

Notice of the State Administration of Taxation on Distributing the List of the Enterprises Subject to Special Liaison with the State Administration of Taxation
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State taxation bureaus and local taxation bureaus of all provinces, autonomous regions and municipalities directly under the central government and cities under separate state planning,

To enhance the tax services and administration of large enterprises, the State Administration of Taxation decided to list 45 enterprises (groups) as the enterprises subject to special liaison. The list of the enterprises subject to special liaison with the State Administration of Taxation is hereby issued to you. The territorial principle for regular tax collection and administration of the above-mentioned enterprises subject to special liaison with the State Administration of Taxation, as well as the hierarchy and tax payment ownership of the respective treasuries, both remain unchanged. The services and administrative requirements of the enterprises subject to special liaison with the State Administration of Taxation and of the large enterprises covered by the tax authorities below the provincial level shall be separately clarified by the State Administration of Taxation.

Annex: List of the Enterprises Subject to Special Liaison with the State Administration of Taxation

The State Administration of Taxation
December 26, 2008

Annex

List of the Enterprises Subject to Special Liaison with the State Administration of Taxation

- | No. | Enterprise or Group Name |
|-----|---|
| 1 | China National Tobacco Corporation |
| 2 | China National Petroleum Corporation |
| 3 | China Petrochemical Corporation |
| 4 | State Grid Corporation Of China |
| 5 | China Mobile Communications Corporation |
| 6 | China Construction Bank Corporation |
| 7 | Industrial and Commercial Bank of China Ltd |
| 8 | Agricultural Bank of China |
| 9 | Bank of China Limited |
| 10 | China National Offshore Oil Corporation |
| 11 | Shenhua Group Corporation Limited |
| 12 | China Development Bank |
| 13 | Ministry of Railways of the People's Republic of China |
| 14 | China Telecommunications Corporation |
| 15 | China Huaneng Group |
| 16 | Aluminum Corporation of China |
| 17 | China Datang Corporation |
| 18 | China South Industries Group Corporation |
| 19 | China Ocean Shipping (Group) Company |
| 20 | China Resources National Corporation |
| 21 | China State Construction Engineering Corporation |
| 22 | Shanghai Fosun High Technology (Group) Co., Ltd |
| 23 | China Communications Group (Ltd) |
| 24 | China United Network Communications Corporation Limited |
| 25 | China Metallurgical Group Corporation |
| 26 | China Everbright (Group) Limited |
| 27 | China Vanke Co., Ltd |
| 28 | China Life Insurance (Group) Company |
| 29 | COFCO Limited |
| 30 | Nokia (China) Investment Co., Ltd. |
| 31 | China Post Group |
| 32 | Huawei Technologies Co., Ltd |
| 33 | China Minmetals Corporation |
| 34 | Sinochem Corporation |
| 35 | Samsung (China) Investment Co., Ltd |
| 36 | Legend Holdings Ltd |
| 37 | Motorola (China) Electronics Ltd |
| 38 | China Galaxy Securities Co., Ltd |
| 39 | Panasonic Corporation of China |
| 40 | Siemens Ltd., China |
| 41 | McDonald's (China) Co., Ltd |

- 42 HSBC
- 43 Foxconn Technology Group
- 44 GE (China) Co., Ltd
- 45 Wal-Mart (China) Investment Company Ltd