital, cross-border financing, and repatriation of funds raised from overseas listings) shall be used within the business scope approved by the relevant state departments when the following requirements are met: it shall not be directly or indirectly used for expenditures outside the scope of business operations or prohibited by national laws and regulations; unless otherwise specified, it shall not be directly or indirectly used for securities investment; except where there is a clear permission in the business scope, it shall not be used to issue loans to non-affiliated enterprises; and it shall not be used for the construction or purchase of non-self-use real estate (except for real estate enterprises).	Capital projects of domestic institutions	

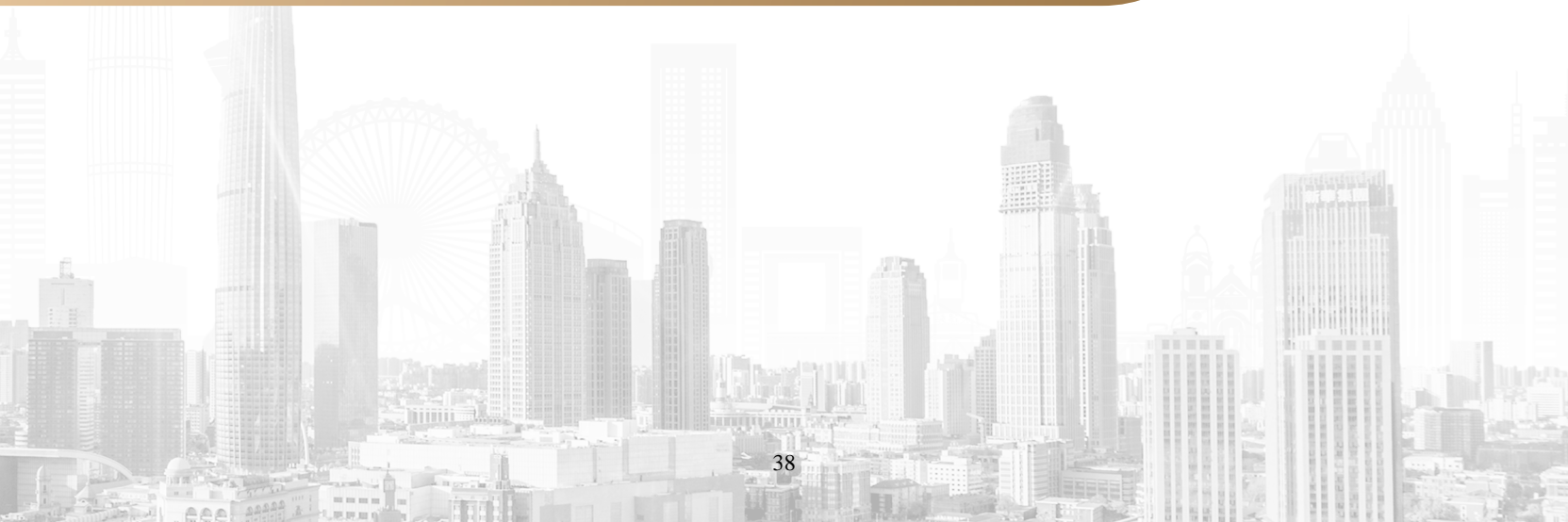
Support Type	No.	Key Policy Points	Applicable Subject	Basis
Cross-border RMB	20	Facilitate the domestic reinvestment of foreign-invested enterprises. Non-investment foreign-invested enterprises may make domestic reinvestment with RMB capital in accordance with the law, provided that they comply with current regulations and the domestic investment projects are true and compliant. When foreign-invested enterprises use RMB income from capital projects to carry out domestic reinvestment, the invested enterprise does not need to open a special deposit account for RMB capital, and the use of funds must comply with the provisions of Article VIII of this <i>Notice</i> .	Foreign-funded enterprises	<i>Notice of the People's Bank of China, the Development and Reform Commission, the Ministry of Commerce, the State-owned Assets Supervision and Administration Commission, the China Banking and Insurance Regulatory Commission and the State Administration of Foreign Exchange on Further Optimizing the Cross-border RMB Policy and Supporting the Stabilization of Foreign Trade and Foreign Investment (YF [2020] No. 330)</i>
	21	Cancel the special account management requirements related to foreign direct investment business. Foreign investors who use domestic renminbi profits for domestic reinvestment can directly transfer renminbi funds from the profit distribution company's account to the invested company or equity transferor's account without opening a special deposit account for renminbi reinvestment. Where foreign investors acquire domestic enterprises in RMB to establish foreign-invested enterprises or pay the consideration for equity transfer to Chinese shareholders of domestic foreign-invested enterprises in RMB, the relevant Chinese shareholders do not need to open a special deposit account for mergers and acquisitions in RMB or a special deposit account for equity transfer in RMB.	Foreign investors	
	22	Optimize the management of overseas RMB borrowing business of domestic enterprises. Domestic enterprises can open multiple RMB special deposit accounts for one overseas RMB loan according to actual needs, or use the same RMB special deposit account for fund receipts and payments for multiple overseas RMB loans. In principle, the special RMB deposit account for overseas borrowing shall be opened at the bank in the place where the borrowing company is registered. If there is a real need, the borrowing company may open a special RMB deposit account in a different place. Banks other than the borrowing settlement bank can handle the repayment of principal and interest of overseas RMB loans for enterprises under the premise of ensuring authenticity. The borrowing and withdrawal currency of overseas RMB loans of enterprises and financial institutions must be consistent with the repayment currency, and the contracted currency may be inconsistent with the withdrawal currency and repayment currency according to actual needs.	Domestic enterprises engaged in overseas RMB loan business	
	23	Simplify the management of the RMB overseas lending business of domestic enterprises. The prepayment of RMB overseas loans by domestic enterprises is no longer included in the balance of enterprises' overseas loans, and the currency conversion factor is adjusted to 0.5. The adjusted calculation formula for the corporate overseas loan balance is: corporate overseas loan balance = overseas loan balance in domestic and foreign currencies + \sum foreign currency overseas loan balance \times currency conversion factor	Domestic enterprises engaged in overseas RMB lending business	

