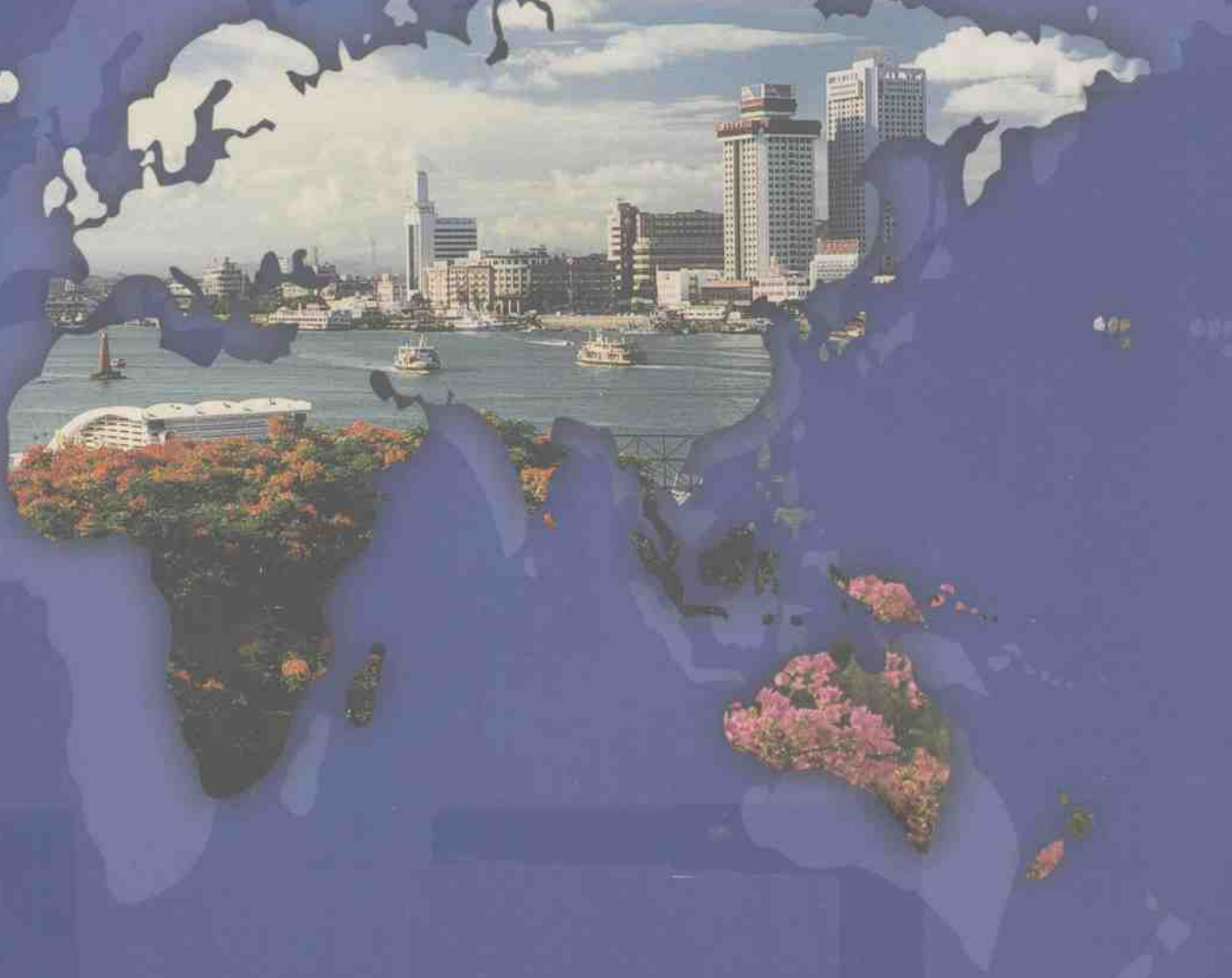


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# 投资指南

INVESTMENT GUIDE TO  
XIAMEN SPECIAL ECONOMIC  
ZONE



厦门外商投资工作委员会

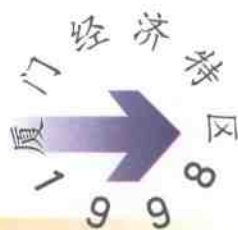
Xiamen Foreign Investment Executive Committee

