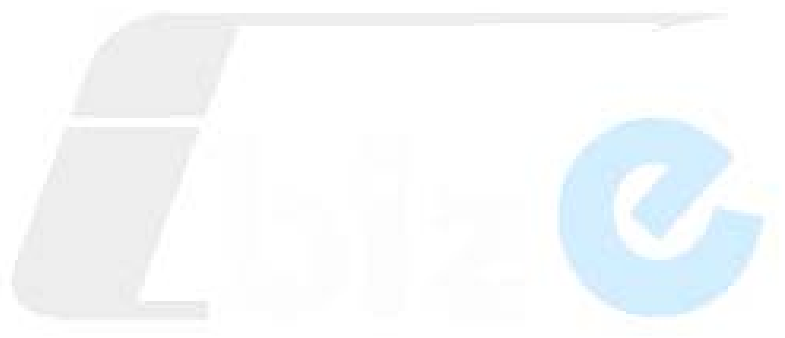


➤ **Q: How are organization expenses incurred by taxpayers during organization period amortized?**

A: Expenses incurred during the organization period of the enterprises with foreign investment and foreign enterprises should be amortized within minimum of five years from the month following commencement of production or business operation.

The organization period mentioned above stands for the time period from the date of approval to the date of commencement of production or business operation (including test production and test business operation).

The expenses mentioned above include the organizers' wages and expenses on traveling, training, consultation and investigation, public relation, paper printing, communication, and opening ceremony.



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