
China's Support Policies for Businesses Under COVID-19: A Comprehensive List

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To cushion the economic hit caused by the [COVID-19](#) outbreak, China's central and local governments have been rolling out a series of supporting policies to shore up the confidence of businesses and ease some of their compliance burdens, besides ensuring steady medical supplies and daily necessities.

Here we provide a consolidated and updated list of all these policies, which include policies guiding businesses to resume production, measures to facilitate foreign trade, provision of tax and fee reductions and exemptions, financial support, social security benefits, energy cost reduction, and incentives for medical supply donations.

Businesses in China, including foreign-invested enterprises (FIEs), can leverage these special policies to overcome the difficulties caused by COVID-19.

You may navigate your way through the different government policies using the table of contents on the right (please note that some of the policies can be included in overlapping categories, so investors should check carefully).

We will continue updating this list. Companies are welcome to check back regularly for any update and determine the effect on their business. To seek help from our professionals, please email at china@dezshira.com.

Area of support

Work resumption

Epidemic control

- April 8, 2020

State Council: Circular about Making Arrangement on Epidemic Prevention and Control for Key Venues, Units and Groups ([CN](#)) (Guo Ban Fa Ming Dian [2020] No.16)

State Council: Circular about the Return Visit and Re-screening of Recovered COVID-19 Patients ([CN](#)) (Guo Ban Fa Ming Dian [2020] No.15)

State Council: Circular about the Management Standards for Asymptomatic COVID-19 Cases ([CN](#)) (Guo Ban Fa Ming Dian [2020] No.13)

- April 7, 2020

State Council: Guidelines about Advancing Resumption of Work and Production on the Premise of Effective Epidemic Containment ([CN](#)) (Guo Fa Ming Dian [2020] No.13)

State Council: Circular about Adopting Prevention and Control Measures and Resuming Work and Production for Regions of Different Risk Levels ([CN](#)) (Guo Fa Ming Dian [2020] No.12)

- March 26, 2020

MIIT: Circular about Fixing Industry Chains and Pushing for Coordinated Resumption of Work and Production ([CN](#)) (Gong Xin Ting Zheng Fa [2020] No.54)

The Circular calls for relevant governments to implement favorable policies like offering subsidized loans to agricultural firms and small businesses, exempting social insurance payments and housing provident funds for corporate employers, deferring loan repayment deadlines for SMEs, and instructing local companies to make full use of these policies.

- March 26, 2020

MOFCOM: Circular about Balancing the Fight Against Coronavirus and Economic Development at National Economic Development Zones ([CN](#))

The Circular calls for national-level economic development zones to take swift and effective actions to deal with the epidemic and address companies' problems in

investment, production, and business operations. These zones should step up efforts to make sure Chinese and foreign companies can get equal access to Chinese government's preferential policies and help stabilize important industry chains and supply chains.

- March 4, 2020

State Council: Circular about Further Simplifying Approval Proceedings and Optimizing Services to Encourage Enterprises to Resume Work and Production ([CN/EN](#)) (Guo Ban Fa Ming Dian [2020] No.6)

The circular proposed a raft of policy measures to facilitate business resumptions across the country and lift unreasonable management and control measures for both personnel and logistics.

- February 28, 2020

MOST: Notice on Promoting Orderly Work Resumption of Enterprises in the National High-tech Zone ([CN](#)) (Guo Ke Ban Han Qu [2020] No.21)

- February 24, 2020

MIIT: Guidelines on Promoting Orderly Work Resumption of Industrial Telecommunications Enterprises ([CN](#)) (MIIT Zheng Fa [2020] No.29)

- February 21, 2020

State Council: Notice to Take Measures on Epidemic Prevention and Control during Work and Production Resumption ([CN/EN](#)) (Guo Fa Ming Dian [2020] No.4)

Related China Briefing Publication: [China Factory and Offices Reopening Schedules after Lunar New Year](#)

- February 19, 2020

MIIT: Circular on Supporting the Work Resumption by Applying Information Technology Service ([CN](#)) (Gong Xin Ting Xin Fa [2020] No.4)

- February 15, 2020

SAMR: Ten Measures to Support Work Resumption ([CN](#)) (Guo Shi Jian Zong [2020] No.30)

Foreign-invested enterprises

- March 9, 2020

NDRC: Circular on Further Deepening the Reform regarding Foreign Investment Projects to Respond to Epidemic Situations ([CN/EN](#)) (Fa Gai Wai Zi [2020] No.343)

The NDRC and MOFCOM will revise the [Catalogue of Industries Encouraging Foreign Investment](#). Tariff on self-use equipment imported for foreign investment projects encouraged by the Catalogue will continue to be waived within the investment quota. For projects beyond the investment quota, project companies can make applications with the provincial development and reform commission to enjoy tariff exemptions.

- February 7, 2020

MOFCOM: Circular about Strengthening Services to Foreign Enterprises and Attracting Investments During the Coronavirus Epidemic ([CN/EN](#))

Related China Briefing Publication: [China's Support for Foreign-Invested Enterprises to Cope with the Covid-19 Outbreak](#)

Small and medium enterprises

- March 1, 2020

CBIRC: Circular about Implementing Provisional Postponement in Principal and Interest Repayment for Loans to SMEs and Micro Enterprises ([CN/EN](#)) (Yin Bao Jian Fa [2020] No.6)

Epidemic-hit SMEs and micro firms, including small business owners and individual household businesses, can make applications with banks to defer repayment of

principal and interest expenses payable from January 25 to June 30, 2020. Overdue loan repayments in the period will not be subject to penalties.