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# 投资环境



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交通运输

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Cultural and medical facilities

海沧投资区

Haicang Investment Zone

象屿保税区

Xiangyu Bonded Zone

厦门火炬高技术产业开发区

Xiamen Torch Hi-tech Industrial Development Zone





厦门湖滨北路行政金融中心 Administrative and Financial center on Hubin

### 概况

厦门市是中国东南沿海传统的对外通商口岸，同时是一座著名的海港旅游城市，是国家卫生城市、国家园林城市和国家环境保护模范城市，也是中国设立最早的四个经济特区城市之一，位于福建省的南部，台湾海峡的西岸，享有省级经济管理权限和拥有地方立法权。全市总面积1516平方公里，人口为125万人。厦门是著名的侨乡，在海外的厦门籍华侨、华人有35万人。目前台湾总人口中有70%以上祖籍在闽南。

厦门经济特区于1981年10月动工建设，十多年来的特区建设和改革开放使厦门发生了历史性的变化，国民经济持续快速、协调发展，城市设施不断完善，人民生活水平有很大提高。

厦门是外商投资的热点城市，至1997年底已累计批准外商直接投资4277项，合同外资135亿美元，已开业三资企业3448家，三资企业工业总产值已占全市工业总产值的79%。

### Outline

Situated in the South Fujian Province, to the west of the Taiwan Straits, Xiamen, a traditional trading port, is one of the first four Special Economic Zones in China. Known as a famous tourist destination, Xiamen is accredited as a National Sanitary City, National Garden City and National Model City for Environmental Protection. It is empowered with both provincial-level authority in economic administration and local legislative power. It covers an area of 1,516 sq. km and has a population

of 1.25 million. Xiamen has been famed as a hometown of overseas Chinese with 350,000 overseas Chinese of Xiamen descent. To date, more than 70% of the population in Taiwan trace their origins to South Fujian Province.

Xiamen Special Economic Zone started construction in October 1981. Thanks to the reform and opening up, historical changes have taken place over the last decade. National economy has experienced a sustained, rapid and coordinated growth. Considerable improvements have been achieved in infrastructure facilities as well as the people's living standard.

Xiamen is recognized as a most attractive location for foreign investors. By the end of 1997, 4,277 contracts of foreign direct investment projects had been approved with contractual investment of US\$13.5 billion. 3,448 foreign-funded enterprises are currently in operation. Aggregate industrial output of these enterprises constitutes 79% of the city's total.

### 交通运输

厦门港是中国十大港口之一，现有大中小码头泊位81个，与40多个国家和地区的60多个港口通航。定期国际地区航线有：至美国、德国、比利时、英国、荷兰、日本、东南亚、韩国、高雄、香港等定期班轮。1997年港口货物吞吐量1750万吨，其中集装箱55万个标箱。

厦门高崎国际机场已开辟国内外航线52条，其中





国际地区航线有至新加坡、槟城、吉隆坡、马尼拉、雅加达的航班。厦门至日本大阪航线今年7月开通，每周出港约380余个航班，有22家航空公司在机场营运，是华东地区主要的航空枢纽之一。

鹰厦铁路与全国铁路网连接，有客运和货运列车沟通全国各地。

高等级公路和高速公路，连接国内各地，拥有各类型的客货运企业，还有往返厦门—深圳—香港的集装箱运输车。

### Transport

Equipped with 81 berths of different sizes, the Port of Xiamen ranks among the top ten in China with links to 60-odd ports in more than 40 countries or regions. There are regular international and regional shipping lines between Xiamen and USA, Germany, Belgium, U.K., Netherlands, Japan, Southeast Asia, Korea, Kaohsiung and Hong Kong, etc.. In 1997, the port handled over 17.50 million tons of goods, including more than 550,000 TEUs of containers.

Xiamen Gaoqi International Airport, which hosts 22 airways, is one of the major aviation hub in East China. Its scheduled route network serves 52 domestic and international destinations such as: Singapore, Penang, Kuala Lumpur, Manila and Jakarta, with more than 380 flights from Xiamen per week. A new air route to Osaka, Japan will be launched this coming July.

