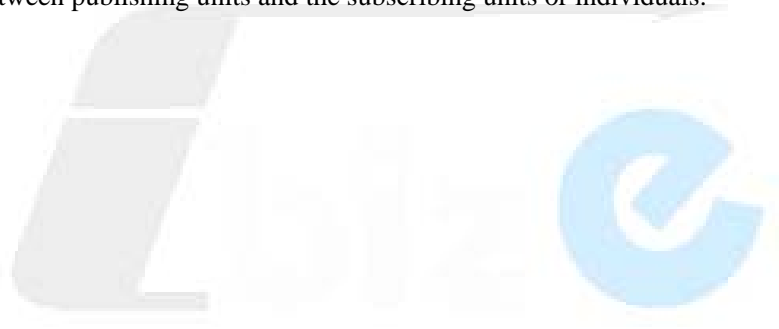


➤ **Q: What documents may be exempt from stamp tax?**

A: The following documents may be exempt from stamp tax:

- a. Duplicates or copies of documents on which stamp tax has already been paid, excluding those used as original ones.
- b. Documents executed when property is donated to the government, social welfare units supporting the widowed, the aged, the injured and the handicapped, or schools.
- c. Agricultural by-product purchase contracts concluded between state designated purchase departments and village committees or individual peasants.
- d. Non-interest bearing or discounting loans contracts.
- e. Preferential loans contracts concluded between foreign governments or international financial institutions and the Chinese government or state financial institutions.
- f. Insurance contracts for agriculture and forestry produce, and animals in animal husbandry.
- g. Documents concluded between book, newspaper and/or magazine publishing units, between publishing units and the subscribing units or individuals.



The copyright and/or other intellectual property rights of China Business Engine including related text, images, charts, sound, animation, and videos, and their arrangement on the China Business Engine website, are protected by copyright and other protective laws.

**China Business Engine**  
Tel +86 21 52289730  
Fax +86 21 5228-9730

**Website**  
China site : [www.cbize.com](http://www.cbize.com)  
Globe site : [www.cbize.net](http://www.cbize.net)