

DIRECTORY OF TOURIST PROJECTS
FOR FOREIGN INVESTMENT

ZHEJIANG PROVINCE



浙江省旅游项目招商指南

浙江省旅游局

ZHEJIANG PROVINCIAL TOURISM BUREAU

DIRECTORY OF TOURIST PROJECTS
FOR FOREIGN INVESTMENT

ZHEJIANG PROVINCE



浙江省旅游项目招商指南



浙江省旅游局

ZHEJIANG PROVINCIAL TOURISM BUREAU

中國杭州石函路一號

ADD: 1 ShiHan Rd., Hangzhou, China

PC: 310007

TEL: 0086 - 571 - 85150083 85150285

FAX: 0086 - 571 - 85157073

www.tourzj.com

DIRECTORY OF TOURIST PROJECTS
FOR FOREIGN INVESTMENT

ZHEJIANG PROVINCE



浙江省旅游项目招商指南



目錄

CONTENTS

浙江旅遊投資環境	3
The Tourism Investment Environment in Zhejiang Province	
中共浙江省委、浙江省人民政府關於進一步加快旅遊業發展若干意見的通知	4
Circular of Zhejiang Provincial CPC Committee and Provincial Government Concerning Opinions on Further Accelerating Tourism Development	
浙江省人民政府關於鼓勵外商直接投資的有關政策	9
Zhejiang Provincial People's Government Policy Related with Encouraging Foreign Direct Investment	
關於鼓勵外商直接投資若干政策的通知（十條）	13
Circular of Several Policies to Encourage Direct Foreign Investments (10 Articles)	
關於調整進口設備稅收政策的通知	16
Circular of Policies of Adjusting the Taxes for the Imported Equipment	
浙江省地圖	18
Map of Zhejiang	
杭州旅遊招商合作項目	19
Projects for Foreign Investment and Cooperation Hangzhou	
寧波旅遊招商合作項目	30
Projects for Foreign Investment and Cooperation Ningbo	
溫州旅遊招商合作項目	41
Projects for Foreign Investment and Cooperation Wenzhou	
紹興旅遊招商合作項目	52
Projects for Foreign Investment and Cooperation Shaoxing	
金華旅遊招商合作項目	65
Projects for Foreign Investment and Cooperation Jinhua	
嘉興旅遊招商合作項目	69
Projects for Foreign Investment and Cooperation Jiaxing	
湖州旅遊招商合作項目	87
Projects for Foreign Investment and Cooperation Huzhou	
麗水旅遊招商合作項目	96
Projects for Foreign Investment and Cooperation Lishui	
衢州旅遊招商合作項目	104
Projects for Foreign Investment and Cooperation Quzhou	
台州旅遊招商合作項目	107
Projects for Foreign Investment and Cooperation Taizhou	

THE TOURISM INVESTMENT ENVIRONMENT IN ZHEJIANG PROVINCE

浙江旅游投資環境

■ 浙江省地處中國經濟最活躍的上海經濟區，外向型經濟發達，旅游資源豐富，擁有馳名中外的杭州西湖、錢江觀潮、海天佛國普陀山、東南形勝雁蕩山等一大批旅游勝地，并有杭州—千岛湖—黃山等旅游線，是中國著名的旅游省之一。

■ 浙江擁有 11 個國家級風景區、35 個省級風景區、28 處國家級文物保護單位、322 處省級文物保護單位，57 處國家級和省級森林公園、1 處國家級旅游度假区和 11 處省級旅游度假区。2000 處浙江省接待海外旅游者 112.58 萬人次，接待國內旅游者 5870 萬人次，旅游總收入 472.7 億元人民幣，名列全國前茅。

■ 浙江的旅游交通有了很大發展，全省已開通的民航機場有杭州、寧波、溫州、義烏、黃岩、衢州、朱家尖等七處，正在籌建的有金華、麗水等二處，年客運量達 350 萬人次。鐵路交通方面，杭州至上海、杭州至江西等後線，以及金華至溫州鐵路已開通。目前浙江省的寧波、椒江、溫州已有客貨海輪與日本、香港通航。溝通溫杭甬的高速公路已于 1998 年全線通車。

■ 目前，浙江擁有星級飯店 600 座，共有客房 5 萬間；擁有涉外旅游汽車 4000 余輛，旅游船 280 艘。

■ 浙江省豐富旅游資源，不斷增長的國際國內旅游客源，為外商來浙江獨資或合資、合作與辦旅游類項目，進行旅游資源開發，娛樂設施建設，創造了廣闊的前景。

■ Located in Shanghai economic zone that is most dynamic in China, Zhejiang province enjoys a developed export-oriented economy and the abundant tourism resources. Zhejiang is one of the best-known tourist provinces in China. There are several golden tourist route of Hangzhou-One Thousand-islet Lake—Mount Huangshan, the charming West Lake in Hangzhou known throughout the world, the fascinating Qiantan River Tidal Bore, the famous Buddhist Temple at Mount Putuo and the magnificent Mount Yangdang, etc.

■ In Zhejiang province, there are 11 scenic spots at state level and 35 ones at provincial level, 28 cultural relics spots protected at state level and 322 ones at provincial level, 57 state level and provincial level forest parks, one state level and 11 provincial level tourist resort areas. In 2000, some 1.12 million overseas tourists and 58.7 million domestic tourists visited Zhejiang province with the revenue of 47.27 billion RMB yuan, which was listed on the top of the whole country.

■ The transportation for tourists in Zhejiang province has been developed rapidly. Zhejiang has seven airports located at Hangzhou, Ningbo, Wenzhou, Yiwu, Huangyan, Quzhou and Mount Putuo respectively with an annual transportation capacity of 3.5 million passengers, and two new airports in Jinhua city and Lishui city that are under the construction. The Hangzhou-Shanghai, Hangzhou-Jiangxi double-track railroads and the Jinhua-Wenzhou railroad have been put into operation. The regular passenger or cargo ship lines stretch from Ningbo, Jiaojiang and Wenzhou to Japan and HongKong. The Shanghai-Hangzhou-Ningbo Expressway was open to traffic completely in 1998.

■ There are 600 hotel with 50,000 rooms, 4000 limousines and buses, and 280 tourist boats are available to the overseas visitors in the whole province.

■ The rich tourism resources and the increasingly growth of overseas and domestic tourists in Zhejiang province have created the broad prospect for the foreign businessmen whom to invest the tourist projects and to develop the tourist resources and the tourist facilities in the form of wholly foreign-owned, joint-venture or cooperation.



