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## 一、个人所得税优惠政策

### I. Preferential personal income tax policy

**【政策内容】**《海南自由贸易港建设总体方案》提出，2025年前，对在海南自由贸易港工作的高端人才和紧缺人才，其个人所得税实际税负超过15%的部分，予以免征。对享受上述优惠政策的高端人才和紧缺人才实行清单管理，由海南省商财政部、税务总局制定具体管理办法。2035年前，对一个纳税年度内在海南自由贸易港累计居住满183天的个人，其取得来源于海南自由贸易港范围内的综合所得和经营所得，按照3%、10%、15%三档超额累进税率征收个人所得税。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, the amount of income in excess of the taxable burden subject to a 15% personal income tax rate, earned by high-end talents and highly-demanded talents employed in Hainan FTP, are exempted from the personal income tax rate before 2025. The high-end talents and highly-demanded talents who enjoy the mentioned preferential tax rate will be subject to the list-based management, and Hainan



province will consult with the Ministry of Finance and the State Administration of Taxation to roll out specific administrative measures. Before 2035, for individuals who have accumulatively lived in Hainan FTP for 183 days within a tax year, the personal income tax is levied on their comprehensive income and operating income earned within Hainan FTP based on three excess progressive tax rates of 3%, 10%, and 15%.

**【适用条件】**

**[Applicable Conditions]**

2023年1月1日起施行的《海南省人民政府关于印发海南自由贸易港享受个人所得税优惠政策高端紧缺人才清单管理暂行办法的通知》规定：

According to the Circular of the People's Government of Hainan Province on Issuing the Interim Administrative Measures for the List of High-end and Urgently-needed Talents Entitled to the Preferential Personal Income Tax Policy in Hainan Free Trade Port taking effect on January 1, 2023:

1. 享受个人所得税优惠政策的高端紧缺人才，应满足一个纳税年度内在海南自由贸易港累计居住满183天，且属于海南省各级人才管理部门所认定的人才或一个纳税年度内在海南自由贸易港收入达到30万元人民币以上（海南省根据经济社会发展

状况实施动态调整)。

1. To enjoy the preferential personal income tax policy, a high-end and urgently-needed talent shall meet the following conditions: he/she has resided in Hainan FTP for a total of 183 days in a tax year; and is a talent who is recognized by the talent management departments of Hainan Province at all levels or his/her the income obtained from Hainan FTP in a tax year reaches RMB 300,000 or more (Hainan Province shall make dynamic adjustment on the income requirement according to the economic and social development situation).

2. 因职业特点一个纳税年度内在海南自由贸易港累计居住不满183天的航空、航运、海洋油气勘探等行业特定人员，一个纳税年度内在海南自由贸易港以单位职工身份连续缴纳职工基本养老保险（与中国签订社会保障协定的国家中免缴人员除外）6个月以上（须包含本年度12月当月），并与在海南自由贸易港注册且实质性运营的企业或单位签订1年以上的劳动合同、聘用协议或可提供其他同等条件劳动人事关系证明材料的，由本人在规定的时间内向税务部门提交申请并说明情况，经由海南省人力资源社会保障部门组织评审认定通过后，可享受优惠政策。

2. For the special personnel engaged in aviation, shipping, offshore oil and gas exploration and residing in Hainan FTP for



less than 183 days accumulatively in a tax year due to their occupations, if they pay the basic pension insurance premium (except for those exempted from payment in countries that have signed social security agreements with China) continuously for more than 6 months (including December of the current year) in Hainan FTP in the capacity of an enterprise employee, and sign a labor contract or employment agreement for more than 1 year with an enterprise or entity registered and substantially operating in Hainan FTP or can provide other supporting materials on labor and personnel relations under the same conditions, they can file an application with the tax departments within the prescribed time limit, and may enjoy the preferential policy after obtaining approval the human resources and social security department of Hainan Province.

