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| **东莞市人民政府文件**东府〔2018〕73号 |

东莞市人民政府关于印发《东莞市招商引资

重特大项目奖励办法》的通知

各镇人民政府（街道办事处），市府直属各单位：

现将《东莞市招商引资重特大项目奖励办法》印发给你们，请认真贯彻执行。

 东莞市人民政府

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 2018年6月15日

东莞市招商引资重特大项目奖励办法

为增强全市对重特大项目招商引资的综合竞争力，支持优质项目加快落户，推动东莞高质量发展，特制定本奖励办法。

第一条效益贡献奖励。项目自建成投产后第二个至第三个完整会计年度，当年每亩用地年财政贡献超过所落户园区、镇（街）（或合同约定）财政贡献标准的，超出部分按照其当年在本市实际缴纳的地方财政贡献的100%予以奖励，最高不超过5000万元。

项目自建成投产后第四个至第六个完整会计年度，当年每亩用地年财政贡献超过所落户园区、镇（街）（或合同约定）财政贡献标准的，超出部分按照其当年在本市实际缴纳的地方贡献的50%予以奖励，最高不超过2000万元。

第二条固定资产投资奖励。对世界500强、中国企业500强、中国民营500强企业以及A股上市企业投资的项目，按项目固定资产（包括：土地、厂房、设备、配套设施等）实际投资总额的5‰给予一次性奖励，最高不超过1000万元。

第三条贷款贴息支持。项目取得我市商业银行机构新增贷款的，按每个项目每年实缴贷款利息（不包括罚息）的50%给予补贴，每个项目贷款贴息时间最长不超过3年，享受总扶持金额最高不超过1000万元。

本条与第二条固定资产投资奖励，只能享受一条，不重复奖励。

第四条 项目用地支持。项目由市政府统筹安排，优先配备用地指标。项目在符合规划、不增加用地、不改变土地用途的前提下，采取“工改工”措施提高土地利用率的，允许提高开发建设强度、放宽限制条件、简化审批程序，现有工业用地提高土地利用率和容积率的，不再增收土地价款。对于容积率不高于3.5（含）的项目，无需提交开发模拟方案。

第五条 使用存量载体资源奖励。项目租赁土地、厂房自用或收购、兼并存量厂房、土地自用的，自投产后第二个完整会计年度起，3年内每亩用地年均财政贡献达到所落户园区、镇（街）（或合同约定）财政贡献标准的，一次性奖励项目每亩3万元，最高不超过500万元。

第六条高管人才奖励。项目自投产后第二个完整会计年度起3年内，每亩用地年财政贡献达到所落户园区、镇（街）（或合同约定）财政贡献标准的，对年度应纳税工资薪金收入额在30万元以上的重大项目高层管理人员，市财政部门按其当年度所缴纳工薪收入个人所得税以及科技成果转化形成的个人所得税市留成部分的最高不超过80%标准奖励个人，每人每年最高100万元。鼓励园区、镇（街）给予个人所得税配套支持。

项目自投产后第二个完整会计年度起3年内，每亩用地年财政贡献达到所落户园区、镇（街）（或合同约定）财政贡献标准的，对年度应纳税工资薪金收入额在30万元以上的重大项目高层管理人员，其子女入学直接按照《东莞市企业人才子女入学实施办法》（东府办〔2016〕37号）和《东莞市“倍增计划”试点企业骨干人才子女入学资助实施细则》（东府办〔2017〕91号）有关规定办理。

第七条 办公用房租赁支持。项目在我市租赁自用办公用房、达到相关税收标准的，按其当年租金总额的30%给予不超过3年的租金支持，最高每年不超过100万元，累计不超过300万元，享受租赁支持期间不得转租。

第八条政府服务扶持。经认定的招商引资重特大项目，直接纳入市投资项目库，条件相对成熟的直接纳入市重大建设项目或市重大预备项目，享受市重大项目相关优惠政策；同时优先纳入倍增计划市级试点企业或协同倍增试点企业名单，并享受倍增计划相关优惠政策，项目企业主要负责人享受“倍增卡”待遇。

第九条特大项目一事一议扶持。特大项目除享受上述扶持外，由市招商引资创新工作领导小组按照“一事一议”方式，在资金支持、人才落户、办公用房、搬迁安置、人才住房等方面给予更多支持。

第十条 招商合作机构支持。对经认定的招商合作机构，成功引进约定目标项目的，按条件给予目标项目引进支持，单个项目给予30万元奖励，单个机构最高不超过300万元/年。

附 则

本办法奖励对象为按《东莞市招商引资重特大项目认定管理办法》认定备案的招商引资重特大项目，包括招商引资重大项目和招商引资特大项目。

本办法所指的财政贡献为企业在我市实际缴纳的增值税和企业所得税总额（不含关税）。

本办法涉及的奖励资金除另有规定的，均由市财政和园区、镇（街）财政按5:5比例分担。

经认定的重特大项目如合同约定的年财政贡献高于所在园区、镇（街）财政贡献标准的，以合同实际约定为准。

符合本办法规定的同一项目、同一事项同时符合本市其他扶持政策规定的，按就高不重复的原则予以支持，另有规定的除外。

对提供虚假材料骗取奖励的，经查实后，取消其重特大项目并由市招商引资创新办公室将有关情况在信用东莞网等政务网站公布；涉嫌犯罪的，移送司法机关依法追究刑事责任。

本办法由市招商引资创新办公室负责解释。

公开方式：依申请公开

抄送：市委直属各单位，市人大办，市政协办，市纪委办，市中级法院，市检察院，省属有关单位。

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