中共浙江省委、浙江省人民政府 關於進一步加快旅遊業發展若干意見的通知

爲了充分發揮我省旅遊資源豐富的優勢，加快把旅遊資源大省轉變爲旅遊經濟大省，促進全省經濟社會持續、快速、健康發展，中共浙江省委、浙江省人民政府於1998年10月20日發出《關於進一步加快旅遊業發展若干意見的通知》，全文如下：

一、切實把旅遊業作爲我省國民經濟的一個支柱產業來發展

1、旅遊業是當今世界經濟中發展勢頭強勁和規模最大的產業，旅遊業關聯度高，綜合性強，其發展水平是一個國家和地區經濟發展、社會進步、人民生活質量的重要標誌之一。旅遊業的發展在帶動相關產業發展、優化經濟結構、創造就業機會、豐富人民生活、加快對外開放步伐、提高社會文明程度等方面都起着越來越重要的作用。我省旅遊資源得天獨厚，經濟社會比較發達，地理位置較爲優越，發展旅遊業具有巨大潛力和突出優勢。各級黨委、政府要進一步提高對旅遊業發展重要性的認識，增強責任感，切實把旅遊業作爲全省經濟結構調整的重點、新的經濟增長點和國民經濟的一個支柱產業來發展。

2、我省旅遊業發展的指導思想是：進一步解放思想，抓住機遇，不斷創新，充分調動各個方面的積極性，發揮資源和区位优势，加強市場開拓，加強產品開發，加強環境建設，加強行業管理，盡快使旅遊業成爲重要支柱產業。同時，注重直接效益與社會效益、環境效益的有機統一，努力把浙江建設成爲具有國際影響、國內競爭優勢的旅遊經濟大省。

3、我省旅遊業發展的目標是：到2002年，接待海外旅遊者有107萬人次，旅遊創匯6.8億美元、接待國內旅遊者5100萬人次，國內旅遊收入452億元，旅遊總收入508億元，相當於國內生產總值的7.7%，到2010年，接待海外旅遊者158萬人次，旅遊創匯17.4億美元，接待國內旅遊者8400萬人次，國內旅遊收入1580億元，旅遊總收入1874億元，相當於國內生產總值的9.6%。

二、多方籌資，加大對旅遊業的投入

4、加大對旅遊業的投入，更好地發揮政府投資的引導作用，“九五”後三年，省政府每年安排4000萬元資金，投入發展旅遊業，主要用於：支持旅遊人才的培養和旅遊院校的建設；支持開發有特色、上品位、對縮短旅遊淡季有明顯作用的项目；支持新發現的有重大文物價值的可供旅遊業開發的项目；支持有利於全省旅遊業連城成網，對發揮整體效應有直接作用的交通、信息、安全設施等方面的项目；支持有特色的重點旅遊產品的開發。省屬旅遊企業上繳所得稅的省得部分，由省財政作爲籌動資金納入省旅遊發展統籌資金帳戶，專項用於旅遊業發展。各市（地）、縣（市）政府也要安排旅遊發展資金，並逐年有所增加，各級政府和省級有關部門認真貫徹落實《關於轉發省旅遊局、財政廳、地方稅務局〈浙江省旅遊發展統籌資金征收管理使用辦法〉的通知》（浙政辦發〔1997〕年300號），從加快全省旅遊業發展的大局出發，加大統籌資金的征收力度，合理用於旅遊業的開發建設。省政府辦公廳會同有關部門加強對統籌資金征收管理使用的監督檢查。

5、堅持“誰投資、誰受益”的原則，採取優惠政策，吸引更多經濟成分參與旅遊業的開發和建設。鼓勵外商投資符合國家產業政策的旅遊項目。凡外商（含港、澳、臺商）投資開發旅遊項目，可享受浙政〔1998〕9號文件規定的有關優惠政策。對在荒山、荒地、荒灘、荒水進行旅遊業開發的外商投資企業，投資年限在十年以上的，經批准可免繳土地使用費。放寬國有企業、集體企業、個體、私營企業特別是企業集團、上市公司投資旅遊項目。對經權限部門批准由上述企業投資興建的旅遊區內風景區的保護、道路建設和水電通訊，其投資方向調節稅按零稅率執行。旅遊項目開發和建設進口所需的先進技術和設備以及施工機械等，符合國發〔1997〕37號文件有關規定的，可按規定免稅關稅及進口環節增值稅。對符合國家產業政策導向的開發性旅遊設施項目建成營業後，從獲利年度起，三年內所征的所得稅照額以上上繳人民政府批准。屬於地方所得部分，由財政部門全部或部分返還。投資大型旅遊項目的投資者，對相關服務項目可享有優先權。

6、支持旅遊開發企業通過申請發行股票、債券等直接融資手段，吸納海內外資金發展旅遊業。各有關部門和市（地）要積極配合，組織浙江旅遊控股集團有限公司，并獨家發起成立浙江旅遊發展股份有限公司，爭取股票上市，擴大直接融資範圍，創造條件，通過途徑來籌集資本市場的融資渠道。

三、加快重點旅遊項目和旅遊度假區的開發建設

7、開發建設一批重點旅遊項目。針對我省旅遊項目開發分散、檔次偏低、規模偏小的問題，實施“精品名牌”戰略，按照“高起點規劃、高品位建設、高標準發展”的要求，因地制宜，制定科學的旅遊業發展規劃，分層次排出一批特色鮮明、內涵豐富、具有較強吸引力的重點旅遊項目，在三至五年內，集中力量，明確責任，進行開發建設，對這些重點項目，要採取扶持政策，金融部門實行信貸傾斜，主管部門對列入省重點項目的，在用地上予以支持。

8、加大省級以上旅遊度假區的開發和建設。區內外商投資企業在投資總額內進口自用按規定不能免稅的建築材料，生產經營設備、常駐的境外客商和職員進口合理數量的安家物品，所繳納的關稅和進口環節增值稅，可視財力情況，經縣以上級人民政府批准，用該企業投資營運後所繳納的企業所得稅分年度返還。外商在中區境內設立機構而有來源於度假區的利潤、股息、利息、租金、特許權使用費和其它所得的，除依法免繳所得稅以外，可以減按20%稅率繳納所得稅。省級以上旅遊度假區內土地使用者應繳納的土地有償使用費從該區批准開辦之日起，除規定上繳中央財政和土地復墾基金外，其餘的五年內全部留在區內用於基礎設施建設。

由外地到省級以上度假區工作，并具有合法居住條件的中（高）級職稱以上的人員，按有關規定，經公安機關審批，可在當地落戶。

CIRCULAR OF ZHEJIANG PROVINCIAL CPC COMMITTEE AND PROVINCIAL GOVERNMENT CONCERNING OPINIONS ON FURTHER ACCELERATING TOURISM DEVELOPMENT

Zhejiang Provincial CPC Committee and Provincial Government issued a Circular Concerning Several Opinions on Further Accelerating Tourism Development on October 20, 1998. It aims to bring the superiority into full play of our abundant tourism resources, accelerate the shift from a giant tourism resource province to a giant tourism economic one and boost sustained, rapid and sound economic and social development. The full text reads as follows:

1. Earnestly developing tourism as a pillar industry in our provincial national economy

(1) Tourism is an industry keeping the largest scale and strong momentum in today's world economies. Tourism sector is one of crucial symbols for economic development, social progress and people's living standards in a country or region due to its high interrelation and strong comprehensiveness. The development of tourism plays an increasingly important role in promoting the development of correlated industries, optimizing economic structures, creating job opportunities, enriching people's life, expediting the pace of opening-up to the outside world and upgrading social civilization. Our province enjoys exceptional advantages in tourism resources, considerable rapid economic and social development and favorable geographic location. There exists great potential and outstanding superiority in the development of tourism industry. The Party committees and governments at all levels should enhance their understanding on tourism development, strengthen a sense of urgency, and earnestly develop tourism as a pillar industry in our provincial national economy. It has become a top priority in structural adjustment of our provincial economy and a new economic growth point.