2022年12月31日前，根据《海南省人民政府关于印发海南自由贸易港享受个人所得税优惠政策高端紧缺人才清单管理暂行办法的通知》第三条、第四条、第五条规定，享受个人所得税优惠政策的高端人才和紧缺人才，须在海南自由贸易港工作并一个纳税年度内在海南自由贸易港连续缴纳基本养老保险等社会保险6个月以上（须包含本年度12月当月），且与在海南自由贸易港注册并实质性运营的企业或单位签订1年以上的劳动合



同或聘用协议等劳动关系证明材料。

Prior to December 31, 2022, according to Articles 3, 4 and 5 of the Circular of the People's Government of Hainan Province on Issuing the Interim Administrative Measures for the List of High, end and Urgently-needed Talents Entitled to the Preferential Personal Income Tax Policy in Hainan Free Trade Port, high-end and urgently-needed talents entitled to the preferential personal income tax policy shall work in Hainan FTP, pay the basic pension insurance premium and other social insurance premiums continuously for more than 6 months (including December of the current year) in Hainan FTP, and sign a labor contract or employment agreement for more than 1 year with an enterprise or entity registered and substantially operating in Hainan FTP.

### **【有关问答】**

#### **[Relevant Questions and Answers]**

1. 哪些所得可以享受优惠政策？

1. What kind of income is eligible for the preferential policy?

享受优惠的所得，包括来源于海南自由贸易港的综合所得（包括工资薪金、劳务报酬、稿酬、特许权使用费四项所得）、经营所得以及经海南省认定的人才补贴性所得。



Income entitled to the above preferential policy includes comprehensive income earned in Hainan FTP (including salaries or wages, remuneration for providing services, author's remuneration and royalties), business income and talent subsidies recognized by Hainan Province.

综合所得：工资薪金、劳务报酬、稿酬、特许权使用费。

Comprehensive income: salaries or wages, remuneration for providing services, author's remuneration and royalties.

经营所得：从事生产、经营活动取得的所得。

Business income: income obtained from production and business activities.

经海南省认定人才补贴性所得。

Talent subsidies recognized by Hainan Province.

2.《海南自由贸易港建设总体方案》关于个人所得税的表述，2025年前用的是税负，2025年后是税率，有什么区别？

2. In terms of the terms about personal income tax in the Overall Plan for the Construction of Hainan Free Trade Port, tax burden is used before 2025, while tax rate is used after 2025. What is the difference?

税负≠税率

Tax burden ≠ tax rate

税负：通常是指实际缴纳税款占应税收入的比例。比如应税收入是30万，如果实际缴纳税款4.5万，税负就是 $4.5/30 \times 100\% = 15\%$ 。

Tax burden usually refers to the proportion of tax actually paid to taxable income. For example, assuming taxable income is RMB 300,000, if the tax actually paid is RMB 45,000, then the tax burden will be  $4.5/30 \times 100\% = 15\%$ .

税率：就是按多少比例去缴税。例如，目前我国个人所得税综合所得是3%至45%七档累进税率，全年应纳税所得额不超过3.6万元的，按照3%税率；超过3.6万元至14.4万元部分，按照10%税率；以此类推，超过96万元部分，按照45%税率。

Tax rate is the proportion at which the tax is paid. For example, at present, the comprehensive income is subject to personal income tax in China at seven progressive tax rates ranging from 3% to 45%. If the annual taxable income does not exceed RMB 36,000, the tax rate is 3%; the part exceeding RMB 36,000 but not exceeding RMB 144,000 shall be taxed at 10%; the part exceeding RMB 960,000 shall be taxed at 45%.

3. 享受优惠政策还需要进行申请吗？没有接收到信息的人是不是就不能享受税收优惠？

3. Do I still need to submit an application in order to en-



joy the preferential policy? Are talents who do not receive the information not eligible for tax incentives?

个人无需申请，可享受优惠政策的人才名单将通过部门联合审核、信息共享等方式汇总。税务部门根据省委人才发展局推送的联合确定人员名单，分批次发送短信“点对点”通知符合条件的高端紧缺人才办理年度汇算。

Individuals are not required to apply, and the list of talents eligible for the preferential policy will be compiled through review and information sharing among relevant departments. The tax departments shall, according to the talent list sent by the Talent Development Bureau of the Hainan Provincial Party Committee, send SMS messages in batches to notify eligible high-end and urgently-needed talents to handle the annual settlement.