- February 28, 2020

STA: Announcement about Value-added Tax (VAT) Policies to Support Resumption of Production and Operation of Individual Household Businesses ([CN/EN](#)) (MOFCOM STA Announcement [2020] No.13)

From March 1, 2020 to May 31, 2020, small taxpayers in Hubei province will be exempted from VAT if their tax rate is set at 3 percent. Small taxpayers in other regions will pay a lower tax rate of 1 percent on taxable sales revenue if their VAT rate is set at 3 percent.

- February 28, 2020

MOFCOM: Guidelines about Increasing Support to Individual Household Businesses ([CN/EN](#)) (Guo Shi Jian Zhu [2020] No.38)

The guidelines introduced 12 measures to mitigate the epidemic's impact on small household business owners. Small household business owners who have employees can also enjoy the policy of reducing and postponing social security contributions that was intended to benefit corporate employees. Besides, if the business owners are unable to make registrations for participating in the social insurance plans, they can register after the end of the epidemic and their insurance benefits will not be affected.

- February 25, 2020

State Council: Introducing Strong Financial Measures to Help Smaller Firms Resume Production and Operation ([CN/EN](#))

The State Council executive meeting on February 25, 2020 unveiled a string of measures to support SMEs. For eligible SMEs, financial institutions will be encouraged to provisionally defer their principal loan repayments. Their interest payments can be deferred to June 30, with penalty interest payments exempted.

In order to support individual businesses to resume production and operation, the meeting proposed to exempt value-added tax for small-scale taxpayers in Hubei province and cut the tax from 3 percent to 1 percent for those outside Hubei from March 1, 2020 to May 31, 2020, reduce their contributions for endowment insurance, unemployment insurance and work injury insurance, guide banks to issue low-cost loans to individual business operators, trim electricity charges by five percent for industrial and commercial companies not from high energy-consuming industries, and encourage local governments to cut or waive land use tax as an incentive for property owners to cut rents for individual business tenants.

- February 9, 2020

MIIT: Notice on 20 Non-Financial Measures on Assisting SMEs Work Resumption during Epidemic ([CN](#)) (Gong Xin Ming Dian [2020] No.14)

- February 1, 2020

MOF: Five Authorities to Increase Credit Support to Manufacturing Sector and Small & Micro Firms ([CN](#)) (Yin Fa [2020] No.29)

Tax and fee reductions

- March 30, 2020

STA: Circular about Extending the Deadline of Tax Declaration for April 2020 ([CN](#)) (Shui Zong Han [2020] No.55)

Related China Briefing Publication: [China Extends April Tax Filing Deadline to April 24](#)

- March 17, 2020

STA: Circular about Extending the Deadline for Commissioned Withholding and Collection of Taxes ([CN/EN](#)) (Shui Zong Han [2020] No.43)

The deadline for commissioned withholding and collection of taxes will be extended from March 30, 2020 to May 30, 2020.

- March 11, 2020

STA: Administrative Measures for the Refund of Value-added Tax on Made-in-China Equipment Purchased by Research & Development Institutions ([CN](#)) (STA Announcement [2020] No.6)

- March 10, 2020

STA: Guideline on Preferential Tax Policies for Prevention and Control of Covid-19 ([CN](#))

The Guideline was originally published on February 10, 2020. The STA updated the Guideline on March 10. According to the document, epidemic-hit enterprises can extend the carryover period of losses incurred in 2020 by eight years; small taxpayers will be exempted from value-added tax for a period; employer contributions in endowment, unemployment, and work injury insurance will be exempted for a period; employer contributions in staff medical insurance will be halved for a period; local governments are encouraged to waive urban land use tax to support landlords to reduce or waive property rents.

- March 3, 2020

STA: Extending the Tax Filing Deadline in March to March 23, 2020 ([CN](#))

Related China Briefing Publication: [China Extends March Tax Filing Deadline to March 23](#)

- February 27, 2020

STA: Opinions about Launching Convenient Tax Services in 2020 ([CN/EN](#)) (Shui Zong Fa [2020] No.11)

The document rolled out 24 measures from such aspects as providing relief to epidemic-hit enterprises, promoting enterprises to resume production and operation, serving national development strategies, and optimizing tax business climate.

- February 20, 2020

STA: Circular about Export Tax Refund (Exemption) During the Prevention and Control of Coronavirus ([CN/EN](#)) (Shui Zong Han [2020] No.28)

During the epidemic period, taxpayers can handle tax affairs like making registrations for tax refund and exemption, issuing tax certificates and making tax refund (exemption) declarations through “non-contact” means. After receiving applications, tax agencies will only examine electronic documents and grant tax refund (exemption) status if there is no suspicion of tax fraud.