(2) The guiding thinking in the development of our provincial tourism lies in respects such as further emancipating the mind, seizing the opportunity, continuing innovation, fully mobilizing various enthusiasm, bringing into full play of resources and regional advantages. It aims to turn tourism into a crucial pillar industry as quickly as possible by intensifying market exploration, product development, environmental improvement and industrial management. Meanwhile, it is imperative to attach importance to the organic unification between economic, social, and environmental benefits, and endeavor to build Zhejiang into a tourism and economic powerhouse with international influential strength and domestic competitive advantages.

(3) The development targets in our provincial tourism: By the year 2002, we shall be able to receive 1.07 million overseas tourists, with exchange earnings of 680 million USD; 51 million domestic tourists, with earnings of 45.2 billion RMB yuan, totaling 50.8 billion RMB yuan generated from tourism, equivalent to 7.7% of GDP. By the year 2010, we shall be able to receive 1.58 million overseas tourists, with exchange earnings of 1.74 billion USD; 64 million domestic tourists, with earnings of 153 billion RMB yuan, totaling 167.4 billion RMB yuan, equivalent to 9.6% of GDP.

2. Raising funds through multiple channels and enlarging input in tourism

(4) Enlarging input in tourism, with government investment playing a role of the lead. In the next three years of the Ninth Five-Year Plan Period, the provincial government will put 40 million RMB yuan annually into tourism development. The funds are mainly used as support to such aspects as talent training and higher learning institutions building in tourism sector, developing distinctive and top-grade tourism projects dramatically shortening dull seasons, developing newly-discovered spots with noticeable relic value or tourism potential. Besides, they also aim at developing those projects beneficial to linking tourist routes in the whole province and such facilities as communication, information and safety playing a positive role in producing overall effects, and developing major tourist distinctive commodities. The province-retained portion of the income tax paid by tourism enterprises under the province serving as start-up funds of provincial finance enters the unified-planning fund account for tourism development in the province, which is specifically used for the development of tourism. Governments at various municipalities (prefectures) and counties (municipalities) should also allocate and annually increase the fund to some extent for tourism development. Various governments and relevant provincial-level authorities should earnestly implement the Circular Transmitted by Provincial Tourism Administration, Financial Department and Local Taxation Bureau on Collection and Application of Unified-Planning Funds for Zhejiang's Tourism Development issued by Zhejiang Provincial Government Office (No.300, 1997). Proceeding from the overall situation for accelerating tourism development of the whole province, it is necessary to intensify the collection of unified-planning funds for proper use in tourism development and construction. The provincial government office should, in collaboration with concerned authorities, strengthen supervision and inspection on the collection and application of the unified-planning fund.

(5) By adhering to the principle of "whoever makes investment will benefit" and adopting preferential policies, we should attract diversified economic components to participate in the development and construction of tourism, and encourage foreign businessmen to invest in tourism projects in conformity to the State industrial policies. When making investment in tourism project, foreign investors (including those from Hong Kong, Macao and Taiwan) will enjoy the relevant preferential policies stipulated in the document (No.9, 1998) issued by Zhejiang Provincial Government. Foreign-invested enterprises who make investment in developing tourism projects in barren hills or slopes, waste beaches or waters for a period over 10 years shall be exempted from land-use fees with approval of concerned authorities. State-owned enterprises, collective enterprises, individual or private enterprises, especially enterprise groups

and listed companies are encouraged to make investment in tourism projects. With approval from relevant authorities, the income adjustment tax will be levied on the basis of zero tax rate for those investors engaged in scenic spots protection, road construction, water, power and communications within the tourism area invested and built by the above enterprises. Import advanced technology, equipment or construction machinery necessary for the development and construction of tourism projects are exempted from tariff and import-related value-added tax when they are in conformity to stipulations in the document No. 37, 1997 issued by the State. With the approval of above county-level people's governments, locality-retained portion of paid income tax can be refunded partially or wholly by financial authorities in the first three years from the year of profit-making for development-oriented tourism facilities projects in compliance with the State industrial policy guidance. The investors making investment in large-sized tourism projects will enjoy priority rights for relevant services.

(6) Superior tourism enterprises are supported to adopt financing means such as shares or bonds floatation through application so as to take in overseas or domestic funds for the development of tourism. The relevant departments should in well collaboration with municipalities (prefectures) to set up Zhejiang Provincial Tourism Controlling Group Ltd Co, and as a solely initiator to establish Zhejiang Tourism Development Ltd Co, striving for earlier stock listing. We should make efforts to expand direct financing ranges and create conditions for setting up financing channels accessible to international capital markets.

3. Accelerating development and construction of key tourism projects and tourist holiday-making regions

(7) Developing and building up a batch of key tourism projects. In order to tackle the problems existing in our tourism projects, such as scattered development, lower grade and smaller scale, it is necessary to adopt the strategy of "exquisite products and brand names", and work out a scientific plan for tourism development in line with local conditions and in conformity to the requirements of "high starting-point program, top-notch construction and high-standard development". A multi-level batch of key tourism projects characterized by distinct features, profound connotation and strong attraction will be developed and built up with concentrated strength and clear-cut responsibilities in three to five years. Supporting policies should be adopted towards those key projects with credit grant tilted to them by financial departments. Land management administration should support key provincial-level projects in terms of land use.

(8) Accelerating the development and construction of tourist holiday regions at provincial- or higher- level. The tariff and import-related value-added tax paid by foreign-invested enterprises in the regions for import self-used building material and equipment taxable for production and management within their total investment, and that paid by resident overseas businessmen and staff for their import reasonable amount of settlement goods and materials can be refunded per annum with approval of above county-level people's governments, depending on their financial capability, with business income tax paid by the enterprises. Foreign businessmen with their agencies set up in China who receive profits, share dividends, interest, rental, fees of chartered rights and other incomes shall pay their income tax with a 20% tax rate reduced, besides enjoying income tax exemption according to law. Reimbursable land-use fees such as leased charges for land-use rights within provincial-level tourist holiday-spending regions can be retained in the first five years from the date of approval, for infrastructure construction, except some of them handed over to the central financial authorities and used as funds for land reclamation.

Middle-level or senior technical personnel coming from other places to the provincial-level holiday-spending regions for work can settle down if they possess legal residence conditions with the approval of public security organ.

4. Deepening reform and promoting healthy and rapid development of tourism enterprises

(9) In accordance with the requirements of "Intensifying majors and loosening minors", tourism giant enterprises and conglomerates are to be set up by alliance, merger and acquisition with capital as the link. The newly-founded tourism giant enterprises and conglomerates will be bolstered in terms of funds, credits and refund of income tax so that they can develop rapidly, realizing scale efficiency and taking the lead among their counterparts. Medium and small-sized tourism enterprises are encouraged to shift their operating mechanism and speed up their development by adopting unification, leasing, contract, selling and shareholding cooperative system. Tourism agencies shall actively investigate and adopt shareholding cooperative system where enterprise managers and business backbones hold big shares, while ordinary employees join stock. Pilot programs for public bids such as leasing, contract and selling of tourism agencies can be carried in a planned way. Individual or private enterprises should be encouraged to participate in bidding. We shall make great efforts to set up Sino-foreign joint venture tourism agencies. Tourist restaurants and hotels should actively adopt chain management system and form business networks with capital and brand as the link so as to enlarge market share. Other tourism enterprises should also formulate effective performance system and flexible operating mechanism in line with their respective actual conditions so as to sharpen their competitive edge.