The Yingtan-Xiamen Railway links up with the na-

tional rail transport system, providing passenger and cargo services to the rest of the country.

Well-developed highway and super highway system connects Xiamen with other parts of China, with transportation companies operating passenger and cargo services, including regular container truck service between Xiamen, Shenzhen and Hong Kong.

### 邮电通讯

卫星地球站已投入使用，长途电话可直接拨世界210个国家或地区及国内1800多个城市，开办了数字数据专线(DDN)、分组交换、电子数据交换(EDI)、邮政特快专递(EMS)、电话信息、图文传真国内智能网被叫集中付费“800”业务等20多项邮电业务，对外通讯十分方便快捷。

### Post & Telecommunication

The Satellite Earth Station is in service. Direct-dial services are available, covering 210 countries or regions as well as 1,800 domestic cities. More than 20 services are provided such as: Digital Data System (DDN), Packet Switching, Electronic Data Interchange (EDI), Express Mail Service (EMS), Telephone Information Service, Facsimile Service and i800i service, etc., giving a quick and convenient connection with the outside world.

## 供水服务

目前日供水能力达 91.5 万吨。可满足到 2005 年特区生产及生活用水需要。

### 一、自来水费用标准

单位：元/月·吨

	水表水费			代收排污排水费
	15 吨以下	16.20 吨	21 吨以上	
居民生活用水	1.00	1.80	2.50	0.12
工业、基建用水	1.00			0.12
商业、经营性用水	1.20			0.12
宾馆、酒店、歌舞厅、桑拿、发廊等用水	1.80			0.12

注：工业企业生活用水：98 年 7 月 1 日起每吨 0.10 元/月，99 年 1 月 1 日起每吨 0.20 元/月计征，原环保部门征收的污水排污费取消。

### 二、增容费（工商企业用水）

用水班制	单班用水			双班用水			三班用水		
表 径	100	150	200	100	150	200	100	150	200
增容费(万元)	32	64	128	64	128	256	96	192	384

## Water Supply

The daily capacity of water supply is 915,000 tons, ensuring abundant potential supplies for both domestic and industrial use up to the year of 2005

### 1. Tap water charge

Unit: yuan / month ton

	Water charge			Pollution discharge and drainage fee
	Below 15 tons	16.20 tons	Above 21 tons	
Domestic users	1.00	1.80	2.50	0.12
Industrial and constructional users	1.10			0.20
Commercial users	1.20			0.20
User in hotel, dancing hall, sauna lounge and beauty parlor etc	1.80			0.20

\* From July 1, 1998, for industrial users, drainage fee will be 0.10 yuan/ month ton, and 0.20 yuan/ month ton from January 1, 1999. The pollution discharge fee collected by Environmental Protection Bureau will be scrapped by then.

### 2. Capacity fee (industrial and commercial users)

Number of shifts	One-shift users			Two-shift users			Three-shift users		
Diameter of meter	100	150	200	100	150	200	100	150	200
Capacity-using fee	32	64	128	64	128	256	96	192	384



## 供电服务

由省电网为主供电，本地区还有备用电厂三座，嵩屿电厂已有二台30万千瓦机组投产，完全能保证生产、生活用电。客户经向电业局申请，在电气工程完成后，从具备供电条件至装表接电的时间不超过十个工作日。

## Electricity Supply

Electricity is mainly supplied by the power grid of Fujian Province and supplemented by three reserve power stations of Xiamen's own. Two generators of 300,000 kW each at Songyu Power Plant are in operation, satisfying the demands of both domestic and industrial consumers. With the completion of electric work, kilowatt-hour meter will be installed and electricity supplied for the eligible applicants within ten working days.



## 供气服务

厦门可以生产和提供各种工业气体：以液体储罐和钢瓶集装形式提供的氧气、氮气、氩气和二氧化碳；系列标准焊接气体和其它混合气体；用于医疗科研的高纯气体；氢气、乙炔、干冰；达到国际最新标准的高品质气体；还有煤气、天然气、石油液化气等工用和民用气体。

## Gas Supply

Various industrial gases of high quality and up to the latest world standard can be manufactured and provided in Xiamen including oxygen, nitrogen, argon, carbon dioxide, stored in tank or cylinder pack; welding gas, gas mixture, high purity gas for both medical and scientific use, hydrogen, ethyne, dry ice as well as coal gas, natural gas and liquified petroleum gas for both industrial and domestic use.

