**重庆两江新区促进科技创新发展办法**

本办法适用于在两江新区注册、经营、纳税的科技型企业或机构及符合重庆市、两江新区战略性新兴产业导向的企业。

**第一条**  对在两江新区设立，主营业务符合国家西部大开发鼓励类产业目录规定的企业，减按15%的税率征收企业所得税。

**第二条**  对新引进的在科技创新领域具有引领作用的科技型企业及符合两江新区战略性新兴产业导向的企业，其中外资企业，自设立之日起一年内实缴注册资本200万美元（含200万美元）以上，按照1美元扶持0.1元人民币的标准给予最高500万元的一次性奖励；对新设立的内资企业，自设立之日起一年内实缴注册资本达到1500万元人民币（含1500万元人民币）以上，按照实缴注册资本金1%的标准给予最高500万元的一次性奖励。中国科学院（工程院）院士以及相同层次的国外科学院（工程院）院士带项目、带技术、带资金到我区创办科技型企业，并租用政府建设或运营的载体作为办公场所，所租赁载体的租金前3年予以全额扶持，面积不超过1000平方米。同时，按照1000元/平方米的标准给予最高不超过200万元的一次性装修补贴。

**第三条**  对当年新引进的重点科技型企业，从设立年度起，前三年对地方政府缴纳的税收部分100%予以返还，后三年50%予以返还。

**第四条** 对当年新引进的科技型企业，自设立年度起至第5年，对工资薪金所得20万元以上的企业高管和高技术人才（名额最多不得超过公司缴纳社保总人数的10%），按其工资薪金所得对地方政府缴纳的个人所得税部分的100%给予返还奖励。另在人才公寓、安家补助、子女教育、医疗保险等方面享受支持。

**第五条** 对新认定的国家级国际科技合作基地，一次性奖励150万元。对新认定的市级国际科技合作基地按照市级奖励金额的100%给予配套奖励。对通过两江新区推荐并获得国家科技创新类项目扶持资金100万元（含100万元）以上和重庆市科技创新类项目扶持资金50万元（含50万元）以上的重点项目，分别按照国家、市级资助到位资金的100%和50%给予配套资金补助，单个项目配套资金分别不超过500万元和300万元。

**第六条** 当年新引进的科技型企业（或研发机构），在经两江新区管委会认定的产业楼宇或产业园区租赁办公和生产用房且自用的，自注册年度起连续3年，按以下标准予以扶持：在两江工业开发区内的，按年度实际缴纳租金50%的标准予以扶持，原则上每家企业每年享受扶持面积不超过2000平方米（建筑面积），年扶持额度不超过100万元；在新区其他区域的，按20元/月/平方米的标准予以扶持，原则上每家企业每年享受扶持面积不超过2000平方米（建筑面积），实际缴纳租金低于扶持标准的，按实际缴纳额度予以扶持。

**第七条** 对当年新引进的高层次人才创办的高成长性科技企业，视项目情况，两江新区管委会主导的股权投资基金可给予占股比例不超过20%、年限不超过“5+2”的股权投资扶持。

**第八条** 对科技型中小企业利用专利、商标、版权等知识产权质押贷款融资的，按不超过坏账本金损失的40%给予金融机构补偿，最高不超过200万元；按人民银行同期公布基准利率的50%给予贴息奖励，最高不超过100万元且不超过三年；对企业知识产权质押贷款提供担保或保险的，给予担保或保险公司不超过每笔贷款金额2%的担保费和保险费补助，单户最高不超过10万元。

**第九条** 对在新三板成功挂牌的企业，给予200万元扶持；对在境内外证券交易所上市的企业，给予500万元扶持；企业在上市后迁入两江新区的，给予300万元扶持。

**获得奖励的涉税支出由企业或个人承担。**

**本办法从2017年8月1日起至2020年12月31日实施。**

**本办法由两江新区管委会负责解释。**

**Measures to promote the development of technology innovation in Chongqing Liangjiang New Area**

These Procedures apply to technology-based enterprises or institutions registered, operated, and taxed in Liangjiang New Area and enterprises that are in line with the strategic emerging industries in Chongqing and Liangjiang New Area.

**Article 1** For enterprise established in Liangjiang New Area and its main business is in line with the regulations of the encouraged catalogue of the western development of the country, the enterprise income tax shall be levied at a reduced rate of 15%.