5. Energetically developing, producing and selling tourism commodities

(10) It is necessary to speed up the development of tourist necessities, handicrafts and souvenirs with high quality, novel style, lower price and local flavor to meet market demands, and constantly increase the proportion of tourist commodities in the revenue generated by tourism. In order to encourage the development of tourist commodities and new products, the producers listed in provincial-level development plan for tourist commodities are allowed to retain 1% of their sales income as technical development expenses, which are counted in overhead as specific funds for specific purpose. Income tax paid by designated provincial-level production enterprises of tourist commodities shall be refunded partially or wholly according to their financial strength in the last three years of the Ninth Five-

Year Plan Period by their application and with the approval of above county-level people's governments. This sum of funds shall be used in their technical renovation, commodity production and promotion, aiming at increasing reserve vigor for the development.

6. Strengthening tourism publicity and promotion

(11) A batch of multi-regional exquisite tourist products should be put in domestic and overseas markets through joint hands between province, municipalities (prefectures) and counties (municipalities), coordination between tourism departments and tourism enterprises, concerted promotion jointly by relevant departments for enhancing overall promotion effects. Financial departments at all levels should allocate and gradually increase a certain sum of funds per annum for tourism promotion. Publicity departments and information units such as radio, television, newspaper and magazine should list tourism promotion into their annual plans and intensify publicity by opening special tourism promotion columns. Tourism departments should carry out various promotion activities both at home and abroad in line with markets demands, and actively participate in global tourism fairs. They should invite domestic and overseas tourism organizations, tourism firms and journalists to visit Zhejiang in a planned way for investigations and coverage, and publicize our abundant and colorful tourist products through multiple channels. Besides, they should improve promotion measures by taking advantages of updated information technology. Personnel engaged in tourism business abroad in compliance with the State relevant stipulations just go through one-time examination and approval procedure, which is valid many times within one year.

(12) Major tourism festivals celebrating activities such as the Qianjiang Bore Viewing Festival should be properly arranged to fully display tourism images. Relevant departments and municipalities and counties should make concerted efforts and close cooperation so as to improve festival atmosphere, enrich connotation, enhance attraction and bring higher popularity.

7. Further improving professional qualifications of personnel engaged in tourism

(13) Multi-level and multi-channel training programs for tourism managerial personnel and servants should be formulated by tourism departments to meet the overall requirements of the provincial tourism development plan and the demand of tourism development in the whole province. It is imperative to foster high-quality senior tourism talents by taking advantages of the existing tourism colleges and departments in our province. We should endeavor to run well tourism schools and create conditions for nurturing middle-level tourism talents. Continuous education and job training programs for personnel engaged in tourism sector should be actively carried out to gradually improve service quality and realize the goal of all employees with qualification certificates. It is necessary to strengthen the introduction of overseas intelligence and outbound training programs in tourism domain. The measures of "inviting in and sending abroad" shall be adopted. For instance, international tourism organizations and tourism conglomerates shall be invited to Zhejiang for lectures and instructions, or domestic tourism managerial personnel, teachers, managers of tourism agencies or hotels, developers or designers of tourism communities shall be sent abroad for professional training. Governments at all levels should inject more input into tourism education and training, and provide fund guarantee for tourism education and training.

8. Energetically creating excellent tourism environment

(14) All localities and relevant departments should foster grand tourism concept, attach importance, show concern, give support and participate in the development of tourism. They should earnestly strengthen the construction of urban infrastructures, improve urban landscapes and enhance urban grades. It is necessary to attach importance to the construction of State roads, provincial roads and other roads accessible to scenic spots. Communication departments should list it into construction plan according to the overall plan and potential fund capacity. Tourism departments should strengthen ties with civil aviation, railway and public traffic authorities, and try their best to possibly earlier open chartered airplane and non-stop flight routes leading to the main tourist sources and outbound destinations, increase tourism-oriented public commuters and passenger transport special routes. In addition, it is necessary to speed up the construction of hotels affordable for domestic tourism consumption level such as domestic tourist chain hotels to meet the needs of broad tourists.

(15) Firmly developing service awareness and creating excellent environment for tourism development. Public security departments should reform the security management system for existing tourist and foreign-related hotels according to the actual conditions in our province and standardize management extent of authority so as to avoid multi-level management. By doing so, a set of public security system for hotels in line with Chinese actual situation can be formulated. Financial and general pricing departments should smoothen and rectify the administrative charges and service charges born by tourism-related enterprises in combination with consumption and burden-reducing work. From now on, relevant departments and units collecting fees from tourism enterprises should apply for fee-collection permits according to concerned regulations, and collect fees in accordance with the items and standards specified in the permit. Construction and electricity power departments should collect water and power expenses from tourism and foreign-related hotels strictly according to stipulations made by pricing departments. Public security, communication and tourism departments should make joint efforts to set accommodation roads for tourist groups or teams in airports, stations, wharves and scenery areas (or scenic spots) for the convenience of tourist's sight-seeing and travelling.

(16) Earnestly strengthening management over tourism sector. It is imperative to speed up drafting of localized laws, rules and regulations concerning the management on tourist and foreign-related hotels and tourist guides. The provincial tourism department should formulate service norms and industry standards concerning tourist and foreign-related hotels, designated shops and restaurants in accordance with the State and provincial stipulations. It is necessary to intensify law enforcement and standardize tourism markets.

Tourism, public security, pricing, industrial and commercial departments should coordinate closely, and resolutely prohibit interlope and out-of-range business. Strengthen management over tourist commodities and service charges, and stop unfair competition so as to maintain normal market order. Set up and improve tourism quality supervision and claim-settlement systems so that tourists' legal rights and interests can be guaranteed.

9.Strengthening leadership to and management on tourism sector in the whole province

(17) It is imperative to bring the leading group for provincial tourism development into full play, regularly study and coordinate major issues concerning tourism development in the whole province. The Provincial Tourism Bureau, as a functional department of the provincial government in charge of tourism sector and an administrative body of the provincial tourism development leading group, should carry out industry management by law on the tourism sector in the whole province. It should establish and improve a series of industry management systems, and formulate tourism industrial management system suitable for socialist market-oriented economy.

(18) Party committees and governments at all levels should earnestly strengthen leadership to tourism sector and put tourism work on their crucial agenda. All municipalities (prefectures) and counties (municipalities) should make bold investigations and set up tourism management system suitable for their local conditions. Major tourism municipalities (prefectures) and counties (municipalities) should establish tourism leading group or tourism regulatory committee so as to strengthen leadership to tourism, study and coordinate major problems concerning local tourism development. Counties (municipalities) may set up administrative bodies beneficial to tourism development in line with the principle of integrating scenery and tourism, combining resources and markets, unifying development and protection and in consideration of their actual conditions. Unified administrative bodies such as regulatory committees can be established in major tourism regions, especially provincial-level (or above) major scenery resorts and tourist holiday-spending regions. They can carry out administrative work in the resorts or regions under the leadership of local peoples governments, coordinate relations between various aspects and guarantee an effective performance in management over tourism regions.