## 金融服务

金融业发达，除国有商业银行和中外全资“厦门国际银行”、外商独资银行“厦门商业银行”外，香港集友银行、香港东亚银行、英国汇丰银行、新加坡大华银行、新加坡华侨银行、美国建东银行、美国标准渣打麦加利银行、法国里昂信贷银行、荷兰商业银行、菲律宾商业银行、泰国盘谷银行等境外银行在厦设立分行；香港恒生银行、美国花旗银行、日本第一劝业银行、菲律宾联盟银行、外资保险公司、美商恒福产物保险股份有限公司等在厦门设立代表处。目前全市拥有各类金融机构600多个。在厦外资企业可得到它们的各种金融服务。

## Banking Services

Banking in Xiamen is up to a high standard. In addition to the state-owned commercial banks, a joint-venture Xiamen International Bank and a wholly foreign-funded Xiamen Commercial Bank, there are branches of overseas banks, namely, Chiyu Banking Co., Ltd.

(Hong Kong), The Bank of East Asia, Ltd. (Hong Kong), Hong Kong & Shanghai Banking Corporation, Ltd. (U.K.), United Overseas Bank Ltd (Singapore), Bank of the Orient (USA), Standard Chartered Bank (U.K.), Credit Lyonnais Bank (France), ING Bank (Netherlands), Bangkok Bank (Thailand) and Commercial Bank of the Philippines, etc., Hangseng Bank (Hong Kong), Citibank (USA), The Dai-ichi Kangyo Bank Ltd (Japan), Allied Bank (Philippines) and The Hartford Fire Insurance Company have established representative offices as well. At present, there are more than 600 financial institutions in operation, rendering various services to the overseas entrepreneurs.

## 文化医疗

厦门科教发达，全市有科研机构120家，高等院校8所，中等专业学校12所，城市人口中具有大专以上学历的占10%，可为企业发展提供各类型的专业



人才。全市医疗机构健全，拥有各类医疗机构1284家。拥有中心血站，正在筹建急救中心。厦门风景秀丽，注重环境和生态保护，环境优美，是国家卫生城市、国家园林城市和国家环境保护模范城市，也是著名的海滨旅游城市。娱乐业发达，拥有高尔夫球场、体育中心及舞厅等设施，除五星级悦华酒店外，还有一批三星、四星高级酒店。

### Culture and medical care

Xiamen is well-developed in science and education, with 10% of its urban residents being of higher learning background. Its 120 scientific research institutes, 8 universities and colleges, 12 polytechnics provide the local industry with skilled workforce and professionals. The medical facilities are fairly complete, with 1,284 full ranging medical establishments. The Blood Bank is available and a first-aid station in preparation. Thanks to the importance attached to environment and ecological protection, Xiamen, reputedly a tourist seaside city, boasts a magnificent view and picturesque environment. It is crowned with National Sanitary City, National Garden City and Model City for Environmental Protection. Recreational facilities are well-established. Golf courses, sports centre, ballrooms, a five-star Mandarin Hotel and a number of 3-star and 4-star hotels are available.

### 海沧投资区

是国务院批准设立的投资区，规划开发面积100平

方公里，目标是建设成为厦门21世纪的新市区，新港区和新工业区。目前交通、通讯、供水、供电、码头等基础设施和土地开发已基本配套，联接厦门的海沧大桥已动工建设，具备全面招商引资条件。海沧地势平坦，人口稀少，拥有优良港口，适合发展大型工业项目，主要兴办资金密集型和技术密集型的石油化工、机械、建材等行业，是厦门市新的最重要的经济增长点。投资区规划为四个功能分区：一是海沧新市区，主要发展商贸、金融、房地产、旅游以及娱乐休闲业等；二是海沧港区，主要发展港口、能源工业、保税工厂及

仓储保税业等；三是南部工业区，主要石油发展化工等工业；四是新阳工业区，以发展机械、电子、化工、建材等工业为主。现区内已兴办和筹办一批大型外资企业，正在成为大型现代化工业区。

