



CHINA LEGAL BRIEFING 123

W E N G E R & V I E L I B E I J I N G O F F I C E

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1. National

Work Standard of Applying For and Issuing Temporary Textile Export License

纺织品临时出口许可证件申领签发工作规范（暂行）

【Issued By】 Ministry of Commerce

【Subject】 Export

【Promulgated on】 July 12, 2005

【Effective from】 July 12, 2005

【Source】 <http://www.mofcom.gov.cn/>

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WE PROVIDE EXTENSIVE LEGAL ADVICE AND REPRESENTATION PRIMARILY IN THE FOLLOWING FIVE PRACTICE AREAS

- FINANCIAL SERVICES (BANKING LAW, STOCK EXCHANGE AND SECURITIES LAW, INVESTMENT FUND LAW)
- TRANSACTIONS (MERGERS AND ACQUISITIONS, PRIVATE EQUITY AND CAPITAL MARKETS)
- LITIGATION/ARBITRATION
- COMPETITION LAW AND INTELLECTUAL PROPERTY LAW
- TAX

The Ministry of Commerce released this Standard on July 12, 2005 with a view to regulating the works of applying for and issuing Temporary Textile Export License, realizing the standardization, systematization and scientization of license issuing.

According to the Standard, Temporary Textile Export License in terms of this Standard includes Export License for Textile Exported to the European Union, Origin Certificate for Textile Exported to European Union and Temporary Textile Export License of the People's Republic of China.

The Standard specifies that when handling export license and origin certificate for textile exported to European Union, license-issuing organs of all local competent commercial administrations should verify following materials provided by managers:

- Documents about permitted quantities distributed to the managers by local competent commercial administrations in accordance with the approval documents of Ministry of Commerce.
- Application Form for Export License for Textile Exported to European Union, and it should be filled in by managers item by item, must not be altered, and should be affixed managers' administrative official seal.
- The managers who entrust license-issuing organs to print the license should provide the sample book of the license according with the content of the application. The managers who print the license by themselves should provide Export License and Origin Certificate for Textile Exported to European Union printed by themselves and computer soft disk with corresponding data.
- Effective textile export contract.

For the managers who make the application for the first time, they should also provide copies of following materials:

- Business license;
- Record Registration Form of Foreign Trade Managers or Credentials of Import & Export Managers of the People's Republic of China with managers' special seal for record registration. Foreign invested enterprises should provide Approval Certificate issued by approval organs.

Circular on Lifting Export Rebates Policy of Un-forged-and-rolled Manganese

关于取消未锻轧锰出口退税政策的通知

【Issued by】 Ministry of Finance, State Taxation Administration

【Subject】 Tax

【Promulgated on】 July 21, 2005

【Source】 <http://www.mof.gov.cn/>

The two Ministries jointly issued this Circular on July 21, 2005 to inform the public of the change on tax matters. According to this Circular, with State Council's permission, Ministry of Finance and State Taxation Administration decide to lift the export rebates policy of un-forged-and-rolled manganese, and its waste materials and powders as from August 1, 2005, the tax number of which is 81110010. Specific time of implementation is subject to export time indicated in Customs Declaration Form of Export Commodity.

Circular on Examination and Approval Procedure for Foreign Invested Enterprises about Software and IC Enterprises Income Tax

关于外商投资企业执行软件和集成电路企业所得税政策有关审批程序的通知

【Issued by】 Ministry of Finance, State Administration of Taxation

【Subject】 Foreign Investment

【Promulgated on】 July 1, 2005

【Effective from】 September 1, 2005

【Source】 <http://www.mofcom.gov.cn/>

The Ministry of Finance and State Administration of Taxation jointly released this Circular for the purpose of carrying out the reform spirits of administrative examination and approval regime and raising revenue management efficiency.

In the Circular, procedures in Item 6 of Article 1 and Item 2 of Article 2 of Ministry of Finance, State Administration of Taxation and General Administration of Customs Circular on Taxation Policy for Encouraging Software and IC Industries' Development are notified as follows:

Regulations in Item 6 of Article 1 and Item 2 of Article 2, namely enterprises with a investment higher than \$ 30 million shall be submitted to State Administration of Taxation for authorization, while enterprises with an investment less than \$ 30 million shall be authorized by responsible taxation departments, shall be ceased from implementation.

Local responsible taxation departments could ask the enterprise to provide factual evidence or information (including field survey) that applies to regulations in Item 6 of Article 1 and Item 2 of Article 2 for annual income tax audit. If, with the audit confirmation, the enterprises shall not be in line with regulations in Item 6 of Article 1 and Item 2 of Article 2, local responsible taxation departments could conduct in accordance with Law of PRC on the Administration of Revenue Imposition.

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