

➤ **Q: What kind of donation expenses can be deducted for the enterprises investment and foreign enterprises?**

A: The donations of public benefit and relief nature in China (refers to the donations made through non-profit social organizations or State organs within China to the public beneficial causes like education, red cross and civil affairs and/or to the areas of natural disasters and poor areas. It does not include the donations directly made to the benefiting recipients.) made by the enterprises with foreign investment and foreign enterprises may be entirely deducted from the taxable income.

The funds granted by the enterprises with foreign investment and foreign enterprises through the non-profit social organizations or government within China to un-associated science and research institutes and universities for research and development work may also be deducted entirely from the taxable income.



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