## 二、企业所得税优惠政策

### II. Preferential corporate income tax policy

【政策内容】《海南自由贸易港建设总体方案》提出，2025年前，仅对注册在海南自由贸易港并实质性运营的鼓励类产业企业，减按15%征收企业所得税。2025年前，对注册在海南自由贸易港并实质性运营的负面清单行业之外的所有企业，减按

15% 征收企业所得税。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, before 2025, for encouraged industries, enterprises registered in Hainan FTP and conducting substantive business activities are entitled to a reduced corporate tax rate of 15%. Before 2035, enterprises registered in Hainan FTP and conducting substantive business activities (excluding those in the negative list) are entitled to a reduced corporate tax rate of 15%.

**[适用条件]** 企业享受此项政策需具备以下三个条件：

**[Applicable Conditions]** An enterprise shall meet the following three conditions to enjoy the policy:

1. 注册在海南自由贸易港。对总机构设在海南自由贸易港的符合条件的企业，仅就其设在海南自由贸易港的总机构和分支机构的所得，适用15%税率。对总机构设在海南自由贸易港以外的企业，仅就其设在海南自由贸易港的符合条件的分支机构的所得，适用15%税率。

1. It is registered in Hainan FTP. For qualified enterprises with their headquarters based in Hainan FTP, the 15% tax rate is applicable only to the income of their headquarters and branches in Hainan FTP. For enterprises whose headquarters are



outside of Hainan FTP, the 15% tax rate is applicable only to the income of the qualified branches set up in Hainan FTP.

2. 实质性运营。企业的实际管理机构设在海南自由贸易港，并对企业生产经营、人员、财务、财产等实施实质性的全面管理和控制。

2. It has a practical operational record. Practical operational record means that the actual management institution of the enterprise is located in Hainan FTP, and conducts substantial and all-round management and control with respect to the production, operations, personnel, finance, and property of the enterprise.

3. 鼓励类产业企业。企业的主营业务须属于鼓励类产业目录中列举的产业项目，且企业的主营业务收入须占收入总额的60%以上。

3. It is in an encouraged industry. The main business of the enterprise shall belong to the industrial projects specified in the catalog of encouraged industries, and the income from such main business shall account for more than 60% of the total income.

### 【有关问答】

#### [Relevant Questions and Answers]

1. 海南自由贸易港鼓励类产业有哪些？

## 1. What are the encouraged industries in Hainan FTP?

国家发展改革委、财政部、税务总局于2021年1月联合印发《海南自由贸易港鼓励类产业目录（2020年本）》，海南自由贸易港鼓励类产业以目录所列产业项目为判定依据，并根据海南自由贸易港建设需要，适时对目录进行修订。目录包括两部分，一是国家现有产业目录（《产业结构调整指导目录（2019年本）》《鼓励外商投资产业目录（2022年版）》如有修订按新修订版本执行）中的鼓励类产业，二是海南自由贸易港新增鼓励类产业目录。

The National Development and Reform Commission, the Ministry of Finance and the State Taxation Administration jointly issued the Catalog of Encouraged Industries in the Hainan Free Trade Port (2020 Edition) in January 2021. Encouraged industries in Hainan FTP shall be determined based on the industrial projects specified in the catalog, and the catalog shall be revised in due time according to the construction needs of Hainan FTP. The catalog consists of two parts: (1) encouraged industries in the existing national industrial catalogs (Guiding Catalog for Industrial Restructuring (2019 Edition) and Catalog of Industries for Encouraged Foreign Investment (2022 Edition)); if either of the above catalogs is revised, the latest edi-



tion shall prevail) and (2) new encouraged industries in Hainan FTP.