### Haicang Investment Zone

With a planned area of 100 sq. km., Haicang Investment Zone was approved by the State Council. The vision for Haicang is to develop itself into a new urban, a new port and a new industrial area for the next century as an extension to the Xiamen Island proper. Infrastructure facilities covering transport, telecommunications, water & power supplies, wharves and land development have been put in place. The construction of Haicang Bridge linking up with Xiamen Island proper has already started. The estate is now all set for occupation. Well endowed with a good natural harbour, Haicang is featured by low population density and even topography suitable for potential development of large industrial projects. Priorities will be given to capital- and technology-intensive industries, such as petrochemicals, machinery and building materials etc. Haicang is considered to be Xiamen's most significant new economic growth area. Four different functional districts have been identified:

\*New Urban District, focusing on the development of commerce and trade, finance, real estate, tourism, recreation & lei-







东渡集装箱码头 Dongdu container docks

sure;

\*Harbour District, mainly specialized in port facilities, energy industry, bonded factories and warehousing & storage;

\*South Industrial District, with emphasis placed on petrochemicals, etc.;

\*Xinyang Industrial District, primarily engaged in machinery, electronics, chemicals and building materials, etc.. As a would-be large modern industrial zone, it has attracted a number of large overseas-funded enterprises.

### 象屿保税区

主要发展国际贸易、对台贸易、转口贸易、保税仓储、出口加工, 以及离岸金融、保险、期货、商品展销、码头经营运输、信息和其它相关业务。区内供电、供水、通讯等设施齐全, 并设有海关、报关行、银行、进出口代理公司、邮电等管理服务机构。象屿保税区对投资者提供最优惠的条件: 兴办企业实行直接登记制; 企业享有进出口经营权; 进口自用的机电设备、建设物资、办公用品免征关税、增值税和消费税; 生产所需的进口机器设备、原辅材料、零部件一律实行保税; 从境外进入保税区的物资, 免征关税和增值

税。区内货物交易, 加工或提供修理和劳务, 免征增值税、消费税; 加工企业进口原料不限量, 不收保证金, 也可以委托区外加工; 生产性企业的产品销售不设置内外销比例; 入区货物保税仓储不受时间限制; 对企业征收的 5 % 的营业税, 返还其中的 10%; 保税区可以开设外汇帐户, 其外汇可以保留现汇或兑换成人民币。企业的中方人员可申领多次往返香港通行证等。

### Xiangyu Bonded Zone

Xiangyu Bonded Zone specialises in international trade, trade with Taiwan, entrepot trade, bonded warehousing & storage, export processing as well as off-shore finance, insurance, futures, exhibition, operation of wharf, transport, information and other relevant businesses. Certain administrative authorities and service agencies, such as Customhouse, Customs Broker, Import & Export Agent, Post & Telecommunication and banks have been set up, while infrastructure facilities of power & water supplies, telecommunications have been built as well. The most attractive incentive packages offered include:

\* Direct Registration System to facilitate the en-



高速公路 Freeway

tries of enterprises;

\*All enterprises are entitled to import and export;

\*Imports of machinery and electronic equipment, construction materials and office necessities for the life of project are exempt from tariffs, VAT and consumption tax;

\*Imported machinery and equipment, raw and auxiliary materials, accessories & repairs required for operational purposes are tariff bonded;

\*Imports to the zone are free of tariffs and VAT;

\*Goods transactions, processing or repairs and services taken place in the zone are exempt from VAT and consumption tax;

\*No ceilings for imported raw materials and no deposits required for processing enterprises. Processing can also be contracted outside the zone .