- February 18, 2020

STA: Postponing of Tax Filing to February 28 ([CN/EN](#)) (Shui Zong Han [2020] No.27)

Related China Briefing Publication: [China Extends February Tax Filing Deadline to February 28](#)

- February 10, 2020

STA: Guideline on Preferential Tax Policies for Prevention and Control of Covid-19 ([CN](#))

- February 10, 2020

STA: Announcement on Matters Concerning the Administration of Tax Levy in Support of Prevention and Control of Novel Coronavirus-infected Pneumonia Epidemic ([CN/EN](#)) (STA Announcement [2020] No.4)

- February 10, 2020

MOF: List of Online Taxation Service ([CN](#))

- February 7, 2020

STA: Notice on Financial Support on Individual Income Tax ([CN/EN](#)) (STA Announcement [2020] No.10)

Related China Briefing Publication: [China's Preferential Tax Policies to Help Businesses Overcome Coronavirus Stress](#)

- February 6, 2020

STA: Announcement on Tax Policies for Donations to Support Prevention and Control of the Novel Coronavirus Epidemic ([CN/EN](#)) (STA Announcement [2020] No.9)

Related China Briefing Publication: [China's Preferential Tax Policies to Help Businesses Overcome Coronavirus Stress](#)

- February 6, 2020

STA: Announcement on Tax Policies to Support Prevention and Control of Pneumonia Caused by Novel Coronavirus Infection ([CN/EN](#)) (STA Announcement [2020] No.8)

Related China Briefing Publication: [China's Preferential Tax Policies to Help Businesses Overcome Coronavirus Stress](#)

- February 1, 2020

STA: Announcement about Tax-free Policies on Imported Products Used to Prevent and Control Novel Coronavirus ([CN/EN](#)) (MOF Announcement [2020] No.6)

- January 30, 2020

STA: Notice on Changes in Tax Payment ([CN](#))

Financial support

- April 15, 2020

MOF: [Circular about Furthering Increasing Interest Subsidies for Guaranteed Loans to Startups and Supporting Key Groups of People to Start New Business or Get Employed](#) ([CN](#)) (Cai Jin [2020] No.21)

For small and micro firms, if 15 percent of their employees are newly hired, they can apply for guaranteed startup loans; for companies with a workforce of more than 100 persons, the ratio of newly hired employees can be lowered to 8 percent. Eligible individual borrowers can borrow up to RMB 200,000 of guaranteed start-up loans.

New loans granted before December 31, 2020 should cover individual business owners in the wholesale, retail and catering sectors as well as full-time drivers who have borrowed loans to buy cars for online car-hailing service.

- April 10, 2020

SAFE: Notice on Optimizing Foreign Exchange Administration to Support the Development of Foreign-related Business ([CN/EN](#)) (Hui Fa [2020] No.8)

- April 10, 2020

MOF: [Circular about Playing the Role of Government-backed Financing Guarantee and Providing Credit Enhancement to Small and Micro Firms and Agricultural Industry](#) ([CN](#)) (Cai Jin [2020] No.19)

Government-backed financing guarantee and re-guarantee agencies should halve guarantee fees for small and micro firms and strive to keep overall guarantee fees below 1 percent of the total loan amount.

- April 7, 2020

STA and CBIRC: [Circular about Using Banking Services to Help Small and Micro Enterprises to Resume Work and Production](#) ([CN](#)) (Shui Zong Ban Fa [2020] No.10)

Banks should develop innovative credit products suitable for small and micro firms, optimize loan approval procedures, speed up response to customers' loan demand, increase credit loan quota and extend repayment period, in a bid to help small businesses ease their capital problems and resume operations as soon as possible.

- March 31, 2020

State Council: State Council Pledges Greater Inclusive Financial Support to SMEs and Micro Firms ([CN](#))

Re-lending and re-discount quota will be increased by RMB 1 trillion (US\$140 billion) for small and medium-sized banks. Targeted cuts in the required reserve ratio will be further implemented to encourage these banks to funnel all the newly obtained funding in the form of loans at concessional rates to SMEs and micro firms. Sectors heavily hit by the outbreaks, such as foreign trade will get greater loan support. Financial institutions will be supported in issuing RMB 300 billion (US\$42.3 billion) in financial bonds to be used as loans exclusively targeting small firms. The meeting called for an increase of RMB 1 trillion (US\$140 billion) over the previous year in net financing from corporate credit-backed bonds to expand low-cost financing channels for private and smaller businesses.

- March 6, 2020

MOF: Supplementary Circular about Accelerating Appropriation of Interest Subsidies and Strengthening Capital Support to Key Epidemic-fighting Enterprises ([CN](#)) (Cai Ban Jin [2020] No.13)

The circular calls for that provincial fiscal departments to intensify communications with banks to speed up the pace of appropriating the interest subsidies and make sure the loans will be timely offered to eligible firms.

- March 1, 2020

CBIRC: Circular about Implementing Provisional Postponement in Principal and Interest Repayment for Loans to SMEs and Micro Enterprises ([CN/EN](#)) (Yin Bao Jian Fa [2020] No.6)

- February 7, 2020

MOF: Urgent Circular about Strengthening Capital Support to Key Enterprises in the Fight against Novel Coronavirus Pneumonia ([CN/EN](#)) (Cai Jin [2020] No.5)

The circular urged stronger financial support to and better capital management at a list of key companies. For companies on the list, the central bank will provide re-lending facilities so that they can borrow money from banks at preferential lending rates, and the central government will offer subsidies equivalent to 50% of their interest expenses.