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Cross-border RMB	24	Protect the smooth exchange of current account receipts and payments of foreign-funded enterprises in accordance with the law. For cross-border transactions that can be settled by foreign exchange in accordance with the law, foreign-funded enterprises can use RMB for settlement. Promote the facilitation of capital item income payment, and allow eligible enterprises to use capital item income such as capital, foreign debt, and overseas listed funds for domestic payments without providing proof of authenticity one by one in advance. Promote the facilitation of foreign debt registration and management. Explore and implement measures to facilitate the purchase of foreign exchange for foreign employees' remuneration.	Foreign-funded enterprises	<i>Notice of the People's Bank of China, the Development and Reform Commission, the Ministry of Commerce, the State-owned Assets Supervision and Administration Commission, the China Banking and Insurance Regulatory Commission and the State Administration of Foreign Exchange on Further Optimizing the Cross-border RMB Policy and Supporting the Stabilization of Foreign Trade and Foreign Investment (YF [2020] No. 330)</i>
	25	Reduce the cost of cross-border use of funds. Remove restrictions on domestic equity investment in capital of non-investment foreign-invested enterprises, and encourage foreign-invested enterprise capital to be used for domestic equity investment in accordance with the law. Strictly implement the registration system for the issuance of foreign debt by enterprises, treat foreign-funded enterprises' applications for issuance of foreign debts equally, encourage and support qualified enterprises in Tianjin to apply for issuance of foreign debts and raise funds for investment and construction of domestic and foreign projects.	Foreign-funded enterprises	
Intellectual property financing	26	Explore and improve intellectual property financing mechanisms such as intellectual property pledge financing, explore intellectual property pledge financing guarantee insurance, and promote the development of technology insurance, patent insurance and related reinsurance businesses.	Enterprises with intellectual property rights	<i>Notice of the Ministry of Commerce on Printing and Distributing the Comprehensive Pilot Plan for Opening up of the Service Industry in Tianjin (SZF [2021] No. 62)</i>
	27	Explore the establishment of a multi-party participation in intellectual property financing risk sharing model. Actively promote the development of a new model of combined pledged loans for intellectual property, equity and related entity assets.	Financial service institutions	
Green financing	28	Actively develop carbon spot trading and environmental equity financing, develop green financing tools, and support qualified banks and enterprises to issue green bonds overseas. Support qualified non-financial enterprise groups to establish financial holding companies in Tianjin. Support the establishment of scientific and technological achievements transfer funds, scientific and technological financial leasing companies and other institutions in accordance with the law, support banks to set up scientific and technological branches, and explore and develop personalized financial services suitable for scientific and technological enterprises within the scope of the policy. Carry out financial technology innovation supervision. Support financial enterprises to carry out pilot projects for the batch transfer of non-performing assets of personal consumption loans.	Banks and financial enterprises	


04

Chapter IV



Financial Relief for Enterprises




(I) Stabilization of Foreign Trade and Foreign Investment

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Tax policy	1	Tax Policy Guidelines for Stabilizing Foreign Trade and Foreign Investment 	Enterprises in related industries	<i>Tax Policy Guidelines for Stabilizing Foreign Trade and Foreign Investment</i> (Issued by the State Administration of Taxation in May 2022)