\*No minimum export requirement for manufacturing enterprises;

\*No time limit for bonded warehousing & storage;

\*10% of Turnover Tax, at a rate of 5%, are refundable;

\*Foreign currency account can be opened, with foreign exchange earning deposited in foreign currency or RMB;

\*Local employees are entitled to applications of multiple-journey Laissez Passers to Hong Kong;

### 厦门火炬高技术产业开发区

是国务院批准的国家级高新技术产业开发区之一，是国家实施“火炬计划”高新技术产业化的基地。规划占地面积2.67平方公里，北距高崎国际机场1.6公里，南离火车站集装箱货运处3.5公里，西至东渡码头2.7公里，紧邻福厦高速公路，海、陆、空交通极为便利。区内的配套服务设施齐全。开发区重点发展电子信息产业，光机电一体化产业。

### Xiamen Torch Hi-tech Industrial Development Zone

With the approval of the State Council, Xiamen Torch Hi-tech Industrial Development Zone is one of the high & new technologies industrial development zones at state level, serving as a Torch Program base for commercialization of high and new technologies. Located 1.6 km south of Gaoqi International Airport, 3.5 km north of Container Terminal of Xiamen Railway Station and 2.7 km east of Dongdu Harbour, the 2.67-sq km-estate is adjacent to the Fuzhou-Xiamen Expressway. It is conveniently accessible by land, sea and air. Supporting facilities are complete. Promising sectors for investment lie in electronics, information technology and photo-mechatronics industries.





# 投资导向

INVESTMENT ORIENTATION



城市基础设施

*A facilities*

机械制造、电工设备及冶金行业

*Machinofacture, electrical equipment and metallurgy industries*

电子及通讯设备制造业

*Manufacturing Industry of electronics and telecommunications equipment*

化学、石化工业

*Chemicals and petro-chemicals*

医药工业及医疗器械制造业

*Pharmaceutical and manufacture of medical equipment*

轻工、纺织行业

*Light industry and textile industry*

建材工业

*Building materials*

新兴产业

*Pioneering industries*

服务业

*Service industries*

社会事业

*Social work*

农业

*Agriculture*

旅游、房地产业

*Tourism, real estate*

投资布局

*Investment layout*







厦门太古飞机维修中心 Taikoo (Xiamen) Aircraft Engineer Company Limited

“九五”期间厦门市重点发展：先进技术型工业、交通运输业、内外商贸业、金融保险业、旅游服务业、建筑房地产业、信息通信业。在先进技术型工业中，除了要优先发展电子、机械、石化和电力四大支柱行业外，还要积极发展高新技术产业和产品出口型企业。厦门市1998年鼓励外商投资的产业和行业：

During the Ninth-five Year Plan period, Xiamen will focus on seven leading industries: advanced-technology industry, transport, commerce and trade, banking and insurance, tourism, real estate, information and communications. As advanced-technological industry is concerned, emphasis will be placed on promotion of high-tech and new industries as well as the four pillar industries, namely electronics, machinery, petrochemical and power. Priority areas for foreign investors are as follows:

## (一)城市基础设施

港口码头设施建设经营；大型液化天然气接收供应站。

## 1. Infrastructure facilities

- \*Construction and management of port facilities;
- \*Large LNG receive-

ing and supply station;

## (二)机械制造、电工设备及冶金行业

客车、摩托车零部件制造；船舶修造；环保机械、工程搬运设备、道路施工机械及配件制造；飞机机载设备修造；港口运输设备修造；模具开发；机械基础件；光机电一体化产品、硬质合金刀具；电工设备；家用小电器。

## 2. Manufacture, electrical equipment and metallurgy industries

- \*Manufacture of components for passenger vehicles and motorcycles;
- \*Ship repairing and building;
- \*Manufacture of machinery for environmental protection and engineering transport equipment, machinery for road construction and its spare parts;
- \*Manufacture and repair of airborne equipment, port handling equipment;
- \*R & D of tooling;
- \*Basic mechanical equipment;
- \*Photo-electromechanical products;
- \*Cutanite;
- \*Electrical engineering equipment;
- \*Handy household electrical appliances.

## (三)电子及通讯设备制造业

集成电路封装、计算机零部件；计算机应用系统；多媒体终端产品；专业商用电脑、专利智能板卡等；软件开发及生产(限合资)；数字、光纤通讯系统；先进通讯产品；微电子及元器件；新型显示器件；光盘基片。

## 3. Manufacturing Industry of electronics and tele-





#### **communications equipment**

- \*Integrated circuit package;
- \*Computer spare parts and computer application systems;
- \*Terminal products of multimedia;
- \*Specialized business computers, patent smart cards etc.;
- \*R & D of software (Joint-venture only);
- \*Digital and fibre-optical communications system;
- \*State-of-the-art communicational products;
- \*Micro-electronics and components;
- \*Up-to-date monitors;
- \*Laser disk drive chip.

