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法律法规简报

Legal Update

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1. 三部门出台境外投资者以分配利润直接投资税收抵免政策 2025.06.30 **Three Departments Issue Tax Credit Policy for Foreign Investors Making Direct Investment with Distributed Profits**

为贯彻落实党中央、国务院决策部署，按照企业所得税法及其实施条例有关规定，财政部、税务总局、商务部联合发布关于境外投资者以分配利润直接投资税收抵免政策的公告（下称“《公告》”）。

In order to implement the decisions and plans of the Party Central Committee and the State Council, and in accordance with the relevant provisions of the *Enterprise Income Tax Law* and its implementing regulations, the Ministry of Finance, the State Administration of Taxation, and the Ministry of Commerce have jointly released the *Announcement on the Tax Credit Policy for Foreign Investors Making Direct Investment with Distributed Profits* (the “*Announcement*”).

根据《公告》，境外投资者以中国境内居民企业分配的利润，在 2025 年 1 月 1 日至 2028 年 12 月 31 日期间用于境内直接投资符合条件的，可按照投资额的 10% 抵免境外投资者当年的应纳税额，当年不足抵免的准予向以后结转。中华人民共和国政府同外国政府订立的税收协定中关于股息、红利等权益性投资收益适用税率低于 10% 的，按照协定税率执行。

According to the *Announcement*, from January 1st, 2025 to December 31st, 2028, foreign investors that make qualified direct investments within China using profits distributed by domestic resident enterprises may apply for a tax credit equal to 10% of the investment amount, which may be offset against their tax payable for the current year, and any unused portion of the tax credit may be carried forward to subsequent years. Where the applicable tax rate for dividends or other equity investment income under a tax treaty between the People's Republic of China and the relevant foreign government is lower than 10%, the treaty rate shall apply.

(Source: https://szs.mof.gov.cn/zhengcefabu/202506/t20250630_3966887.htm)

2. 国家药监局就《医疗器械出口销售证明管理规定》征求意见 2025.07.03 **NMPA Seeks Comments on Administrative Provisions on the Certificate for Exportation of Medical Devices**

国家药品监督管理局发出《医疗器械出口销售证明管理规定（修订草案征求意见稿）》及《关于医疗器械分类调整有关工作的公告（征求意见稿）》向社会征求意见，意见征求分别截止于 2025 年 8 月 2 日及 8 月 16 日。



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The National Medical Products Administration has drafted the *Administrative Provisions on the Certificate for Exportation of Medical Device (Draft Revision for Comment)* and the *Announcement on the Adjustment of Medical Device Classification (Draft for Comment)*. The two Drafts are hereby released for public comment until August 2nd and August 16th 2025.

根据《医疗器械出口销售证明管理规定（修订草案征求意见稿）》所确定的适用范围，医疗器械注册人、备案人，或者具备《医疗器械生产许可证》、《第一类医疗器械生产备案凭证》的生产企业，可以向药品监督管理部门申请《医疗器械出口销售证明》。《医疗器械出口销售证明管理规定（修订草案征求意见稿）》明确了不同情形的申请要求、办理要求和有效期限并要求申请人应当保证所出口的产品符合进口国（地区）的要求，并承担相应法律责任。

According to the scope of application in the *Administrative Provisions on the Certificate for Exportation of Medical Device (Draft Revision for Comment)*, medical device registrants or record-filers, or manufacturers holding a “Medical Device Manufacturing License” or “Filing Certificate of Class I Medical Device” may apply for a “Certificate for Exportation of Medical Device” to the medical products administration authority. The *Administrative Provisions on the Certificate for Exportation of Medical Device (Draft Revision for Comment)* sets out the application requirements, processing requirements, and validity periods for different scenarios and required the applicant shall ensure that the exported medical device products comply with the requirements of the importing country (or region) and shall bear the corresponding legal responsibilities.

《关于医疗器械分类调整有关工作的公告（征求意见稿）》进一步明确或调整医疗器械产品管理属性和管理类别，列明了医疗器械管理类别调整后注册备案有关要求、由不作为医疗器械管理调整为按照医疗器械管理产品有关要求、不作为医疗器械管理产品有关要求等。

The *Announcement on the Adjustment of Medical Device Classification (Draft for Comment)* further clarifies or adjust the management attributes and categories of medical device products, specifies requirements related to registration and filing following adjustments to the regulatory classification of medical devices, requirements for products adjusted from being regulated as non-medical devices to being regulated as medical devices, and requirements for products no longer regulated as medical devices.

(Source:

<https://www.nmpa.gov.cn/xxgk/zhqyj/zhqyjylqx/20250702162139103.html>



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<https://www.nmpa.gov.cn/xxgk/zhqyj/zhqyjylqx/20250717112309122.html>

3. 国家发改委就《粮食安全风险事项报告管理办法》征求意见 2025.07.15 NDRC Seeks Comments on Administrative Measures for Reporting Grain Security Risk Events

为进一步深化粮食购销和储备管理体制机制改革，认真执行《中华人民共和国粮食安全保障法》，建立健全粮食安全风险事项报告制度，国家粮食和储备局起草了《粮食安全风险事项报告管理办法（征求意见稿）》（下称“《管理办法》”），现向社会公开征求意见，意见截至 2025 年 8 月 14 日。

To further deepen the reform of the grain purchase, sales, and reserve management system and mechanisms, to conscientiously implement the *Grain Security Guarantee Law of the People's Republic of China*, to establish a grain security risk reporting system, the National Development and Reform Commission drafted the *Administrative Measures for Reporting Grain Security Risk Events (Draft for Comment)* (the “*Administrative Measures*”). The *Administrative Measures* is hereby released for public comment until August 14th, 2025.