- February 1, 2020

MOF: Notice on Enhancing Financial Services in the Prevention and Control of New Coronavirus ([CN](#)) (Cai Jin [2020] No.3)

- January 31, 2020

MOF: Notice on urging financial institutions not to withdraw loans while enhancing financial services ([CN/EN](#)) (Yin Fa [2020] No.29)

Social security

- March 20, 2020

State Council: Opinions about Implementing Measures to Stabilize Employment and Counter the Impact of the Coronavirus Outbreak ([CN](#)) (Guo Ban Fa [2020] No.6)

- February 25, 2020

STA: Circular about Implementing the Policy of Provisional Reduction and Exemption of Social Security Contributions ([CN/EN](#)) (Shui Zong Han [2020] No.33)

According to the circular, provincial tax bureaus should classify social security contributions that have been collected in February 2020 and determine the amount to be returned or deducted to enterprises.

- February 21, 2020

MHRSS: Guiding Opinions on the Phased Reduction of Basic Medical Insurance Contributions for Employees ([CN/EN](#)) (Yi Bao Fa [2020] No.6)

- February 21, 2020

Enterprises Can Negotiate with Employees to Suspend Contributions to Housing Provident Fund ([CN/EN](#))

- February 20, 2020

MHRSS: Notice on the Phased Reduction of Social Insurance Premiums for Enterprises ([CN/EN](#)) (Ren She Bu Fa [2020] No.11)

Related China Briefing Publication: [China to Reduce Corporate Social Insurance Premiums, Defer Housing Provident Fund Payment](#)

- February 19, 2020

State Council Offers Provisional Respite to Corporate Employers in Social Security Expenses and Housing Provident Funds ([CN/EN](#))

- February 12, 2020

MHRSS: Local Platforms for Unemployment Insurance Refunding Applications ([CN](#))

- January 30, 2020

MHRSS: Notice on Deferring Social Insurance Payment and Promoting Online Services ([CN](#)) (Ren She Ting Ming Dian [2020] No.7)

HR and labor relations

- March 16, 2020

Circular about Public Recruitment of College Graduates by Public Institutions to Tackle the Impact of the Coronavirus Epidemic ([CN](#)) (Ren She Ting Fa [2020] No.27)

- March 4, 2020

MHRSS: Letter of Reply about Electronic Labor Contract ([CN](#))

Based on mutual agreement, employers and employees can enter into an electronic labor contract with reliable electronic signatures.

- February 7, 2020

MHRSS: Notice on Stabilizing Employment and Supporting Operation Resumption ([CN/EN](#)) (Ren She Bu Fa [2020] No.8)

- February 5, 2020

MHRSS: Notice on Employment Work During the Epidemic ([CN](#)) (Ren She Bu Ming Dian [2020] No.2)

- January 24, 2020

MHRSS: Notice on Properly Handling Labor Relation Issues during the Period for Prevention and Control of the Novel Coronavirus-infected Pneumonia Epidemic ([CN/EN](#)) (Ren She Ting Ming Dian [2020] No.5)

Trade and investment

- April 17, 2020

SAMR: [Guidelines for Market Access Information of Anti-Epidemic Product Exports to EU \(Second Edition\)](#) ([CN](#)).

Manufacturers of anti-epidemic products should prepare technical documents, sign a compliance statement, and make registrations with EU member states, so that they can put CE labels on their products and sell them at EU markets.

- April 3, 2020

MOFCOM: Circular about Using China-Europe Freight Trains to Mitigate Impact of Coronavirus, Stabilize Foreign Trade, Foreign Investment and Boost Consumption ([CN](#))

China-Europe freight trains should be mainly used to help epidemic-hit companies to resume production and supplies and recover their import and export business

operations. Multinational corporations can use China-Europe freight trains to reduce the impact on their supply chains and industry chains. Foreign-funded companies should get the same policy support as Chinese firms.

- April 3, 2020

State Council: [Circular about the Supervision and Management of Medicine Exports During the Coronavirus Epidemic \(CN\)](#) (Yao Jian Zong Yao Guan [2020] No.31)

The circular required drug regulators to strictly regulate the issuance and management of export certificates of active pharmaceutical chemicals (APIs), medicines, protein anabolic preparations, and peptide hormones. If a holder of drug export certificate does not meet certification conditions or fail to comply with China's Good Manufacturing Practice (GMP) standards, the export certificate should be revoked.

- April 1, 2020

MOFCOM: [Circular about Furthering Reform and Opening up and Stabilizing Foreign Trade During Epidemic \(CN\)](#)

The circular urged targeted efforts to resolve problems faced by foreign-funded companies to resume work and production, implement the negative list and expand the scope of investment for foreign companies.

- March 31, 2020

MOFCOM: Announcement about Arranging Orderly Export of Medical Supplies ([CN](#)) (MOFCOM GAC NMPA Announcement [2020] No.5)

From April 1, 2020, when making customs declarations to export coronavirus testing agents, medical masks, protective clothes, ventilators, and infrared thermometers, companies must provide a written or electronic statement to promise that they have obtained registration certificates for these medical supplies and their products meet quality standards set by export destinations.

- March 24, 2020

MOFCOM: Circular about Supporting the Construction of Border (Cross-border) Economic Cooperation Zones and Promoting Innovative Development of Border Trade ([CN](#))

- March 20, 2020

MOFCOM: Circular on Making Good Use of Special Funds for Domestic and Foreign Trade to Stabilize Foreign Trade and Foreign Investment and Promote Consumption ([CN](#)) (Shang Ban Cai Han [2020] No.98)

- March 11, 2020

State Council: China to Take Multi-pronged Measures to Keep Foreign Trade and Investment Stable ([CN](#))

All export tax rebates must be made in full without delay except for energy-intensive, polluting, and resource products. Financial institutions will be encouraged to increase foreign trade loans, fully deliver the policy of loan deferment in both principal and interest, and consider further rolling over the loans made to smaller firms deeply affected by the outbreak yet holding promising prospects. Commercial insurance companies will be supported in offering short-term export credit insurance and lowering premium rates. Efforts must be intensified to shorten the negative list of foreign investment and expand the catalog of industries where foreign investment is encouraged. Recent tax and fee relief policies designed to help companies in difficulty should equally apply to both domestic and foreign-invested enterprises.