(II) Tax Refund, Tax Reduction and Fee Reduction

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Tax support	1	Guidelines for New Combined Tax Support Policies in 2022 	Enterprises in related industries	<i>Guidelines for New Combined Tax Support Policies in 2022</i> (Issued by the State Administration of Taxation in July 2022)
	2	Guidelines for Preferential Tax Policies for Small and Micro Enterprises and Individual Businesses 	Enterprises in related industries	<i>Guidelines for Preferential Tax Policies for Small and Micro Enterprises and Individual Businesses</i> (Issued by the State Administration of Taxation in July 2022)

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Tax refund, tax reduction and fee reduction	3	<p>Operating guidelines for tax refund, tax reduction and fee reduction policies: <i>Operational Guidelines for the Policy on the Periodic Deferred Payment of Basic Medical Insurance Premiums for Employees</i> <i>Operational Guidelines for the Policy on the Periodic Deferred Payment of Three Social Insurance Premiums for Enterprises</i> <i>Operational Guidelines for Tax Deduction and Refund Policy at the End of Value Added Tax Period in 2022</i> <i>Operational Guidelines for the Policy on Suspending Prepayment of VAT by Air and Railway Transportation Enterprises</i> <i>Operational Guidelines for VAT Exemption Policy of Public Transport Service Income</i> <i>Operational Guidelines for VAT Exemption Policy of Express Delivery Service Income</i> <i>Operational Guidelines for the Policy of Additional Deduction of R&D Expense of Small and Medium-sized Technological Enterprises</i> <i>Operational Guidelines for Continued Implementation of Deferred Tax Policy by Small, Medium and Micro-sized Enterprises in Manufacturing Industry</i> <i>Operational Guidelines for "Six Taxes and Two Fees" Reduction Policy of Small and Micro Enterprises</i> <i>Operational Guidelines for Small Low-profit Enterprises to Reduce Corporate Income Tax by Another Half</i> <i>Operational Guidelines for Pre-tax Deduction Policy of Equipment and Appliance for Small and Medium-sized Enterprises</i> <i>Operational Guidelines for Small-scale Taxpayers to Apply the 3% Tax Rate to Exempt Sales Income from VAT</i></p> 	Enterprises in related industries	<i>Operational Guidelines for Tax Refund, Tax Reduction and Fee Reduction Policies (Issued by the State Administration of Taxation in May 2022)</i>
	4	<p>From September 1, 2022, for medium-sized manufacturing enterprises and small and micro manufacturing enterprises that have enjoyed 50% of the deferred payment of taxes and fees and 100% of the deferred payment of taxes and fees according to the <i>Announcement of the State Administration of Taxation and the Ministry of Finance on Continuing the Implementation of the Notice on Delayed Payment of Some Taxes and Fees by Small and Micro Manufacturing Enterprises</i> (No. 2 in 2022), the deferred payment period of taxes and fees shall be extended for another 4 months after the expiration of the deferred payment period.</p> <p>The deferred taxes include the corporate income tax, individual income tax, domestic value-added tax, domestic consumption tax and the additional urban maintenance and construction tax, education surcharges and local education surcharges levied in November and December 2021, February, March, April, May and June 2022 (paid on a monthly basis) or the fourth quarter of 2021, and the first quarter and second quarter of 2022 (paid on a quarterly basis) which have been paid in a delayed manner, and do not include taxes withheld and remitted, collected and remitted, and taxes paid when applying to tax authorities for issuing invoices on behalf of others.</p>	Small, medium and micro-sized enterprises in manufacturing industry	<i>Announcement of the State Administration of Taxation and the Ministry of Finance on Continuing the Delay in Payment of Some Taxes by Small, Medium and Micro-sized Enterprises in Manufacturing Industry</i> (No. 17, 2022, Announcement of the State Administration of Taxation and the Ministry of Finance)