#### **(四)化学、石化工业**

基本有机化工原料及中间体; 新型合成材料、制品及配套原料; 功能塑料制品; 合成橡胶、树脂; 子午线轮胎及其它汽车橡胶制品加工; 感光材料、化学助剂、电子化学品等精细化工产品。

#### **4.Chemicals and petro-chemicals**

- \*Basic organic chemical raw materials and mid-body;
- \*New synthetic materials, products and auxiliary

materials;

- \*Functional plastics products;
- \*Synthetic rubber, synthetic resin;
- \*Radial tyre and processing of other automotive rubber products;
- \*Fine chemicals such as sensitised goods, chemical auxiliary and electron chemicals etc.

#### **(五)医药工业及医疗器械制造业**

化学原料药及医药专用中间体; 高效西药成药; 生化药物; 先进高档医疗器械设备。

#### **5. Pharmaceutical and manufacture of medical equipment**

- \*Drugs sourced from chemical raw materials and specialized pharmaceutical midbody;
- \*High-effect western medicine and patent medicine;
- \*Biochemical pharmacy;
- \*State-of-the-art medical apparatus and instrument.

#### **(六)轻工、纺织行业**

新型高级日用轻工产品; 特色食品; 新型、特种化学纤维及其制品; 高支精梳针织用纱; 高档针织服





装系列产品; 机织、针织印染后整理; 新型高档面料及成衣制造; 工业用特种纺织品; 高容量电池、电动汽车燃料电池。

## 6. Light industry and textile industry

- \*New and high quality light industrial products of daily use;
- \*Specialty food;
- \*New specialized chemical fibres and products;
- \*Fine spinning combed yarn for knitting;
- \*Knitted apparel of superior quality;
- \*Post finishing of printing and dyeing of woven & knitted goods;
- \*New shell fabric and wearing apparel of premium quality;
- \*Specialized industrial textile products;
- \*High power capacity battery, fuel cell for electromobile.

## (七) 建材工业

玻璃深加工制品; 玻璃纤维及玻璃钢制品; 高档陶瓷制品及陶瓷原料; 新型轻质建筑材料、墙体材料; 高档化学建材产品及高档装饰装修材料。

## 7. Building materials

- \*Deep-processing products of glass;
- \*Glass fibre and glass fibre reinforced plastics products;
- \*High-grade ceramic and ceramic raw materials;
- \*New and light building materials, materials for

wall;

\*Advanced chemical building materials and decorative & finishing materials of high quality.

## (八) 新兴产业

微电子技术; 新材料技术、生物工程技术; 新能源及节能技术; 同位素辐射及激光技术; 海洋开发、综合治理及利用; 环境污染处理技术。

## 8. Pioneering industries

- \*Microelectric technology;
- \*New material and bio-engineering technologies;
- \*New sources of energy and energy efficiency technologies;
- \*Isotopic element radiation and laser technology;
- \*Marine R & D, comprehensive treatment and utilization of ocean, pollution control technology.

## (九) 服务业

经济、科技信息咨询服务(限合资、合作); 高新技术开发、技术服务; 精密仪器、设备维修; 金银首饰加工及销售。

## 9. Service industries

- \*Economic and scientific information consultancy service (joint-venture or cooperation only);
- \*R & D of new and high technologies, technical





service;

\*Maintenance of precision instruments and equipment;

\*Warehousing and storage service;

\*Working & sales of gold and jewelry.

## (十) 社会事业

文娱设施: 科研、教育事业; 体育设施; 医术水平较高有特色的专科医院。

## 10. Social under-takings

\*Cultural and recreational facilities;

\*Scientific research, education;

\*Sports facilities;

\*Specialized hospitals with skillful professionals.