- February 18, 2020

MOFCOM: Circular on Stabilizing Foreign Trade and Investment and Stimulating Consumption in Response to the Novel Coronavirus Pneumonia ([CN](#)) (Shang Zong Fa [2020] No.30)

Related China Briefing Publication: [China's Support for Foreign-Invested Enterprises to Cope with the Covid-19 Outbreak](#)

- February 5, 2020

MOFCOM: Circular about Helping Trade Companies to Overcome Difficulties and Reduce Losses During Epidemic ([CN](#))

Related China Briefing Publication: [China's Support for Foreign Investors, Trading Companies as Coronavirus Impacts Supply Chains](#)

Customs

- April 10, 2020

GACC: Announcement on the Commodity Inspection of Medical Materials to Be Exported ([CN/EN](#)) (GACC Announcement [2020] No.53)

Medical materials under the HS code “6307900010” and other items listed in the appendix shall be subject to export commodity inspection.

- March 28, 2020

GACC: Announcement about the Regulation of Returning Cross-border E-commerce Retail Imported Goods ([CN](#)) (GACC Announcement [2020] No.45)

For cross-border e-commerce retail import, cross-border e-commerce companies' Chinese agents or their customs declaration agencies can apply for return of goods with local customs department.

- March 27, 2020

GACC: Announcement about Comprehensively Promoting Regulatory Measures for the Return of Cross-border E-commerce Exported Goods ([CN](#)) (GACC Announcement [2020] No.44)

Cross-border e-commerce companies or their customs declaration agencies can apply for return of cross-border e-commerce exported goods.

- March 16, 2020

Circular about Provisional Reduction and Exemption of Port Construction Fee and Compensation Fund for Vessel-Induced Oil Pollution Damage ([CN](#)) (Hai Zheng Ji [2020] No.46)

According to the circular, oil pollution damage compensation fund will be halved and the port construction fee for imported and exported goods will be exempted, from March 1, 2020 to June 30, 2020.

- March 13, 2020

Notice on Extending the Term of Temporary Exit & Entry Cargos Affected by the Epidemic ([CN](#)) (GACC Announcement [2020] No.40)

For temporary inbound and outbound goods that have been postponed for three times and cannot be re-shipped as scheduled due to the influence of the epidemic, the enterprise can apply for an extension not exceeding 6 months to the local customs.

- March 6, 2020

Ministry of Transport and NDRC: Circular about Provisionally Reducing Port Fee Standards ([CN/EN](#))

From March 1 to June 30, 2020, cargo dues and port facilities fees that are set by the government will be reduced by 20 percent, and emergency response services and charges for non-tanker cargo ships will be scrapped.

- February 18, 2020

GAC: Policy Interpretation: Guide on Classifying Epidemic Prevention and Control Materials (Medical Equipment and Disinfection Products) ([CN](#))

- February 18, 2020

GAC: Policy Interpretation: US Epidemic Prevention Products Will Be Exempted from the Additional Tariffs ([CN](#))

- February 11, 2020

GAC: Notice on Non-Physical Presence of Sender/Receiver of Customs Cargo Examination during Epidemic ([CN](#))

- February 6, 2020

MOFCOM: Streamlining Application of China Import-Export Licenses ([CN](#))

Related China Briefing Publication: [China's Support for Foreign Investors, Trading Companies as Coronavirus Impacts Supply Chains](#)

- February 3, 2020

GAC: Prolongation of Tax Payment, Delayed Payment and Declaration Fee ([CN/EN](#)) (GACC Announcement [2020] No.18)

Consolidated filing of import and export taxes corresponding to January 2020 can be paid before February 24, 2020. Import and export taxes due between February 3 and the work resumption date announced by the local government can be settled within 15 days after the work resumption date.

- February 1, 2020

STA: Announcement about Tax-free Policies on Imported Products Used to Prevent and Control Novel Coronavirus ([CN/EN](#)) (MOF Announcement [2020] No.6)

Economy

Consumption boost

- March 13, 2020

Implementation Opinions about Promoting Consumption and Developing a Powerful Domestic Market ([CN](#)) (Fa Gai Jiu Ye [2020] No.293)

Measures include reducing import tariffs for daily household articles, shifting consumption tax on high-end watches, jewelry, and gems from importers to end

consumers, expanding tax-free items bought at border ports, launching more duty-free shops, and encouraging online shopping and more investment in the logistic system for fresh food markets. The document called for tough law enforcement actions against unfair competition practices and strong crackdown against IP infringements and production and sale of counterfeit.

Industry

Exhibition and conference industry

- April 13, 2020

MOFCOM: [Circular about Innovating Exhibition & Conference Services and Creating Fresh Momentum to Drive the Development of Exhibition & Conference Industry](#) (CN)

Logistics industry

- March 13, 2020

MOF and STA: Announcement about Continuing the Implementation of the Preferential Urban Land Use Tax Policies regarding the Land Used by Logistics Enterprises for Bulk Commodity Storage Facilities (CN) (MOF & STA Announcement [2020] No.16)

From January 1, 2020 to December 31, 2022, the urban land use tax on the land for bulk commodity storage facilities owned by logistics enterprises (whether used by themselves or leased out) shall be collected at the reduced rate of 50 percent of the tax amount applicable to the grade of the land. Taxpayers should keep relevant certificates and documents for potential examinations in the future.