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Tax refund and reduction	5	In accordance with the provisions of the <i>Announcement of the Ministry of Finance and the State Administration of Taxation on VAT Policies for Promoting the Relief and Development of Difficult Industries in the Service Industry</i> (Announcement No. 11, 2022 of the Ministry of Finance and the State Administration of Taxation), the value-added tax deduction policy for the service industry will be continued. In 2022, the deductible input tax of the current period for taxpayers of production and living services will continue to be deducted by 10% and 15% respectively.	Enterprises in the service industry	<i>Notice of Tianjin Development and Reform Commission and other departments on Printing and Distributing Several Measures to Promote the Recovery and Development of Difficult Industries in the Service Industry</i> (JFGCJ [2022] No. 141)
	6	From January 1, 2022 to December 31, 2024, resource tax (excluding water resource tax), urban maintenance and construction tax, property tax, urban land use tax, stamp tax (excluding stamp tax on securities transactions), cultivated land occupation tax, education surcharges and local education surcharges will be levied at a reduced rate of 50% for small-scale VAT taxpayers, small low-profit enterprises and individual businesses in Tianjin.	Small-scale VAT taxpayers, small low-profit enterprises and individual businesses	
	7	If the unit value of equipment and appliances newly purchased by small, medium and micro-sized enterprises in 2022 is more than RMB 5 million Yuan, they will voluntarily choose to deduct them before enterprise income tax according to a certain proportion of the unit value.	Small, medium and micro-sized enterprises	
	8	In accordance with the <i>Announcement of the Ministry of Finance and the State Administration of Taxation on VAT Policies for Promoting the Relief and Development of Difficult Industries in the Service Industry</i> (Announcement No. 11, 2022 of the Ministry of Finance and the State Administration of Taxation), the prepayment of VAT by railway transport enterprises will be suspended for one year in 2022.	Railway transport enterprises	
	9	In accordance with the <i>Announcement of the Ministry of Finance and the State Administration of Taxation on VAT Policies for Promoting the Relief and Development of Difficult Industries in the Service Industry</i> (Announcement No. 11, 2022 of the Ministry of Finance and the State Administration of Taxation), taxpayers will be exempted from value-added tax on their income from providing public transport services in 2022.	Enterprises providing public transport services	

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Tax refund, tax reduction and deferral	10	Increase the pre-tax deduction of equipment and appliances for small and medium-sized enterprises. According to the <i>Announcement on Relevant Policies for Pre-tax Deduction of Equipment and Appliances for Small, Medium and Micro Enterprises</i> (Announcement No. 12, 2022 of the Ministry of Finance and the State Administration of Taxation), for equipment and appliances newly purchased by small, medium and micro enterprises during the period from January 1, 2022 to December 31, 2022, if the unit value is more than RMB 5 million Yuan, they will voluntarily choose to deduct them before enterprise income tax according to a certain proportion of the unit value.	Small, medium and micro-sized enterprises	<i>Notice on Printing and Distributing the Action Plan of Tianjin for Promoting the Steady Growth of Industrial Economy</i> (JFGGY [2022] No. 145)
	11	Continue to implement the policy of delaying the payment of some taxes and fees by small, medium-sized and micro enterprises in the manufacturing industry. In accordance with the <i>Announcement of the State Administration of Taxation and the Ministry of Finance on Continuing the Implementation of the Delayed Payment of Some Taxes by Small, Medium and Micro-sized Enterprises in Manufacturing Industry</i> (Announcement No. 2, 2022 of the State Administration of Taxation and the Ministry of Finance), the policy of delaying payment of some taxes by small, medium and micro-sized enterprises in manufacturing industry in the fourth quarter of 2021 will continue to be implemented, and the deferred payment period will continue to be extended for 6 months; Small, medium and micro enterprises in manufacturing industry will defer payment of some taxes in the first quarter and second quarter of 2022 for 6 months.	Small, medium and micro-sized manufacturing enterprises	
	12	Increase tax and fee reductions. For small-scale VAT taxpayers, small low-profit enterprises and individual businesses in Tianjin, the “six taxes and two fees” will be levied at a reduced rate of 50%. According to the <i>Announcement on Further Implementing the Preferential Income Tax Policies for Small and Micro enterprises</i> (Announcement No. 13, 2022 of the Ministry of Finance and the State Administration of Taxation), from January 1, 2022 to December 31, 2024, if the annual taxable income of small low-profit enterprises exceeds RMB 1 million Yuan but does not exceed RMB 3 million Yuan, a reduction of 25% shall be included in the taxable income and the enterprise income tax shall be paid at the rate of 20%.	Small-scale VAT taxpayers, small low-profit enterprises and individual businesses in Tianjin	