Various relevant departments should, in the spirit of actively nursing and supporting tourism development, work out corresponding workable detailed implementation rules. All municipalities (prefectures) should formulate correlated policies and measures to bolster tourism development according to the spirit of this circular and in combination with their own actual conditions.

浙江省人民政府關於鼓勵外商直接投資的有關政策

為在新形勢下更加積極、合理、有效地吸收外商直接投資，加快浙江開放型經濟發展步伐，促進全省經濟實現兩個經濟發展戰略目標，特制定此政策。根據國家有關政策、法規和浙江的實際，浙江省人民政府日前頒布了浙政[1998]8號《關於進一步改善外商投資軟環境的決定》和浙政[1998]9號《關於鼓勵外商直接投資若干政策的通知》等文件，主要內容如下：

關於進一步改善外商投資軟環境的決定（二十條）

一、加強領導和服務

1、各級政府要切實加強對利用外資工作的領導，把利用外資工作作為一項重要工作來抓，認真落實利用外資工作目標責任制，及時研究協調利用外資工作中的重大問題。各級政府的有關綜合部門和行政執法部門要依法對外商投資企業進行監督、管理，維護外商投資企業的正常經營活動和合法權益。

2、省、市、縣都要建立為外商投資服務的專門機構。縣（市）一般也要建立為外商投資服務的專門機構，實行無縫服務。對外商投資重大項目，當地政府要成立項目小組，搞好協調、跟蹤服務；對一般項目，也要指定專人，幫助外商投資企業解決建設和生產經營過程中遇到的困難和問題。

二、簡化審批手續，提高辦事效率

3、外商投資項目審批實行環節精簡、確定部門、牽頭協調、限時審批的工作機制。每個環節指定一個部門牽頭，相關部門確定責任人並實行A、B角制度。實行項目審批公示制、工作日制、承諾制，所有與外商投資項目有關的審批部門和單位，都要進一步轉變工作作風，強化服務意識，增加工作透明度，公開辦事內容和程序，簡化手續，提高辦事效率；對涉及外商投資項目的審批事項必須提出明確的工作日時限，公開承諾，在工作日時限之內不能完成的，必須作出解釋。

4、對外投資項目審批，歸併為項目建議書、可行性研究報告審批、合同、章程審批、工商登記、初步設計審批、土地審批、建設、規劃審批等6個主要審批環節。各級政府的有關綜合和管理部門，要切實做好主要審批環節的牽頭協調工作，計委（計經委）或經委負責外商投資項目建議書、可行性研究報告的審批和審批前置工作的協調，外經貿部門負責合同、章程的審批和審批前置工作的協調，工商部門負責工商登記和工商登記前置工作的協調，初步設計審批部門負責審批過程中的協調，土地管理部門負責土地審批和審批前置工作的協調，建設、規劃部門負責項目建設、規劃的審批和審批前置工作的協調，各審批相關部門和單位都要配合牽頭協調部門做好工作，提高工作效率，確定專人負責和聯繫代理人，實行A、B角制度。

對總投資在3000萬美元以上的大項目和其它需要上報國家批准的外商投資重點項目，省計劃、外經貿部門和項目所在地政府及時了解掌握項目進展情況，並確定專人，對項目進行跟蹤服務。

5、招標投標等事項，土地評估、設計、招標投標等事項，投資者有權自主選擇有相應資質的中介服務機構辦理，對政府主管部門屬的中介服務機構受理服務的，工商管理部門和政府主管部門有責任要求、監督中介服

務機構公開承諾、合理收費、提高服務質量、必要時要做好協調工作。

6. 對十產品技術成熟、工藝簡單的限額以下外商投資項目，可行性研究報告審批時，主管部門可以技術經濟評估報告、環境影響評價意見等為依據，原則上不再召開項目論證會。

7. 對下列限額以下的外商投資項目，合同、章程按規定由外經貿部門審批，審批前不再召開論證會。

8. 在大城市市區的外商投資項目，其規劃方案由規劃主管部門審批，審批前不再召開論證會，其它地區的外商投資項目一律不實行規劃方案審批制度。

9. 對在省級以上經濟（技術）開發區的外商投資項目，開發區管委會應實行“一條龍”服務，代理投資者或協助投資者盡快辦理有關審批手續。

10. 對屬于登記性質的環節，如外商投資企業的稅務登記、外匯登記、海關注冊登記、商檢注冊登記等，手續齊備的，應隨到隨辦，并在1個工作日內辦妥。

11. 積極創造條件，探索運用電子技術等現代手段對外商投資項目進行審批管理與服務的途徑，提高辦事效率。

三、規範收費行為，減輕外商投資企業負擔

12. 涉及外商投資企業的行政事業性收費要嚴格按國家規定執行，除法律、法規、規章規定及省政府權限部門出臺收費項目外，各市（地）、縣（市）不得出臺收費項目，已經出臺的一律取消，對准予收費的項目，實行收費登記卡和收費許可證制度。收費登記卡由各級物價部門向企業發放；收費單位應向各級物價部門申請收費許可證，同時使用由財稅部門統一印制的收費單據。收費單位收費時，須持收費許可證，并在收費卡上逐項填寫收費時間、項目和標準、金額、依據、票據種類、收費單位等。收費人員應簽名蓋章，以備查驗。

13. 切實減輕外商投資企業負擔。工本費、資源補償性收費嚴格按權限部門核定的標準收取，其它行政事業收費標準應有幅度的，以低限為基減率收費，無幅度的一律減半收費。

14. 各級行政主管部門不得以何種理由要求外商投資企業到其指定的中介機構接受服務。中介服務機構要依法辦事，恪守職業道德，提供優質服務。并按物價部門規定的標準收取費用。

15. 禁止任何單位和個人以任何形式向外商投資企業索賄、勒索、攔截、攔截、安排人員，或以其他方式謀取不正當利益。禁止任何部門和單位借會議、檢查、評比、培訓等收取不合理費用。禁止有關審批機關在審批時，強行向外商投資企業出售書刊、資料等。

16. 對各項目費用的收取，各地可在中心城市和省級以上經濟開發區進行一個窗口（包括通過商業銀行）收費的試點，探索更加科學、合理的方式。

四、為外商創造良好的工作和生活條件

17. 持有與中國有外交關係或官方貿易往來國家普通護照的外商，確因緊急事由來省而來不及在上述中國駐外機構申辦簽證的，省級各部門及所屬單位邀請的，由邀請單位直接向省外經貿廳申請辦理邀請函（電）；各市（地）所屬單位邀請的，由邀請單位直接向市（地）政府（行署）或市（地）外辦申請辦理邀請函（電）。持有授權機關邀請函（電）的外商可直接向我省入境口岸簽證機關辦理入境簽證。對在我省投資（工作）的外商、工程技術人員及其家屬，可根據有關規定給予辦理多次入境簽證。

18. 對外籍人士居住和工作相對集中的區域，公安部門要提供良好的治安警務服務。持有外國、香港、澳門、臺灣旅遊或居留簽證的投資者，暫在我省後領駕照的，公安交通管理部門要按照有關規定，予以及時辦理。對在我省投資（工作）的外商常住人員及其配偶、子女，持有有效證件，在浙江範圍內住宿、就餐、就醫、購買物業、子女就學，應與本省居民和旅遊景點的門票，一律按國內居民的收費標準收費。