Services industry

- March 24, 2020

MOFCOME, NDRC: Circular about Supporting Business Resumption at Commerce, Trade and Circulation Enterprises (CN) (Shang Ban Fu Mao Han [2020] No.103)

The circular states that restaurants, hospitality, and domestic service companies, which are still unable to resume normal operations, can negotiate with retail and express

delivery firms to share their labor resources and address short-term labor shortages at some companies.

Hi-tech industry

- March 21, 2020

MOST: Several Measures on Scientific and Technological Innovation to Support the Resumption of Production and the Smooth Operation of the Economy ([CN](#)) (Guo Ke Fa Qu [2020] No.67)

- February 6, 2020

Notice on Further Providing Facilitation Services for Various Science and Technology Enterprises During the Epidemic ([CN](#)) (Guo Ke Huo Zi [2020] No.38)

Transportation industry

- March 13, 2020

Circular about Resuming Transport Services in Targeted and Orderly Manner and Pushing for Resumption of Production and Operation ([CN](#)) (Jiao Yun Ming Dian [2020] No.95)

Government departments should implement the fiscal, tax, and financial policies to help transport companies overcome difficulties. Transport authorities should provide assistance for freight firms, taxi companies as well as their employees to get loans from financial institutions. Lease finance companies are encouraged to defer rent collections from corporate and individual customers if their business conditions or risk tolerance permits.

Aviation industry

- March 4, 2020

MOF: Circular about Capital Support Policies to Civil Aviation Enterprises During the Coronavirus Epidemic ([CN](#)) (Cai Jin [2020] No.30)

Domestic and foreign airline companies that do not suspend or that resume international flights during the epidemic can receive rewards at RMB 0.0176 per seat kilometer for shared flights or RMB 0.0528 per seat kilometer for solo flights. Air companies operating important emergency flights will receive special subsidies to cover the cost.

Construction Engineering Industry

- March 6, 2020

The Ministry of Housing and Urban-Rural Development: Circular about Extending the Validity Period of Construction Engineering Enterprises' Qualifications ([CN/EN](#)) (Jian Si Ju Han Shi [2020] No.38)

Energy cost reduction

- February 24, 2020

NDRC: Notice on Phased Reduction of Electricity Cost of Enterprises to Support the Work Resumption ([CN](#)) (Fa Gai Jia Ge [2020] No.258)

- February 24, 2020

NDRC: Notice on Phased Reduction of Non-residential Gas Cost to Support the Work Resumption ([CN](#)) (Fa Gai Jia Ge [2020] No.257)

- February 7, 2020

NDRC: Announcement of Measures to Help Reducing Electricity Costs of Companies ([CN](#)) (Fa Gai Ban Jia Ge [2020] No.110)

Intellectual property

- March 6, 2020

CNIPA: Circular about Heavy Crackdown Against Abnormal Epidemic-related Trademark Applications by Agencies ([CN](#)) (Guo Zhi Ban Han Yun Zi [2020] No.149)

- February 28, 2020

CNIPA: Circular about Promoting Intellectual Property Application and Supporting the Epidemic Fight ([CN/EN](#)) (Guo Zhi Ban Fa Yun Zi [2020] No.7)

The document proposed nine measures in three perspectives, including using IPRs as collateral for financing, expediting IPR commercialization, and optimizing IPR services.

Public legal services

- April 5, 2020

SAMR: [Announcement about Supporting Antitrust Law Enforcement in Containing Coronavirus and Resuming Work and Production](#) ([CN](#)) (SAMR Announcement [2020] No.13)

The announcement urged to speed up the anti-monopoly examination in industries related to epidemic control and people's livelihood and waive the business agreements between operators that are legitimate under the Antitrust Law and helpful to develop advanced technologies, increase efficiency, realize public interest, and protect consumer interest.

- April 1, 2020

MOJ: MOJ Releases 14 Typical Cases to Expedite Resumption of Work and Production ([CN](#))

- March 31, 2020

SPC: SPC Releases 8 Typical Cases about Work and Production Resumption ([CN](#))

- March 20, 2020

MOJ: Circular about Law Firms and Lawyers Carrying out Two-month Legal Examination on Private Companies to Provide Legal Assistance and Stabilize the Job Market ([CN](#))

- March 3, 2020

MOJ: Guidelines about Public Legal Services for Epidemic Control and Business Resumption ([CN](#))

The document called for good arrangement on notary services for [force majeure](#) and evidence preservation during the epidemic.

- February 5, 2020

State Council: Ensuring Key Medical Supplies and Daily Necessities for Epidemic Prevention and Control ([CN](#)) (MOF GACC STA Announcement [2020] No.6)

Related China Briefing Publication: [China's Support for Foreign Investors, Trading Companies as Coronavirus Impacts Supply Chains](#)

Regional polices (Regions: A-Z)

In response to the central government, the provincial and municipal governments also released a string of policies, such as proving tax and fee break, fiscal subsidies, financing incentives, social security refund or reduction, and rental relief, to support the local businesses.