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Reduced social security burden of enterprises	13	After the expiration of the phased deferred social insurance policy, enterprises can be allowed to pay the deferred social insurance premiums by installment or month by month before the end of 2023. No late fees will be charged during the supplementary payment period.	Eligible enterprises	<i>Circular of the General Office of the Ministry of Human Resources and Social Security, the General Office of the National Development and Reform Commission, the General Office of the Ministry of Finance, and the General Office of the State Administration of Taxation on Further Improving the Implementation of the Policy of Staged Deferred Payment of Social Insurance Premiums (RSTF [2022] No. 50)</i>
	14	The unit contribution of endowment insurance premiums from May 2022 to July 2022, the unit contribution of unemployment insurance from May 2022 to April 2023, and the work-related injury insurance premiums from May 2022 to April 2023 (hereinafter referred to as the “three social insurance premiums”) can be applied for deferral with no late fees during the deferral period.	Eligible enterprises	<i>Notice of the Municipal Human Resources and Social Security Bureau and Other Departments on Issues Related to the Phased Implementation of the Policy of Postponing the Payment of Social Insurance Premiums for Enterprises in Particularly Poor Industries (JRSB [2022] No. 8)</i>

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Reduced social security burden of enterprises	15	Reduce the social security burden of enterprises. Continue to implement the phased reduction of unemployment insurance rate to 1%, and the unit and individual contribution rates are both 0.5%. The policy will be implemented until July 31, 2023.	Eligible enterprises	<i>Notice on Printing and Distributing the Action Plan of Tianjin for Promoting the Steady Growth of Industrial Economy (JFGGY [2022] No. 145)</i>
	16	The policy of reducing Tianjin's unemployment insurance payment rate to 1% in stages will be extended to July 31, 2023. Continue to implement the policy of return of unemployment insurance for steady employment for enterprises that neither lay off workers nor reduce layoffs.	Eligible enterprises	<i>Notice of Tianjin Development and Reform Commission and Other Departments on Printing and Distributing Several Measures to Promote the Recovery and Development of Difficult Industries in the Service Industry (JFGCJ [2022] No. 141)</i>
	17	For enterprises in catering, retail, tourism, highway, waterway and railway transportation, and civil aviation industries, the policy of delaying payment of endowment insurance, unemployment insurance, and work-related injury insurance premiums is implemented periodically. Among them, the period of delaying payment of endowment insurance premiums is three months, the period of delaying payment of unemployment insurance and work-related injury insurance premiums is not more than one year, and late fees are exempted during such period.	Enterprises in catering, retail, tourism, highway, waterway and railway transportation, and civil aviation industries	

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Reduced social security burden of enterprises	18	<p>The policy of reducing unemployment insurance rate to 1% in a phased manner will be extended to July 31, 2023. The deferral period of the unit payment part of the deferred pension insurance premiums of the five industries, including catering and retail, will be extended to December 2022. On this basis, the scope of deferred payment will be further extended to 17 difficult enterprises in agricultural and sideline food processing industry and other industries, and the deferred payment period of pension, unemployment and work-related injury insurance premiums will be extended to December 2022.</p>	Eligible enterprises	<p><i>Notice of Tianjin Municipal Bureau of Human Resources and Social Security on Printing and Distributing Several Measures for Further Stabilizing Employment</i> (JRSJF [2022] No. 11)</p>
Reduced housing fund burden	19	<p>Enterprises affected by the epidemic situation can apply for postponement of the payment of housing provident fund. After the expiration of the postponement, normal payment shall be resumed and supplementary payment shall be made. During the deferral period of the employee's enterprise, the employee can normally withdraw the housing fund according to the provisions in Tianjin. If the employee's enterprise delays the payment of housing provident fund, when the employee applies for personal housing provident fund loan before December 31, 2022 (inclusive), it is deemed as normal payment of housing provident fund for the deferral period from May 2022 to December 2022, and the continuous normal payment time shall be calculated by combining with April 2022 and previous normal payment months. Employees affected by the epidemic situation who cannot normally repay housing provident fund loans between May 20, 2022 and December 31, 2022 will not be charged with overdue default interest, and it will not be reported to the credit bureau as overdue loans.</p>	Enterprises and employees affected by the epidemic	<p><i>Notice of Tianjin Municipal People's Government on Printing and Distributing the Implementation Plan of Tianjin for Implementing the "Package of Policies and Measures to Stabilize the Economy"</i> (JZF [2022] No. 12)</p>

