

I. TAX Burden Relief

Region	Supporting Measures	Beneficiary	Valid Period	Policy Ground
Nationwide	Refund of excess VAT credits to production enterprises of key supplies for prevention and control of epidemics	production enterprises of key supplies for prevention and control of epidemics	1/1/2020 - pending on notice	<p>Circular about Tax Policies in Support of Prevention and Control of Novel Coronavirus (Circular of Ministry of Finance and State Administration of Taxation of 2020 No.8) (CN)</p> <p>Announcement about Matters on Tax Collection in Support of Prevention and Control of Novel Coronavirus (State Administration of Taxation Announcement of 2020 No.4) (CN)</p>
	VAT exemption on the earnings generated from transporting key supplies for prevention and control of epidemics	VAT taxpayers that provide services on transporting key supplies for prevention and control of epidemics	1/1/2020 - pending on notice	<p>Circular about Tax Policies in Support of Prevention and Control of Novel Coronavirus (Circular of Ministry of Finance and State Administration of Taxation of 2020 No.8) (CN)</p> <p>Announcement about Matters on Tax Collection in Support of Prevention and Control of Novel Coronavirus (State Administration of Taxation Announcement of 2020 No.4) (CN)</p>
	VAT exemption on the earnings generated from provision of services of public transport, daily life, and courier of life necessity	VAT taxpayers that provide services of public transport, daily life, and courier of life necessity	1/1/2020 - pending on notice	<p>Circular about Tax Policies in Support of Prevention and Control of Novel Coronavirus (Circular of Ministry of Finance and State Administration of Taxation of 2020 No.8) (CN)</p>

				Announcement about Matters on Tax Collection in Support of Prevention and Control of Novel Coronavirus (State Administration of Taxation Announcement of 2020 No.4) (CN)
	<p>Reduction and exemption of VAT imposed on small taxpayers:</p> <ul style="list-style-type: none"> For small taxpayers applicable to 3% VAT in Hubei Province: exemption; For small taxpayers applicable to 3% VAT outside Hubei Province: reduction to 1% VAT 	enterprises that are qualified as small taxpayers	1/3/2020 – 31/12/2020	<p>Announcement about VAT Policies in Support of Resuming Work and Operation of Individually-owned Business (Announcement of Ministry of Finance and State Administration of Taxation of 2020 NO.13) (CN)</p> <p>Announcement about Extending the Implementation Period of the Policy on Reduction and Exemption of VAT for Small Taxpayers (Announcement of Ministry of Finance and State Administration of Taxation of 2020 No.24) (CN)</p> <p>Announcement about Matters on Tax Collection in Support of Resuming Work and Operation of Individually-owned Business (Announcement of State Administration of Taxation of 2020 No.5) (CN)</p>

	50% Urban land use tax reduction for the land used for bulk commodity storage facilities by logistics enterprises	urban land use tax taxpayers that are logistic enterprises and own/rent the land used for bulk commodity storage facilities	1/1/2020 – 31/12/2020	Announcement about Continuous Implementation of Preferential Policies of Urban Land Use Tax Applicable to the Land used for Bulk Commodity Storage Facilities by Logistics Enterprises (Announcement of Ministry of Finance and State Administration of Taxation of 2020 No.16) (CN)
	cash and items donated through public welfare social organizations or governmental authorities in support of the epidemic are allowed to be fully deducted before corporate income tax or personal income tax	enterprises and individuals	as of 1/1/2020	<p>Announcement about Tax Policies Related to Donation in Support of Prevention and Control of Novel Coronavirus (State Administration of Taxation Announcement of 2020 No.9) (CN)</p> <p>Announcement about Matters on Tax Collection in Support of Prevention and Control of Novel Coronavirus (State Administration of Taxation Announcement of 2020 No.4) (CN)</p>
	Items donated directly to hospitals that undertake epidemic prevention and control tasks are allowed to be fully deducted before corporate income tax or personal income tax	enterprises and individuals	as of 1/1/2020	<p>Announcement about Tax Policies Related to Donation in Support of Prevention and Control of Novel Coronavirus (State Administration of Taxation Announcement of 2020 No.9) (CN)</p> <p>Announcement about Matters on Tax Collection in Support of Prevention and Control of Novel Coronavirus (State</p>

				Administration of Taxation Announcement of 2020 No.4) (CN)
	Expenses on purchase of equipment for expanding production capacity by production enterprise of key supplies for prevention and control of epidemics are available for one-off deduction before corporate income tax	production enterprise of key supplies for prevention and control of epidemics	1/1/2020 - pending on notice	<p>Circular about Tax Policies in Support of Prevention and Control of Novel Coronavirus (Circular of Ministry of Finance and State Administration of Taxation of 2020 No.8) (CN)</p> <p>Announcement about Matters on Tax Collection in Support of Prevention and Control of Novel Coronavirus (State Administration of Taxation Announcement of 2020 No.4) (CN)</p>
	epidemic-hit enterprises can extend the carryover period of losses incurred in 2020 by eight years	epidemic-hit enterprises in public transport, catering, hotel and lodging, and tourism sectors	1/1/2020 - pending on notice	<p>Circular about Tax Policies in Support of Prevention and Control of Novel Coronavirus (Circular of Ministry of Finance and State Administration of Taxation of 2020 No.8) (CN)</p> <p>Announcement about Matters on Tax Collection in Support of Prevention and Control of Novel Coronavirus (State Administration of Taxation Announcement of 2020 No.4) (CN)</p>
	Extending the deadline of Tax Return Filing for May 2020 until 22 May 2020	epidemic-hit taxpayers and withholding agents	Until 22/5/2020	Circular about Extending the Deadline of Tax Return Filing for May 2020 (CN) (Shui Zong Han [2020] No.55)

	Increase the export tax rebate rate for certain products listed	export enterprises	20/03/2020 - pending on notice	Announcement about Increase of The Export Tax Rebate Rate For Certain Products (Announcement of Ministry of Finance and State Administration of Taxation of 2020 No.15) (CN)
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