高尔夫球场 Golf course

## (十一) 农业

水利设施建设; 优质高产新品种(苗种)引进、开发、培育、推广; 大型畜禽生产加工基地; 名优特水产品养殖; 远洋渔业; 农、畜、水产品储藏、保鲜加工新技术; 花卉基地建设。

## 11. Agriculture

\*Irrigation works;

\*Introduction, R & D, breeding, popularization of new varieties of high-yield crops;

\*Large livestock & poultry production and processing bases;

\*Culture of fishery and ocean fishery;

\*New technologies for preservation, refrigeration and processing of farm produce, animal by-products and aquatic products;

\*Flowers planting base;

## (十二) 旅游、房地产业

旧城区改造; 民用住宅建设; 旅游设施建设。

## 12. Tourism and real estate

\*Urban regeneration;

\*Residential housing projects;

\*Construction of tourism facilities.

## 投资布局

(一) 鼓浪屿: 重点发展旅游业、商贸、服务业。

(二) 厦门本岛: 重点发展高附加值、高科技、无污染的工业项目和第三产业项目; 老城区改造; 房地产业。

(三) 集美: 重点发展轻型工业、农业和旅游业项目。

(四) 杏林: 重点发展化工、机械、轻工、纺织、建材等行业。

(五) 同安: 重点发展农业和农副产品加工业、轻工纺织、机械建材等劳动密集型产业和第三产业。

## INVESTMENT LAYOUT

### 1. Gulangyu Islet

Tourism, commerce, trade and hospitality industry.

### 2. Xiamen Island Proper

\*High value-added, high-tech, non-polluting industries and tertiary industries;

\*Urban renewal and development of real estate.

### 3. Jimei

Light industry and tourism.

### 4. Xinglin

Chemicals, machinery, light industry, textile, building materials, etc..

### 5. Tong'an

Agriculture, processing industry of farm produce and sideline products, light industry, textile, machinery and building materials, labor-intensive industry and tertiary industry.

Investment policy



# 投资政策

INVESTMENT POLICY



税收

*Taxation*

外汇

*Foreign exchange*

劳务

*Labour*

土地

*Land*

环保

*Environmental protection*

人员出入境管理

*Entry and Exit Regulations*





九·八中国投资贸易洽谈会 China Investment and Trade Fair held on September 8th

## 税收

### 一、所得税

外商投资企业和外国企业所得税税率为15%；外商投资企业免征地方所得税。

从事工业、交通运输业(不含客运)、农业、林业、牧业等生产性企业，经营期10年以上的，可从获利年度起，头两年免征、后三年减半征收所得税；投资兴建港口、码头的企业，经营期在15年以上的，可从获利年度起，头五年免征、后五年减半征收所得税；上述减免税期满后，凡当年出口产品值达到当年产品产值的70%以上，外汇收支平衡有余，可减按10%税率征收；先进技术型企业在减免税期满后，也可在以后的三年内减按10%税率征收。

外方投资额超过500万美元的服务性企业，经营期在10年以上，可申请从获利年度起，头一年免征企业所得税，后两年减半征收企业所得税。

企业发生年度亏损，可以从下一年的所得中提取相应的数额加以弥补，下一年度的所得不足弥补时，可以逐年提取所得继续弥补，但最长不得超过五年。

外商投资企业的外国投资者，从企业取得的利润直接投资于该企业或在厦门开办其它企业，经营期5年以上，可退还再投资部分已缴纳所得税的40%的税款。再投资兴办扩建产品出口企业或先进技术企业，经营期5年以上，全部退还再投资部分已缴纳的企业所得税。

企业所得税采取按年计征，分季预缴的办法。

## Taxation

### 1. Corporate tax

The corporate tax rate for foreign-funded enterprises and foreign enterprises is 15%. Foreign-funded enterprises are exempted from local income tax.

Productive enterprises engaged in industry, transportation (excluding passenger transportation), farming, forestry and animal husbandry with an operation period of more than 10 years are entitled to the tax holiday for the first 2 profit-making years and a 50% tax concession for the following 3 years. Enterprises investing in the construction of wharf and docks with an operation period of more than 15 years are entitled to the tax holiday for the first 5 profit-making years and a 50% tax concession for the following 5 years. At the maturity of the above-mentioned tax holidays and concessions, enterprises with advanced technology will enjoy a preferential tax rate of 10% for the following 3 years, and enterprises that export 70% of their yearly output and generate a foreign exchange surplus are eligible for the same reduced tax rate of the year.

Enterprises of service industry with foreign investment exceeding US\$5 million and an operation period of more than 10 years are qualified for the tax exemption for the first profit making year and