Beijing

SME support

- March 16, 2020

Circular of Some Measures about Supporting the Resumption of Work and Production ([CN](#))

- February 8, 2020

10 Measures for Facilitating the Sustainable Development of SMEs ([CN](#))

- February 8, 2020

Measures on Facilitating the Development of Cloud Office for SMEs ([CN](#))

- February 8, 2020

Notice on Partially or Totally Waiving Rent for SMEs ([CN](#))

- February 7, 2020, valid until December 31, 2020

Measures on Extending Government Procurement to Support SEMs ([CN](#))

- February 5, 2020

16 Measures Supporting SMEs ([CN](#)/[EN](#)/[Related Reading](#))

- February 3, 2020

Notice on the Release of 19 Measures to Support Businesses ([CN](#))

HR and social security

- March 28, 2020

Beijing to Raise the Refund Rate of Unemployment Insurance Premiums for SEMs up to 100% ([CN](#))

- March 17, 2020

Notice on Adjustment of Post Subsidy and Social Insurance Subsidy for Employers ([CN](#))

- March 8, 2020

Notice on Phased Reduction and Deferred Payment of Three Social Insurance Payment ([CN](#))

- March 11, 2020

Beijing Sets Minimum Monthly Living Expenses at RMB 3,080 for Workers Stranded in Hubei ([CN](#)), effective from March 1, 2020

- February 14, 2020

Notice on Refund of Social Insurance Premium of January 2020 ([CN](#))

- February 12, 2020

Notice on Issues of Wages and Benefits for Parents who Stay at Home due to Delayed Schools Reopening ([CN](#))

- February 1, 2020

Notice on Handling of Social Insurance Payments during the Epidemic Prevention and Control Period ([CN](#))

- January 31, 2020

Notice on Flexible Work Arrangement of Enterprises during the Epidemic Prevention ([CN](#))

- January 31, 2020

Notice on Improving Human Resources and Social Security Management ([CN](#))

Finance and tax

- March 16, 2020

Notice on the Release of Tax Matters Able to be Conducted Offline ([CN](#))

- February 11, 2020

Notice on Subsidy Application Procedure for Key Enterprises of COVID-19 Prevention and Control ([CN](#))

- February 7, 2020

Notice on Tax Measures for Fighting Against the Novel Coronavirus ([CN](#))

- February 6, 2020

Beijing to Refund RMB 3 Billion in Social Insurance Premiums to Benefit 1.2 million Employees ([CN](#))

Customs

- February 19, 2020

Beijing Customs: Extending Tax Payment Period to Support Enterprises to Resume Production ([CN](#))

Changchun City

- February 6, 2020

Measures to Support SMEs to Overcome Difficulties ([CN](#))

Chongqing

- February 25, 2020

43 Measures to Support Enterprises on Work Resumption ([CN](#))

- February 4, 2020

20 Measures to Support SMEs on Response to New Coronavirus Epidemic ([CN](#))

Dalian City

- February 14, 2020

Notice from Dalian Customs on Optimizing Checking of Deliveries with the Assistance of Deliverers During the Epidemics ([CN](#))

- February 6, 2020

Support Policies for Operation and Development of SMEs ([CN](#))

Fujian Province

- February 7, 2020

24 Measures to Support Enterprises in Resuming Production and Operation ([CN](#))

Guangdong Province

- February 20, 2020

22 Measures to Support Enterprises to Resume Operation ([CN](#))

- February 6, 2020

20 Measures to Support All Enterprises in Resuming Production and Operation ([CN/Related Reading](#))

Hainan Province

- March 23, 2020

Hainan released 30 measures to promote tourism industry ([CN](#))

- March 16, 2020

Extending the deadline for the report of business information of the tax-related professional services agency in 2019 ([CN](#))

- February 14, 2020

Accelerating Refunding of Unemployment Insurance ([CN](#))

- February 5, 2020

Notice on Extending the Deadline of Social Insurance Payment ([CN](#))

- February 4, 2020

Ten Tax Policies to Support Combating Coronavirus Outbreak ([CN](#))

Hebei Province

- March 13, 2020

Opening the online vocational training platform for free during the epidemic ([CN](#))

- February 15, 2020

11 Measures to Support Work Resumption and Ensure Medical Supplies in Hebei ([CN](#))

Heilongjiang Province

- March 9, 2020

Guideline for Phased Tax Relief for Enterprises Found in Difficulty During Epidemic ([CN](#))

Hubei Province

- March 12, 2020

Phased Reduction of Employee Basic Medical Insurance Payment ([CN](#))

Hunan Province

- February 18, 2020

30 Measures to Support Enterprises to Overcome difficulties Involving Finance, Social Security and Tax ([CN](#))

- February 5, 2020

Ten Measures to Support Enterprises in Resuming Production ([CN](#))

Jiangsu Province

- March 9, 2020

Exempting Property Tax and Urban Land Use Tax for Industries Severely Affected by the Epidemic in the H1 2020 ([CN](#))

- February 12, 2020

50 Measures to Facilitate Smooth Economic Development Responding to the Impact of the Epidemic ([CN/EN](#))

- February 10, 2020

Notice on Effectively Improving the Prevention and Control of Covid-19 and

Financial Services for Enterprise to Resume Operation ([CN](#))

Jiangxi Province

- March 4, 2020

Notice on Phased Deduction and Exemption of Enterprise Social Insurance Payment ([CN](#))