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Reduced charges	20	From October 1, 2022 to December 31, 2022, the port charges for goods priced by the government will be reduced by 20%. Local governments are encouraged to increase preferential port operating charges during epidemic prevention and control based on local conditions. The port operator and other relevant units shall strictly implement the government pricing management regulations, and timely adjust the name of the charging items and charging standards publicized to the public according to this <i>Notice</i> .	Enterprises in related fields	<i>Notice of the Ministry of Transport and the National Development and Reform Commission on Periodically Reducing the Charging Standard of Freight Port Charges</i> (JSF [2022] No. 104)
Fee reduction and exemption	21	Reduction range: On the basis of continuous implementation of the existing various toll reduction policies, the toll roads nationwide will uniformly reduce the toll for trucks by another 10%. Time range: from 0:00 on October 1, 2022 to 24:00 on December 31, 2022. Among them, open toll roads are subject to the time when trucks pass through the toll lane of the toll station, and networked toll roads are subject to the time when trucks pass through the ETC portal. Vehicle scope: all trucks passing the toll road. The scope of toll roads: all toll roads (including toll bridges and tunnels) approved by law.	Enterprises in related fields	<i>Notice of the Ministry of Transport and the Ministry of Finance on Doing a Good Job in Periodical Reduction and Exemption of Freight Car Tolls on Toll Roads</i> (JGLMD [2022] No. 282)
No late fee	22	During the period from October 1, 2022 to December 31, 2022, the collection items in the <i>List of Delayed Payment of Administrative Fees of Involved Enterprises and Individual Businesses</i> that should be paid by enterprises and individual businesses will be postponed for one quarter from the date of payment, and no late fees will be charged.	Enterprises and individual businesses	<i>Announcement on Delaying the Payment of Some Administrative and Institutional Fees of the Involved Enterprises and Individual Businesses</i> (No. 29, 2022, Announcement of the National Development and Reform Commission of the Ministry of Finance)

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Deferred deposit	23	All kinds of project quality deposits that shall be paid from October 1 to December 31, 2022 shall be postponed for one quarter from the due date, and the construction unit shall not collect the project quality deposits by withholding the project funds. For the deferred project quality deposit, the construction unit shall timely make up the amount after the expiration of the deferred payment period. The supplementary payment can be made in the form of letter of guarantee (insurance) from financial institutions and guarantee institutions, and no unit may exclude, restrict or refuse.	Enterprises in related industries	<i>Notice of the General Office of the Ministry of Housing and Urban Rural Development, the General Office of the Ministry of Transport, the General Office of the Ministry of Water Resources, the Comprehensive Department of the State Railway Administration, and the Comprehensive Department of the Civil Aviation Administration of China on Delaying the Payment of Project Quality Guarantee Deposit by Stages (JBZD [2022] No. 46)</i>
	24	For all kinds of project quality deposits payable from October 1 to December 31, 2022, the payment shall be postponed for one quarter from the due date.	Enterprises in related fields	<i>Announcement of the Ministry of Industry and Information Technology of the People's Republic of China, the National Development and Reform Commission, and the Ministry of Finance on the Policies of Postponing the Payment of Some</i>
	25	For the deposit items that are allowed to be replaced by letter of guarantee (insurance) according to regulations, the enterprise can pay in the form of letter of guarantee (insurance) from financial institutions and guarantee institutions, and no unit may exclude, restrict or refuse.	Enterprises in related fields	<i>Enterprise-related Deposits (Announcement No. 22, 2022, of the Ministry of Industry and Information Technology of the People's Republic of China, the National Development and Reform Commission, and the Ministry of Finance)</i>

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Tiered pricing for electricity	26	Implement tiered electricity prices for energy intensive industries. According to national regulations, there will be no price increase for electricity used by stock enterprises with energy efficiency up to the benchmark level and enterprises under construction and planned to build with energy efficiency up to the benchmark level. For those failing to reach the benchmark level, a tiered electricity price will be implemented according to the gap in energy efficiency. The price increase is specifically used to support enterprises' technological transformation of energy conservation, pollution reduction and carbon reduction.	Qualified related enterprises	<i>Notice on Printing and Distributing the Action Plan of Tianjin for Promoting the Steady Growth of Industrial Economy (JFGGY [2022] No. 145)</i>
Rent reduction and exemption	27	In 2022, the rent of state-owned houses leased by small and micro service enterprises and self-employed businesses will be reduced by 3-6 months. For all types of business real estate owners who reduce or exempt rent for enterprises and self-employed businesses in distress during the epidemic, the real estate tax and urban land use tax for the year will be reduced or exempted according to the actual reduction or exemption month or discount ratio.	Small and micro enterprises and individual businesses in service industry	<i>Notice of Tianjin Municipal People's Government on Printing and Distributing the Implementation Plan of Tianjin for Implementing the "Package of Policies and Measures to Stabilize the Economy" (JZF [2022] No. 12)</i>
	28	For small and micro service enterprises and self-employed industrial and commercial households that rent state-owned houses, if the leased houses are located in areas that are classified as high-risk areas in 2022, the rent will be reduced by 6 months, and that in other areas will be reduced by 3 months. If the existing term of the lessee in 2022 is shorter than the aforesaid reduction period, the reduction shall be based on the existing term. If the rent has been paid, reduction and exemption can be postponed. If the state-owned house is leased indirectly, the preferential amount to the final lessee shall not be less than the preferential amount transferred by the state-owned lessor.	Small and micro service enterprises renting state-owned houses	<i>Notice of Tianjin Municipal Finance Bureau on Reducing and Exempting Rent of State-owned Houses in 2022 by Municipal Administrative Institutions (JCFC [2022] No. 9)</i>

