

Notice of the Ministry of Finance, State Administration of Taxation and National Development and Reform Commission on Announcing the List of Public Infrastructure Projects Enjoying Enterprise Income Tax Preferential (2008) (No. 116 [2008] of the Ministry of Finance) The public finance departments (bureaus), state taxation bureaus, local taxation bureaus, development and reform commissions, economic and trade commissions (economic commissions) of all provinces, autonomous regions, municipalities directly under the Central Government, and cities under separate state planning, and the Public Finance Bureau of Xinjiang Production and Construction Corps, The List of Public Infrastructure Projects Enjoying Enterprise Income Tax Preferential (2008), which has been approved by the State Council, is hereby promulgated and shall come into force as of January 1, 2008. Annex: List of Public Infrastructure Projects Enjoying Enterprise Income Tax Preferential (2008) Ministry of Finance State Administration of Taxation National Development and Reform Commission September 8, 2008 Annex: List of Public Infrastructure Projects Enjoying Enterprise Income Tax Preferential (2008)

Sequential Order	Type	Projects	Scope, Conditions and Technical Standards
1	Ports and Docks	New projects of docks, berths and navigation buildings	New berths of 10-thousand-ton class and above in coastal ports, new inland water berths of 1,000-ton class and above, new ro-ro berths, and new key inland water navigation projects examined and approved by the government investment administrative departments at and above the provincial level
2	Airports	New civil airport projects	New projects of civil airports examined and approved by the State Council, including projects of relocation

			and construction of civil airports, and projects of renovation of military airports for both military and civil purposes
3	Railways	New railway projects	The exclusive passenger transport lines, intercity rail transport projects, and grade III and above railway construction projects examined and approved by the government investment administrative departments at and above the provincial level or by the industrial administrative department of the State Council
4	Projects of renovation of existing railways	The electrical renovation of railways, new second-line projects and other renovation projects, into which the renovation investments reach 75% of the book value of the fixed assets of the original projects, which are examined and approved by the government investment administrative department at and	

		above the provincial level or by the industrial administrative department of the State Council	
5	Highways	New highway projects	Projects of construction of highways of first class and above examined and approved by the government investment administrative departments at and above the provincial level
6	Urban Public Transport	New urban express rail transport projects	New urban subway and express rail construction projects examined and approved by the State Council
7	Electrical Power	New waterpower projects (including key water conservancy control projects)	New waterpower construction projects on the main rivers examined and approved by the investment administrative department of the State Council, new waterpower projects with a total installed capacity of 250, 000 KW and more, and pumped-storage hydroelectric power plants
8	New nuclear power projects	New nuclear power projects examined and approved by the State	

		Council
9	New electricity grid (supply and transforming facilities) projects	New inter-province alternating current supply and transforming construction projects of 330 KV and more with a length of 200 km and longer, new direct current supply and transforming construction projects of 500 KV and more, which are examined and approved by the investment administrative department of the State Council, new electricity grid network construction projects in the former revolutionary base areas, areas of ethnic minorities, remote and border areas and poverty-stricken areas as examined and approved by the investment administrative departments at and above the provincial level, and new rural network supply and transforming construction projects
10	New wind power projects	New wind power projects examined and approved by the

		government investment administrative departments	
11	New ocean power projects	New ocean power projects examined and approved by the government investment administrative departments at the provincial level and above	
12	New solar power projects	New solar power projects examined and approved by the government investment administrative departments	
13	New terrestrial heat power projects	New terrestrial heat power projects examined and approved by the government investment administrative departments	
14	Water Conservancy	New projects of supporting facilities for irrigation areas and new agricultural water-saving irrigation projects	Irrigation area water source projects, projects of irrigation and drainage systems, and water-saving projects examined and approved by the government investment administrative departments
15	New projects of sources of surface water	Reservoirs, small reservoirs in hilly areas and auxiliary projects examined and approved by the	

		government investment administrative departments
16	New water diversion projects	Water taking, conveyance and supply projects examined and approved by the government investment administrative departments
17	New rural human and animal drinking water projects	The water taking, conveyance, purification and supply projects under the rural human and animal drinking water projects examined and approved by the government investment administrative departments
18	New water conservancy projects for pasture areas	The water taking, conveyance, supply, saving, irrigation and auxiliary projects under the pasture area water conservancy projects examined and approved by the government investment administrative departments