Jilin Province

- February 7, 2020

Policies and measures to support the operation and development of enterprises ([CN](#))

- February 5, 2020

Notice on Prevention and Control of Epidemic Situation and Resumption of Work of Industrial Enterprises ([CN](#))

Liaoning Province

- February 13, 2020

Notice on Improving Business Environment and Supporting Enterprises to Resume Work During the Battle Against NCP ([CN](#))

- February 6, 2020

25 Measures to Support SMEs During Coronavirus Outbreak ([CN](#))

Nanjing City

- February 16, 2020

Notice on Implementation of Policy on Unemployment Insurance Refund ([CN](#))

Ningxia

- February 18, 2020

Ningxia Allows SMEs and Micro Firms to Postpone Social Security Contributions During Epidemic ([CN](#))

Qingdao city

- March 6, 2020

Qingdao Clarifies Land Use Tax Reduction and Exemption Policy for Four Industries ([CN](#))

Shandong Province

- February 4, 2020

20 Measures to Support the Stable Development of SMEs on Response to New Coronavirus Epidemic ([CN](#))

Shanghai

- April 9, 2020

First batch of Shanghai schools set to reopen April 27 ([CN/EN](#))

Colleges and secondary vocational schools can start arranging graduate students to return to school from April 27. Schools of all other levels and types should be prepared to return to school in batches for other school segments and grades before May 6.

- April 8, 2020

Opinions to Increase the City's capacity to responds to public health crisis ([CN](#))

Shanghai Municipal People's Government published Opinions that aims to make the city one of the safest places in global public health by 2025.

- March 16, 2020

Shanghai announced 11 measures to support foreign trade companies in response to COVID-19 ([CN/EN](#))

The measures made it clear that the procurement mechanism for imported materials used to respond to COVID-19 should be optimized. A list of imported materials and import entities for epidemic control should be established. The materials directly used in epidemic prevention and control imported by the health authorities should be exempted from customs duties. If the import enterprise has been taxed on products that was supposed to be duty-free, it can apply for a refund before September 30, 2020.

Financial institutions in Shanghai are encouraged to increase their credit support to key foreign trade enterprises in the prevention and control of the epidemic.

- March 11, 2020

Shanghai postponed the adjustment period of housing fund base in 2020 ([CN](#))

- February 10, 2020

16 Measures on Supporting the Stable Development of Science and Technology Enterprises in Fighting Against the Epidemic ([CN](#))

- February 9, 2020

28 Measures to Support Enterprises Fight Against the Coronavirus ([CN/EN/Related Reading](#))

- February 3, 2020

Four Measures to Reduce Financial Burden on Enterprises Affected by Coronavirus Epidemic ([CN/EN](#))

Shenyang City

- February 17, 2020

Notice on Release of 30 Measures to Support Business Resumption ([CN](#))

- February 7, 2020

Policy Measures of Shenyang Municipal Government to Support Operation and Development of Enterprises amid Fight against NCP ([CN](#))

Shenzhen City

- February 10, 2020

Notice on Extending the Application Period for Non-profit Organizations' Tax Exemption Qualifications and Changing the Application Methods ([CN](#))

Sichuan Province

- February 5, 2020

13 Measures to Ease Financial Burdens on SMEs ([CN](#))

Suzhou City

- February 2, 2020

Ten Measures to Shore Up Confidence of SMEs ([CN](#))

Tianjin

- March 26, 2020

Several Measures on Supporting Micro, Small, and Medium-Sized Enterprises and Individual Industrial and Commercial Households in Maintaining Healthy Development amid the Outbreak ([CN](#)) (Jin Shui Han [2020] No.29)

- March 13, 2020

Notice Concerning the Matters on the Return of Unemployment Insurance Premiums ([CN](#))

- March 10, 2020

14 Measures to Support Enterprises to Resume Work ([CN](#))

- February 17, 2020

Notice on Release of Ten Measures Supporting Business Resumption from Tianjin Public Security Bureau ([CN](#))

- February 12, 2020

Foreign Affairs Office of Tianjin Municipal Government: Delivery companies resume operation ([EN](#))

Wuhan

- March 25, 2020

21 New Policies to Support Enterprises to Resume Production ([CN](#)) (Wu Ban Wen [2020] No.6)

Over RMB 20 billion special fund will be offered to SMEs to cope with difficulties caused by the COVID-19. SMEs can get one-year interest-free loans.

Xiamen City

- February 7, 2020

18 Preferential Policies to Support Enterprises during the Epidemic ([CN](#))

Zhejiang Province

- March 10, 2020

Circular Concerning the Matters on the Phased Reduction or Exemption on Enterprise Social Insurance Payment ([CN](#))

- February 18, 2020

Notice on Supporting Enterprises to Carry Out Online Vocational Skills Training ([CN](#))

- February 17, 2020

Zhejiang Provincial Department of Finance Issues the Notice on Matters Relating to Measures for Reducing and Exempting Enterprise Rents During the COVID-19 Prevention and Control Period ([CN](#))

- February 4, 2020

17 Measures to Support Enterprises to Resume Operation ([CN](#))

Since its establishment in 1992, Dezan Shira & Associates has been guiding foreign clients through Asia's complex regulatory environment and assisting them with all aspects of legal, accounting, tax, internal control, HR, payroll, and audit matters. As a full-service consultancy with operational offices across China, Hong Kong, India, and ASEAN, we are your reliable partner for business expansion in this region and beyond.

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