目前，内资方面，2019年版全国的鼓励类产业是821项，海南在享受这821项的同时，另外增加143项。外资方面，2022年版外商鼓励类产业目录，全国519项，海南全部享受，还额外增加72项。

At present, in terms of domestic investment, there are 821 encouraged industries nationwide in the 2019 edition, and Hainan enjoys 143 additional items in addition to these 821 items. In terms of foreign investment, there are 519 encouraged industries nationwide in the Catalog of Encouraged Industries for Foreign Investment (2022 Edition), and Hainan enjoys 72 additional items in addition to these 519 items.

2. 企业如何判定自己是否是鼓励类产业企业？

2. How does an enterprise determine whether it is an enterprise in the encouraged industry?

企业的主营业务须属于《海南自由贸易港鼓励类产业目录（2020年本）》所列举的产业项目，且企业的主营业务收入须占收入总额的60%以上。

The main business of the enterprise shall belong to the industrial projects specified in the Catalog of Encouraged Indus-



tries in Hainan Free Trade Port (2020 Edition), and the income from such main business shall account for more than 60% of the total income.

3. 企业总部和分支机构如何享受海南自由贸易港企业所得税优惠政策？

3. How can headquarters and branches of enterprises enjoy the preferential corporate income tax policy of Hainan FTP?

财政部、税务总局《关于海南自由贸易港企业所得税优惠政策的通知》明确，对总机构设在海南自由贸易港的符合条件的企业，仅就其设在海南自由贸易港的总机构和分支机构的所得，适用15%税率；对总机构设在海南自由贸易港以外的企业，仅就其设在海南自由贸易港内的符合条件的分支机构的所得，适用15%税率。具体征管办法按照税务总局有关规定执行。

The Circular on the Preferential Corporate Income Tax Policy of Hainan Free Trade Port issued by the Ministry of Finance and the State Taxation Administration states that for qualified enterprises with their headquarters based in Hainan FTP, the 15% tax rate is applicable only to the income of their headquarters and branches in Hainan FTP; for enterprises whose headquarters are outside of Hainan FTP, the 15% tax rate is applicable only to the income of the qualified branches set up



in Hainan FTP. Specific collection and management measures shall be implemented in accordance with the relevant regulations of the State Taxation Administration.

《国家税务总局海南省税务局关于海南自由贸易港企业所得税优惠政策有关问题的公告》进一步明确，对总机构设在自贸港的企业，仅将该企业设在自贸港的总机构和分支机构（不含在自贸港以外设立的二级以下分支机构在自贸港设立的三级以下分支机构）纳入判断是否符合规定条件范围，设在自贸港以外的分支机构不纳入判断范围；对总机构设在自贸港以外的企业，仅就设在自贸港的分支机构（不含在自贸港以外设立的二级以下分支机构在自贸港设立的三级以下分支机构）判断是否符合规定条件，设在自贸港以外的总机构和分支机构不纳入判断范围。

The Announcement of the Hainan Provincial Tax Service of State Taxation Administration on Issues Concerning the Preferential Corporate Income Tax Policy in Hainan Free Trade Port further clarifies that for enterprises with their headquarters based in Hainan FTP, only the headquarters and branches in Hainan FTP (excluding the branches below the third level established in Hainan FTP by the branches below the second level established outside Hainan FTP) of such enterprises shall be included in the scope for judging whether they meet the prescribed

conditions, while the branches established outside Hainan FTP shall not be included in the judgment scope; The Announcement of the Hainan Provincial Tax Service of State Taxation Administration on Issues Concerning the Preferential Corporate Income Tax Policy in Hainan Free Trade Port further clarifies that for enterprises with their headquarters based in Hainan FTP, only the headquarters and branches in Hainan FTP (excluding the branches below the third level established in Hainan FTP by the branches below the second level established outside Hainan FTP) of such enterprises shall be included in the scope for judging whether they meet the prescribed conditions, while the branches established outside Hainan FTP shall not be included in the judgment scope.