(III) Financial Credit

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Financial credit	1	Open up “green channels” for transportation and logistics enterprises that are heavily responsible for epidemic prevention and control and emergency transportation, optimize the credit approval process, and provide flexible and convenient financial services. For transport and logistics enterprises and truck drivers who are temporarily difficult to repay loans due to the impact of the epidemic, support financial institutions to scientifically and rationally extend and renew loans.	Transportation and logistics enterprises	<i>Notice of the People's Bank of China and the State Administration of Foreign Exchange on Improving the Financial Services for Epidemic Prevention and Control and Economic and Social Development (YF [2022] No. 92)</i>
	2	Support eligible high-tech and specialized, special, refined, and new small and medium-sized enterprises to carry out pilot projects to facilitate foreign debt quotas. Further facilitate enterprises to borrow foreign debts, and support non-financial enterprises to share a foreign debt account for multiple foreign debts. Support enterprises to apply for foreign debt registration online. The qualified non-financial enterprises in the pilot areas can directly go to the banks to handle foreign exchange registration business for capital items such as foreign debts.	High-tech and specialized, special, refined, and new small and medium-sized enterprises	
	3	Domestic foreign exchange loans with trade and export background are allowed to be used for settlement of foreign exchange. In principle, the enterprise shall repay with the foreign exchange proceeds from trade and export. If an enterprise is unable to collect foreign exchange on schedule due to special circumstances and has no foreign exchange funds to repay domestic foreign exchange loans with trade and export background, the lending bank may go through the procedures for the enterprise to purchase foreign exchange and repay according to regulations. Financial institutions shall actively innovate trade financial products, improve the service level of trade financing, and provide necessary financial support for enterprises' import/export trade.	Qualified related enterprises	
	4	For the application for postponing the repayment of principal and interest proposed by small and medium-sized enterprises (including owners of small and medium-sized enterprises), self-employed businesses, truck drivers, etc., negotiate independently in accordance with the principle of marketization, and strive to make sure that the repayment should be delayed as long as possible. If the enterprise has not applied for loan extension, the financial institution shall link up the repayment with the enterprise 15 days ahead of the maturity date of the loan; for the liquidity problems arising from the implementation of the policy of deferred repayment of principal and interest by financial institutions, actively use the standing loan facilities and other policy tools to provide financial support.	Small, medium and micro enterprises	

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Financial credit	5	Strengthen the cultivation of “specialization, refinement, specialness and novelty”. Deeply explore a number of small and medium-sized enterprises with good growth and great development potential that are “specialized, refined, special and new”. Give full subsidies to the national specialized, refined, special and new “little giant” enterprises that enter the Tianjin Binhai OTC market for listing and exhibition. Give the municipal “specialized, refined, special and new” small and medium-sized enterprises and “specialized, refined, special and new” seed enterprises in the library the financial discount subsidy of no more than RMB 500,000 Yuan and RMB 100,000 Yuan respectively.	“specialized, refined, special and new” enterprises	<i>Notice on Printing and Distributing the Action Plan of Tianjin for Promoting the Steady Growth of Industrial Economy (JFGGY [2022] No. 145)</i>
	6	The People's Bank of China has set up special re-loans for equipment renovation and transformation, and specifically supported financial institutions to provide loans for equipment renovation and transformation in the manufacturing industry, social service field, small and medium-sized enterprises, self-employed businesses and other fields at an interest rate of no more than 3.2%. The amount of special re-loans for equipment upgrading and transformation is more than RMB 200 billion Yuan, the interest rate is 1.75%, the term is one year, and the term can be extended twice, each time the term is extended for one year. The distribution targets include 21 financial institutions, including the National Development Bank, policy banks, state-owned commercial banks, China Postal Savings Bank, joint-stock commercial banks, etc., and the financial support is provided according to 100% of the loan principal issued by financial institutions that meet the requirements.	Manufacturing industry, social service fields, small and medium-sized enterprises, individual businesses	The People's Bank of China established special re-loans for equipment renovation to support equipment renovation in manufacturing and other fields
	7	Further promote the “pay-as-you-borrow” model, strengthen the implementation of loan renewal policies, actively follow up the financing needs of small and micro enterprises, and actively support normal small and micro enterprises that meet the loan renewal conditions. For small and micro enterprises that have the willingness to repay and the ability to absorb employment and have temporary operating difficulties, consider extension, restructuring and other means as a whole, and negotiate the way of repaying the principal and interest of loans independently according to the principle of marketization.	Small and micro enterprises	<i>Notice of the General Office of the CBRC on Further Strengthening Financial Support for the Development of Small and Micro Enterprises in 2022 (YBJBF [2022] No. 37)</i>