**Article 2** For newly introduced foreign-funded technology-based enterprises, if the registered capital is paid over 2 million US dollars ( including 2 million US dollars) within one year from the date of establishment, a one-time reward of up to 5 million yuan shall be given according to the standard of 1 US dollar for 0.1 yuan. For newly introduced domestic-funded technology-based enterprises, if the registered capital is paid over 15 million yuan (including 15 million yuan) within one year from the date of establishment, a one-time reward of up to 5 million yuan shall be given according to the standard of 1% of the paid-up registered capital. For the academicians of Chinese Academy of Sciences (Engineering Institute) as well as the academicians of foreign academies (engineering institutes) who establish science and technology enterprises in our area, and rent the carriers built or operated by the local government as office space, the renting fee will be fully supported in the first 3 years and the renting area should not exceed 1000 square meters. At the same time, according to the standard of 1000 yuan / square meter, a one-time decoration subsidy of up to 2 million yuan will be given.

**Article 3** For the key technology-based enterprises newly introduced in the year of establishment, 100% of the tax levied by the local government in the first 3 years will be returned, and 50% will be returned in the latter three years.

**Article 4** For the newly-introduced technology-based enterprises, the enterprises’ executives and high-tech talents with an annual salary income of more than 200,000 yuan (The maximum number of applicants must not exceed 10% of the total number of social security contributions paid by the company) will get 100% of rewards of the personal income tax portion levied by the local government from the year of establishment to the first five years, as well as support in talent apartments, home assistance, children's education, medical insurance, and etc.

**Article 5** For the newly established national-level international science and technology cooperation base set up in our area, a one-time award of 1.5 million yuan will be given. The newly-identified municipal-level international science and technology cooperation base will be rewarded with 100% of the city-level award amount. Key projects recommended by the Liangjiang New Area and approved and supported by the National Science and Technology Innovation Project with a support fund of 1 million yuan (including 1 million yuan) or approved and supported by the Chongqing Science and Technology Innovation Project with a support Fund of 500,000 yuan (including 500,000 yuan), 100% and 50% of the funds will be subsidized by matching funds respectively. The matching funds for each project will not exceed 5 million yuan and 3 million yuan respectively.

**Article 6** The newly introduced technology-based enterprises (or R&D institutions) lease the office and production base in the industrial buildings or industrial parks identified by the Liangjiang New Area for their own use, for the first 3 years from the registration year, the following support can be obtained: in the Liangjiang Industrial Development Zone, the standard for the actual payment of 50% of the annual rent is supported. In principle, each enterprise enjoys an annual supporting area of no more than 2,000 square meters (building area), the annual support quota does not exceed 1 million yuan; in other areas of Liangjiang New Area, it is supported by the standard of 20 yuan / month / square meter. In principle, each enterprise enjoys an annual support area of no more than 2,000 square meters (building area). If the actual payment of rent is lower than the support standard, it will be supported according to the actual payment quota.

**Article 7** For the high-growth technology enterprises established by the newly introduced high-level talents, the equity investment fund led by the Liangjiang New Area may give a share of no more than 20% and the term shall not exceed “5+2” years.

**Article 8** For technology-based small and medium-sized enterprises that use patent, trademark, copyright and other intellectual property pledge loan financing, they shall be compensated by financial institutions at a rate not exceeding 40% of the bad debt principal loss, up to a maximum of 2 million yuan. Discount interest subsidy will be given according to 50% of the benchmark interest rate announced by the PBOC during the same period, up to a maximum of 1 million yuan and no more than three years. For the guarantee or insurance company provides guarantee or insurance for the enterprise intellectual property pledge loan, the guarantee or insurance company shall be given a guarantee fee and insurance premium of not exceeding 2% of the loan amount as well as not exceeding 100,000 yuan for each unit.

**Article 9** 2 million yuan for enterprises that have been successfully listed on the New OTC Market; 5 million yuan for enterprises listed on domestic and overseas stock exchanges; 3 million yuan for enterprises to move into Liangjiang New Area after listing.

**Tax-related expenses for the above mentioned rewards are borne by the company or individual.**

**These measures will be implemented from August 1, 2017 to December 31, 2020.**

**These measures are responsible for explanation by the Management Committee of Liangjiang New Area.**