《管理办法》共六章二十七条，包括总则、风险事项、报告程序、报告处置、法律责任、附则，主要规定了如下内容：（一）粮食安全风险事项。从风险事项影响粮食安全状态和本质的本质安全、与企业组织法定职责最密切相关、风险成因等三个方面界定粮食安全风险事项，并按照储存状态的风险、管理运营行为的风险、资产财务状况的风险、机构治理风险进行分类；（二）报告程序。明确具体报告主体、接报部门、报告内容以及报告时限要求；（三）报告处置。在区别企业或者其他组织既定的内部管理运行制度和风险事项发生后应对处置制度基础上，明确接报粮食和储备行政管理部门的职责；（四）法律责任。按照违法行为责任主体类型、行为类别、危害程度等确定法律责任。The *Administrative Measures* consists of six chapters and 27 articles, comprising General Provisions, Risk Matters, Reporting Procedures, Reporting Disposition, Legal Responsibilities, and Supplementary Provisions. The main provisions are as follows: (1) Food security risk matters. Food security risk matters are defined based on three aspects: the inherent safety of the impact on the state and capacity of food security, the closest association with the statutory duties of enterprises and organizations, and the causes of risks. These matters are classified into risks related to storage status, management and operational behavior, asset and financial conditions, and institutional governance; (2) Reporting Procedures. Specific reporting entities, receiving departments, reporting content, and reporting deadlines are clarified; (3) Reporting Disposition. Based on the distinction between an enterprise or other organization's established internal management and operational systems and the



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response and disposal systems in place after the occurrence of risk issues, the responsibilities of the grain and reserve administrative departments receiving reports are clarified; (4) Legal liability. Legal liability is determined based on the type of entity responsible for the violation, the category of the violation, and the severity of the harm caused.

(Source:

<https://yyglxxbsgw.ndrc.gov.cn/htmls/article/article.html?articleId=2c97d16c-9324f814-0198-0ce90c0c-0062#iframeHeight=805>)

4. 七部门鼓励外商投资企业境内再投资 2025.07.18
Seven Authorities Encourage Reinvestment by Foreign-invested Enterprises in China

国家发展和改革委员会等七部门联合发布《关于实施鼓励外商投资企业境内再投资若干措施的通知》（下称“《通知》”）。

Seven authorities including the National Development and Reform Commission have jointly issued the *Circular on Implementing Several Measures to Encourage Reinvestment by Foreign-invested Enterprises in China* (the “Circular”).

《通知》所列措施适用以下情形：在中国境内依法设立的外商投资企业运用未分配利润，或者境外投资者以境内合法分得的本外币利润，在中国境内投资新设企业、增资现有企业或取得中国境内企业的股份、股权、财产份额或其他类似权益的行为，以及在中国境内投资项目的行为。各地根据实际情况建立外商投资企业境内再投资项目库，做好项目服务保障工作。符合条件的外商投资企业境内再投资项目可纳入重大和重点外资项目清单，并享受相应支持政策。The measures set forth in this *Circular* shall apply to the following: the establishment of new enterprises within China, capital increases in existing enterprises within China, or the acquisition of shares, equity, property shares, or other similar rights and interests in enterprises located in China by foreign-invested enterprises legally established in China using undistributed profits, or by overseas investors using profits in domestic or foreign currencies lawfully distributed to them in China, as well as investment projects in China by such enterprises and investors. Local authorities shall, based on actual circumstances, establish project databases for reinvestment by FIEs within China, and ensure services and support for these projects.

(Source:

https://www.ndrc.gov.cn/xxgk/zcfb/tz/202507/t20250718_1399285.html)



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5. 国知局就《知识产权促进民营经济发展实施办法》征求意见 2025.07.22 CNIPA Seeks Comments on the Implementation Measures for Promoting the Development of the Private Economy through Intellectual Property

为提高知识产权对促进民营经济发展的针对性和实效性，国家知识产权局起草了《知识产权促进民营经济发展实施办法（征求意见稿）》（下称“《征求意见稿》”），现向社会征求意见，意见反馈截止于 2025 年 8 月 5 日。

In order to enhance the effectiveness and relevance of intellectual property in supporting the development of the private-sector economy, the China National Intellectual Property Administration recently drafted the *Implementation Measures for Promoting the Development of the Private Economy through Intellectual Property (Draft for Comment)* (the “Draft”), which is hereby released for public consultation by August 5th, 2025.

《征求意见稿》共八章二十一条，主要涉及知识产权创造、知识产权保护、知识产权运用、公共服务、人才培养、法律责任等方面。其中，《征求意见稿》关于知识产权创造，明确持续提高知识产权审查质量和效率，创新专利商标多元化审查模式，主动服务包括民营经济组织在内的各类经济组织的获权需求。关于知识产权保护，明确加大对民营经济组织及其经营者创新成果的知识产权保护力度，依法查处侵犯商标专用权、专利权等违法行为。

The *Draft* consists of eight chapters and 21 articles, comprising intellectual property creation, intellectual property protection, intellectual property utilization, public services, talent development and legal liability, etc. Regarding intellectual property creation, the *Draft* clarifies efforts shall be made to continuously improve the quality and efficiency of intellectual property examination, and to innovate by establishing alternative examination models for patents and trademarks, thereby proactively serving the needs of various economic entities to obtain ownership of rights, including private-sector economic organizations. Regarding intellectual property protection, efforts shall be made to strengthen intellectual property protection for innovations of private-sector economic organizations and their operators, and to strictly address, in accordance with the law, violations such as the infringement of exclusive trademark rights and patent rights.

(Source: https://www.cnipa.gov.cn/art/2025/7/22/art_75_200727.html)



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