(IV) Government Procurement

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Government procurement	1	Use government procurement policies to promote the development of small and medium-sized enterprises. For goods and services procurement projects above the procurement quota and below RMB 2 million Yuan, and engineering procurement projects below RMB 4 million Yuan, if they are suitable for small and medium-sized enterprises to provide, procurement should be specifically targeted at small and medium-sized enterprises; for goods and services procurement projects of more than RMB 2 million Yuan and engineering procurement projects of more than RMB 4 million Yuan that are suitable for small and medium-sized enterprises, it is encouraged to reserve more than 40% of the total budget of the procurement projects for small and medium-sized enterprises, of which the proportion reserved for small and micro enterprises should be not less than 70%.	Small and medium enterprises	<i>Notice of the General Office of Tianjin Municipal People's Government on Printing and Distributing Several Measures to Assist Enterprises and Support the Development of Market Entities (JZBG [2022] No. 6)</i>
	2	Government procurement will continue to favor small and medium-sized enterprises. Ensure that Tianjin's price deduction ratio for small and micro enterprises is increased to 10%-20%, and the deduction should generally be made according to the upper limit. Strengthen the coordination between departments, and strengthen the policy effect of government procurement projects applicable to the bidding law to support the development of small and medium-sized enterprises. Adjust and improve the bidding announcement and bidding document template of government procurement projects, and increase the proportion of procurement reserved for SMEs to more than 40% this year in a phased manner through the overall project or reserved procurement package, consortium bidding, and contract subcontracting. At the same time, increase the price evaluation preference for small and micro enterprises for non-reserved projects, and improve the bid winning rate of small and medium-sized enterprises.	Small and medium enterprises	<i>Notice of Tianjin Municipal People's Government on Printing and Distributing the Implementation Plan of Tianjin for Implementing the "Package of Policies and Measures to Stabilize the Economy" (JZF [2022] No. 12)</i>

(V) Stable Employment

Support Type	No.	Key Policy Points	Applicable Subject	Basis
Stable employment	1	Small, medium-sized and micro enterprises and private non-enterprise units that recruit college graduates within two years after graduation will be given one-off employment subsidies according to the standard of RMB 1,000 Yuan per person. For enterprises that recruit college graduates of 2022, sign labor contracts and participate in unemployment insurance, a one-time post expansion subsidy will be given according to the standard of RMB 1500 Yuan per person, and the policy will be implemented until the end of this year. For enterprises that recruit graduates from colleges and universities in Tianjin and persons with difficulties in employment within two years of graduation, five social security subsidies for a maximum of three years and one year of job subsidies will be given according to regulations.	Qualified enterprises and private non-enterprise units	<i>Notice of the Municipal Human Resources and Social Security Bureau on Printing and Distributing Several Measures for Further Stabilizing Employment (JRSJF [2022] No. 11)</i>
	2	Increase the proportion of stable post returns for large enterprises from 30% to 50%, and to 90% for small, medium and micro enterprises. Recently, some enterprises that have enjoyed a 30% return will be reissued according to the 20% difference, without the need for enterprises to apply. Other large enterprises, small, medium and micro enterprises will be reviewed and paid according to the new return ratio, releasing policy dividends to help enterprises develop.	Qualified enterprises	
	3	The insured enterprises in Tianjin that recruit graduates from ordinary colleges and universities who graduated from January to December 2022 and have obtained the graduation certificate of ordinary colleges and universities, sign labor contracts and pay unemployment insurance premiums for them for more than one month can apply for one-time post expansion subsidies. For each college graduate recruited, the enterprise will be given a one-time subsidy of RMB 1,500 Yuan. Only one subsidy will be given in the case of the same graduate with employment in different enterprises. The one-time post expansion subsidy and the one-time employment subsidy will not be enjoyed repeatedly.	Qualified enterprises	<i>Notice of the Municipal Human Resources and Social Security Bureau and the Municipal Finance Bureau on Issues Related to the Implementation of the One-off Post Expansion Subsidy Policy (JRSBF [2022] No. 68)</i>