五、加強監督檢查

19. 為了保證本決定的貫徹實施，要切實加強監督檢查工作。各級監察、人事部門要通過外商投訴、群眾舉報、外商評議、定期考核和不定期檢查等方式，加強對貫徹執行本決定情況的監督檢查。對未按規定和要求履行職責的部門和單位，要責成其限期改正；情況嚴重的要何時向同級政府報告。對濫用職權、玩忽職守造成損失的直接責任人，由有關部門依法處理；對有吃拿卡要、故意刁難企業等行為的人員，要進行批評教育，或調離涉外工作崗位。情節嚴重的要給予必要的紀律處分，也可通過新聞媒體給予曝光；對觸犯刑律的，由司法機關依法追究刑事責任。

20. 涉及外商投資工作的部門和單位，都要建立健全內部監督檢查機制，強化自我監督、自我檢查功能。

ZHEJIANG PROVINCIAL PEOPLE'S GOVERNMENT POLICY RELATED WITH ENCOURAGING FOREIGN DIRECT INVESTMENT

Under the new state of affairs, in order to more actively, reasonably and effectively absorb foreign direct investment, to accelerate steps of development of open-type economy of Zhejiang Province, to promote realization of the "Two Fundamental Transformations" of the Province's economy, to re-create the new superiority of economic development, based on the relevant state policies, statutory regulations and actual situation of Zhejiang Province, the Zhejiang Provincial People's Government has recently promulgated official documents of Z Z [1998] No.8 《Decision on Further Improvement of Soft Environment for Foreign Investment》 and Z Z [1998] No.9 《Notice on Certain Policies for Encouraging Foreign Direct Investment》. Their main contents are as follows:

DECISION ON FURTHER IMPROVEMENT OF SOFT ENVIRONMENT FOR FOREIGN INVESTMENT (Twenty Articles) I. Strengthen guidance and service

1. Governments at various levels shall be sure to strengthen guidance over utilization of foreign investment, to grasp utilization of foreign investment as an important work, to earnestly materialize the Target Responsibility System for utilization of foreign investment, to timely investigate and coordinate the important points in utilization of foreign investment. The relevant general authorities and administrative law-executing authorities of governments at various levels shall perform supervision and management on foreign-

invested enterprises according to laws, protect normal business activities of foreign-invested enterprises and their legal rights and interests.

2. Governments of the Province and the Cities (Prefectures) shall establish special organization for providing service to foreign investors. Governments of the Counties (Cities) usually also shall establish special organization for providing service to foreign investors. The service shall be provided free of charge. In respect of the important foreign-invested projects, the local government shall establish the project team to perform coordination and provide tracing service. In respect of the general projects, it is also necessary to assign special person for assisting foreign-invested enterprises to solve difficulties and problems encountered in project construction, production and marketing.

II. Simplify procedure for examination & approval' enhance efficiency in handling of affairs

3. Examination and approval of foreign-invested projects shall be performed with the working system of "Merging of rings, assigning the authority for leading coordination and restriction of time for examination and approval". Each ring shall have an assigned authority for guidance, and the relevant authorities shall assign responsible persons and to implement system of "A and B role". It is necessary to exercise public system for project examination and approval, working day system and promise system. All the authorities and departments related with examination and approval of foreign-invested projects shall change the working style, strengthen their service consciousness, increase their working diaphaneity, open the contents and procedure of handling affairs, simplify procedure and enhance efficiency of handling affairs. All matters related with examination and approval of foreign-invested projects shall have clear working days restriction and open promise. Explanation shall be given in case of failure of completion of examination and approval within the restricted working days.

4. Examination and approval of foreign-invested projects are divided into the following six main rings of examination and approval: project proposal and feasibility study report, contract and Articles of Association, industrial and commercial registration, basic design, land, construction and planning. Relevant comprehensive authorities and management departments of governments at various levels shall be sure to guide and coordinate the main rings of examination and approval. The Planning Commission (Planning and Economic Commission) shall be responsible for examination and approval of project proposal and feasibility study report of foreign-invested projects and coordination before examination and approval. Department of Foreign Trade and Economic Cooperation shall be responsible for examination and approval of contract and Articles of Association and coordination before examination and approval. Department of Industry and Commerce shall be responsible for industrial and commercial registration and coordination before registration. Department for examination and approval of basic design shall be responsible for coordination during examination and approval of basic design. Land Administration Department shall be responsible for examination and approval of land and coordination before examination and approval. Construction and Planning Department shall be responsible for examination and approval of project construction and planning and coordination before examination and approval. All departments responsible for examination and approval shall coordinate with the leading and coordinating department, enhance their working efficiency, assign special responsible person and attorney of responsibilities, and exercise system of "A and B role".

As for the giant projects with investment over 30 million USD and other key projects necessary to be submitted to the state for examination and approval, the provincial Planning Commission, Department of Foreign Trade and Economic Cooperation and the local government of the project site shall timely know and grip the project progress, and assign special person to provide tracing service.

5. Investors of foreign-invested projects have the right to independently select service agencies-organizations with respective qualification to carry out environmental evaluation, land evaluation, design, bid invitation, tendering and other matters. Should the service be granted to agencies-organizations under direct jurisdiction of the government authorities, the Department of Industry and Commerce and the leading authorities of the government are responsible for requiring and supervising the service agencies-organizations to open the promise, charge reasonably, enhance quality of service, and for coordination in case of necessity.

6. As for foreign-invested projects with ripe and simple production technology and with investment below the limitation, the authorities can, while examining and approving the feasibility report, take the results of technical and economic assessment and environmental evaluation as basis for examination and approval. In principle, project assessment meeting will not be convened.

7. As for foreign-invested projects with investment below the limitation, according to regulations, Department of Foreign Trade and Economic Cooperation will perform examination and approval. No meeting for assessment will be convened before examination and approval.

8. As for foreign-invested projects located in urban area of the large municipalities, the planning authority will be responsible for examination and approval of the planning scheme. No meeting for assessment will be convened before examination and approval. For foreign-invested projects located in other areas, no meeting for examination and approval of the planning scheme will be convened.

9. For foreign-invested projects located in economic (technical) development zone of the provincial level and above, the management of the development zone shall provide "Integrated" service, deputizing or assisting the investor in completion of the examination and approval formalities as soon as possible.

10. For rings of registration character of foreign-invested enterprises, such as registration of tax affairs, foundation of foreign exchange, customs registration and commodities inspection registration, if the formalities are ready, the affairs shall be handled immediately at the arrival and shall be completed within one working day.

11. Actively create conditions and do best to enhance efficiency in handling of affairs by using modern means such as electronic technique etc. for management on examination and approval of foreign-invested projects and for providing service.

III. Normalize behavior of charging to lighten burden for foreign-invested enterprises

12. Administrative charge related with foreign-invested enterprises shall strictly follow the state regulations. Except for charge items stipulated in laws, statutory rules and regulations, as well as those charge items promulgated by authorized departments of the provincial government, the cities (prefectures) and counties (cities) are not allowed to promulgate charge items. Those charge items promulgated by cities (prefectures) and counties (cities) shall be cancelled without exception. Charge record card and charge license system will be exercised for permitted charge items. The charge record card will be distributed to the enterprises by price control authorities at various levels. The charging department shall apply to price control authorities at various levels for obtaining charge license. At the same time, unified receipts for charge, printed by financial and taxation authorities, shall be used. The charging department shall hold the charge license while collecting the charge. All columns on the charge record card shall be filled, e.g. time, item, standard, sum and basis of charge, category of receipt and title of the charging department. The person of charging shall sign and seal on the receipt for checking and inspection.

13. Be sure to lighten burden for foreign-invested enterprises. Production cost and charges for resources compensation shall be collected according to standards defined by the authorities. Other administrative charges for enterprises, if standard charge limits are stipulated, should be collected at the half of the low limit. Should no standard charge limits be stipulated, the charges should be collected at the half amount without exception.

14. Administrative authorities at various levels are not permitted to require the foreign-invested enterprises by any reason to accept service at the agencies-organizations, which the authorities assigned. The agencies-organizations shall handle the affairs according to laws, strictly abide by professional moral and provide high-quality service. The service shall be charged according to standard stipulated by price control authorities.

15. Any department or individual is forbidden to ask foreign-invested enterprises, in any form, for endowment, capital sharing, courtesy deposit, and arrangement of personnel or for obtaining unfair interest in other forms. Any authority or department is forbidden to collect unreasonable charges from foreign-invested enterprises in name of meeting, checking, competition assessment, training etc. During examination and approval of foreign-invested projects, the relevant authorities are forbidden for compulsory selling books, periodicals and literature etc.

16. In order to find more scientific and more reasonable form for collection of charges, as a test, collection of charges can be accomplished at "one window" (including commercial bank) in central cities and economic development zones at provincial level and above.

IV. Create good working and living conditions for foreign investors

17. In case foreign investors holding regular passport of countries having diplomatic relationship or official trade relations with China really have no time to apply for visa at China's overseas organizations because of urgent trip to Zhejiang Province, should they be invited by the organizations under the direct jurisdiction of the provincial authorities, the inviting organizations shall directly apply to Provincial Department of Foreign Trade and Economic Cooperation for issuance of letter (fax) of invitation. Should the foreign investors be invited by the organizations under the jurisdiction of cities (prefectures), the inviting organizations shall directly apply to government of cities (prefectures) or Department of Foreign Affairs of cities (prefectures) for issuance of letter (fax) of invitation. Foreign investors holding letter (fax) of invitation of the authorized departments can directly apply to the visa organization at entry port of this province for landing visa. Foreign investors, engineering personnel investing (working) in this province and members of their families can be granted with multi-entry visa according to relevant regulations.

18. For areas, where foreigners live and work relatively concentrated, the public security departments shall provide good service for security management. For investors holding drive license of foreign countries, Hong Kong, Macao and Taiwan or international drive license, if they need to change and obtain drive license in this province, the public security and traffic management departments shall handle the matter timely. Foreign investors investing and permanently living in this province, their spouses and children with effective papers will be charged for lodging and boarding, meals, hospitalizing, purchasing of reality, children's study in schools, buying travel tickets and tickets for entry into tourism spots at the same standard as for local Chinese.

V. Strengthen supervision and checking

19. In order to ensure implementation of this Decision, it is necessary to strengthen supervision and checking. The supervision and personnel departments at various levels shall, through foreign investors' complaints, public reporting, foreign investors' assessments, periodical test, apertorial checking and other forms, strengthen supervision and checking the status of implementation of this Decision. Departments and organizations, which fail to implement their responsibilities according to regulations and requirements will be instructed to do rectification with a time limit. Serious cases in this respect shall be reported to the government at the same level. Person directly liable for misuse and abuse of authority, which led to economic loss, will be checked and treated by the authorized departments according to laws. Persons taking bribe, asking for gifts, eating meals without pay and deliberately creating difficulties to foreign-invested enterprises should be criticized, educated or transferred from working position related with foreign affairs. Persons of serious cases in this respect should be treated with necessary disciplinary punishment or exposed through news media. Judicial authority will prosecute persons, who violate criminal laws, for criminal responsibility according to laws.

20. Departments and organizations related with foreign investment shall establish and consolidate internal supervision and checking system, strengthen functions of self-supervision and self-checking.

關於鼓勵外商直接投資若干政策的通知（十條）

一、對我省鼓勵和允許的外商投資工業生產型項目，經營期10年以上的，可享受以下優惠政策：

- （一）從獲利年度起，對企業所得稅預兩年免稅。第3年至第5年減半征收。納稅後，經企業申請，縣以上同級人民政府批准，屬於地方所得部分，視財力可能由財政部門全部或部分返還。
- （二）對縣以上人民政府根據當地經濟發展實際確定的重大外商投資項目，在享受上述政策期滿後，在以後5年內的企業所得稅地方所得部分，根據當地政府的財力可能并經批准可返還50%。
- （三）經稅務機關批准，允許其固定資產加速折舊。

二、外商投資農業項目（包括農、林、牧、漁及其加工業），經營期在15年以上的，可享受以下優惠政策：

- （一）從有收入年度起，經縣以上同級人民政府批准，3年內農業稅和農業特產稅征收後全額退還。
- （二）從獲利年度起，對企業所得稅預兩年免稅，第3年至第5年減半征收。納稅後，經企業申請，縣以上同級人民政府批准，返還50%。對其中經認定為高新技術企業的企業所得稅地方所得部分，經企業申請，縣以上同級人民政府批准，在以後5年內，需上交的企業所得稅地方所得部分返還15-30%。
- （三）對外商投資的農業開發性項目，土地使用年限和企業經營權可延長至30年。在浙西南地區或利用荒山、荒坡、荒灘、荒水等荒地和灘塗資源從事農業投資開發的各類外商投資項目，土地使用年限和企業經營權可延長至50年。
- （四）對外商投資的農業開發性項目，適當收取土地出讓金、租金或投產後按收益比例分成。農業稅、農業特產稅從有收入年度起，經企業申請，縣以上同級人民政府批准，實行頭5年先征收後全部退還，第6年至第10年減半返還。

三、對從事港口、碼頭、公路、水利、環保等基礎設施建設的中外合資企業，可享受以下優惠政策：

- （一）經權限部門批准，企業所得稅減按15%的稅率征收。
- （二）對港口、碼頭等基礎設施項目，經營期在15年以上的，經批准，從獲利年度起，對企業所得稅頭5年免稅，第6年至第10年減半征收。對公路、水利、環保等其它基礎設施項目，經營期在15年以上的，經批准，從獲利年度起，對企業所得稅先征後返，頭5年全額返還，第6年至第10年減半返還。
- （三）、對外商投資建設和經營的交通基礎設施項目，其沿線的土地使用權在同等條件下可優先出讓給有關外商投資者。
- （四）、允許將已建成收費的交通基礎設施及其相關項目的土地使用權和經營權或股權，依法有償轉讓給外商。

四、鼓勵外商投資高新技術產業：

- （一）被認定為高新技術企業的外商投資企業，經營期在10年以上的，可享受本通知第一條有關政策的同時，自認定之日所屬的納稅年度起，經批准，企業所得稅超過15%稅率地方所得部分先後征收後返還。
- （二）利用外商開發的高新技術產品，自認定之日起2年內所征收的增值稅地方留成部分，經縣以上同級人民政府批准後，可列支到支，并按照一定比例退還給高新技術產品生產企業。
- （三）對外商投資的高新技術企業，不設定產品外銷比例。

五、逐步開放第三產業外商投資領域：

- （一）鼓勵外商投資符合國家產業導向的科研、教育、中介服務以及開發性的旅遊設施項目。對此類項目建成營業後，從獲利年度起，3年內所征的所得稅地方所得部分予以返還。
- （二）經批准，逐步開展商業批發、零售、金融、保險、旅遊和對外貿易等方面的中外合資、合作經營。
- （三）省級以上旅遊度假區利用外商興辦的旅遊項目，可享受本通知第一條有關政策。

六、鼓勵外商增加投資：

- （一）外商投資企業中的外商投資者從企業取得的利潤直接再投資於該企業，增加註冊資本，或者作為資本投資開辦其他外商投資企業，經營期不少於5年的，其再投資部分已繳納的所得稅，除按國家規定報經稅務機關批准退還40%之外，地方所得部分由地方財政退還30%。如直接再投資舉辦、擴建產品出口創匯型企業或先進技術型企業，經當地稅務機關核准，可全部退還其再投資部分已繳納的企業所得稅。

七、鼓勵外商對省級以上開發區舉辦外商投資企業：

- （一）對在開發區內設立的支柱產業和高新技術產業的外商投資企業，所使用的土地按當地的最低限價予以出讓，優先保證水、電、氣等各項生產要素的供應。
- （二）區內外商投資企業從外地招聘的高級專業人才，由開發區所在地城鎮幫助解決戶口遷入和子女入托、入學問題。

八、鼓勵外商投資企業開展加工貿易：

- （一）杭州、寧波、溫州等重點口岸可設立加工貿易一站審批中心。
- （二）實行審批制後，除特殊規定的商品以外，在同一開發區內，對分批結算的企業，經海關審批後允許一次辦理，分批轉入或轉出。
- （三）加工貿易進口不作價設備由加工貿易合同備案地海關辦理免稅手續，核發手冊，口岸海關憑設備手冊驗放。
- 九、外商投資我省支農、重農、基礎設施、高新技術產業、根據項目具體情況經省轄市人民政府批准，允許適當減免征收投資省出的收費項目。
- 十、外商在我省投資鼓勵類項目，經營期在15年以上的，建設用地自企業取得使用權之日起，5年內免繳土地使用費或土地使用金。后5年減半征收。項目總投資達1000萬美元，或者總投資不足1000萬美元，但技術先進，對當地經濟發展有重大影響的，視作重點項目，在土地使用方面給予保證。
- 港、澳、臺商投資企業視同外商投資企業，參照本通知執行。各地可參照本通知和當地實際，制定相應的鼓勵外商投資政策。

CIRCULAR OF SEVERAL POLICIES TO ENCOURAGE DIRECT FOREIGN INVESTMENTS (10 ARTICLES)

1. The foreign-funded encouraging, permissible, industrial productive projects scheduled to operate for 10 years or more may enjoy the following favorable policies:

- (1) The enterprise shall be exempted from income tax in the first two years from its profit-making year, and allowed a 50% reduction in the third to the fifth year. Upon approval of the enterprise's application by the county-level or higher level people's government, the local income amount of the tax levied for the enterprise shall be fully or partially refunded by the local finance authorities depending on the financial capacity.
- (2) Upon approval, the major foreign funded project decided by the county-level or higher level people's government on basis of the local economical development shall be refunded with 50% of the local income amount of its levied income tax depending on the local financial capacity in the 5 years following the expiration of the above specified term.
- (3) Upon approval by the taxation authorities, the depreciation of assets may be accelerated.

2. The foreign-funded agricultural projects (including the ones in farming, forestry, animal husbandry, fishery and processing) scheduled to operate for 15 years or more may enjoy the following favorable policies:

- (1) Upon approval of the enterprise's application by the county-level or higher level people's government, it shall be fully refunded with its levied agricultural tax and agricultural special-native produce tax in three years starting from its income-making year.
- (2) The enterprise shall be exempted from income tax in the first two years from its profit-making year, and allowed a 50% reduction in the third to the fifth year. Upon approval of the enterprise's application by the county-level or higher level people's government, it shall be fully refunded by the local finance authorities with the local income amount of its levied tax in the first 5 years, and refunded with 50% in the sixth to the tenth years. The modern agricultural projects of the assessed high-tech enterprise, upon approval by the county-level or higher level people's government, shall be additionally refunded with 15%-30% local income amount of its levied income tax in the 5 years following the expiration of the above specified term.
- (3) For the foreign funded agricultural development projects, their land utilization period and the enterprise operation right may be extended to 30 years. For the foreign-funded agricultural development projects in western region of Zhejiang Province or projects engaging in investment or development in uncultivated lands, bare hill and hillside, deserted waters and sea beach, their land utilization period and enterprise operation right may be extended to 50 years.
- (4) For the foreign-funded agricultural development projects, they shall be charged with a proper land assignment fee or land rent or their profits be distributed at a given proportion from being put into operation. They shall first be levied with the agriculture tax and agricultural native-special produce tax, which, upon approval of the enterprise's application by the county-level or higher-level people's government, shall be fully refunded in the first 5 years from their profit-making year and refunded with 50% in the sixth to the tenth years.

3. The joint venture using Chinese and foreign investment engaging in infrastructures such as port, wharf, highway, water conservancy and environmental protection may enjoy the following favorable policies:

- (1) Upon approval by authorized departments, their income tax may be levied at a rate of 15%.
- (2) Upon approval, the infrastructure project in port and wharf scheduled to operate for 15 years or more, shall be exempted from the income tax in 5 years starting from the profit-making year and allowed for 50% reduction in the sixth to the tenth years. Upon approval, the infrastructure project engaging in highway, water conservancy and environmental protection and scheduled to operate for 15 years or more shall be levied with income tax, which, shall be fully refunded in the first 5 years starting from the profit-making year and refunded with 50% in the sixth to the tenth years.
- (3) For the traffic facilities invested or operated by foreign partners, under the identical conditions the utilization right of the route-along lands shall be preferentially assigned to the foreign partners.
- (4) The completed traffic facilities or the toll traffic facilities as well as the land utilization right, operation right or the equity interest of the relevant items may be lawfully subject to a paid transmission to the foreign partners.

4. Encouraging the foreign partners to invest in high-tech industries

- (1) Upon approval, the foreign-funded enterprise assessed to list under high-tech industries and scheduled to operate for 10 years or more, besides enjoying the favorable policies specified in Article 1, shall be refunded with the part of the local amount of its income tax levied at a rate above 15% from the taxation year when it is assessed as the high-tech enterprise.
- (2) For the high-tech products developed with foreign funds, upon approval by the people's government higher than county-level, the local retained amount of the value-added tax levied may be listed as income and expense in 2 years starting from the assessment date, and a given proportion of it shall be refunded to the manufacturer of the said high-tech product.
- (3) For the foreign-funded high-tech enterprise, no product export proportion shall be specified.