### **三、原辅料“零关税”政策**

#### **III. "Zero tariff" policy for raw and auxiliary materials**

【政策内容】《海南自由贸易港建设总体方案》提出，2025年前，对岛内进口用于生产自用或以“两头在外”模式进行生产加工活动（或服务贸易过程中）所消耗的原辅料，实行“零



关税”正面清单管理，清单内原辅料免征进口关税、进口环节增值税和消费税。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, before 2025, the zero-tariff positive list management system will apply to raw and auxiliary materials imported for production within Hainan island, or for processing trade (or in the process of trade in services) of which final products would be exported to overseas markets, and the raw and auxiliary materials specified in the list will be exempt from import tariffs, import value-added tax and consumption tax.

**【适用条件】**

**[Applicable Conditions]**

1. 企业方面：2025年前，在海南自由贸易港登记注册并具有独立法人资格的，进口用于生产自用、以“两头在外”模式进行生产加工或以“两头在外”模式进行服务贸易过程中所消耗的原辅料的企业。

1. Enterprises: before 2025, enterprises that are registered in Hainan FTP as independent legal entities import raw and auxiliary materials for production within Hainan island, or for processing trade (or in the process of trade in services) of

which final products would be exported to overseas markets.

2. 原辅料方面：《财政部 海关总署 税务总局关于海南自由贸易港原辅料“零关税”政策的通知》所附的《海南自由贸易港“零关税”原辅料清单》和《财政部 海关总署 税务总局关于调整海南自由贸易港原辅料“零关税”政策的通知》所附的《海南自由贸易港原辅料“零关税”政策增补清单》中列明的共356项8位税则号列商品。

2. Raw and auxiliary materials: a total of 356 8-digit HS code commodities listed in the Hainan Free Trade Port List of Zero-Tariff Raw and Auxiliary Materials attached to the Circular of the Ministry of Finance, the General Administration of Customs and the State Taxation Administration on the "Zero Tariff" Policy of Hainan Free Trade Port for Raw and Auxiliary Materials and the Supplementary List of Raw and Auxiliary Materials Entitled to the "Zero Tariff" Policy of Hainan Free Trade Port attached to the Circular of the Ministry of Finance, the General Administration of Customs and the State Taxation Administration on Adjusting the "Zero Tariff" Policy of Hainan Free Trade Port for Raw and Auxiliary Materials.



## 四、交通工具及游艇“零关税”政策

### IV. "Zero tariff" policy for means of transport and yachts

**【政策内容】**《海南自由贸易港建设总体方案》提出，2025年前，对岛内进口用于交通运输、旅游业的船舶、航空器等营运交通工具及游艇，实行“零关税”正面清单管理，清单内交通工具及游艇免征进口关税、进口环节增值税和消费税。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, before 2025, the zero-tariff positive list management system shall apply to ships, aircraft, other means of transport and yachts imported to the island for transportation and tourism, and means of transport and yachts specified in the list will be exempt from import tariffs, import value-added tax and consumption tax.

#### **【适用条件】**

#### **[Applicable Conditions]**

1. 企业方面：2025年前，在海南自由贸易港登记注册并具有独立法人资格，从事交通运输、旅游业的企业（航空企业须以海南自由贸易港为主营运基地），仅限于企业营运自用。

1. Enterprises: before 2025, enterprises engaged in transport and tourism and registered in Hainan FTP as independent legal entities (aviation enterprises shall take Hainan FTP as the main operating base) import the means of transport and yachts for operation purposes only.

2. 交通工具及游艇方面：《财政部 海关总署 税务总局关于海南自由贸易港交通工具及游艇“零关税”政策的通知》附件《海南自由贸易港“零关税”交通工具及游艇清单》中列明的100项8位税则号列商品。

2. Means of transport and yachts: a total of 100 8-digit HS code commodities specified in the List of Means of Transport and Yachts under the "Zero-Tariff" Policy in Hainan Free Trade Port attached to the Circular of the Ministry of Finance, the General Administration of Customs and the State Taxation Administration on the "Zero-Tariff" Policy for Means of Transport and Yachts in Hainan Free Trade Port.

## **五、自用生产设备“零关税”政策**

### **V. "Zero tariff" policy for production equipment for self-use purposes**

【政策内容】《海南自由贸易港建设总体方案》提出，2025



年前，除法律法规和相关规定明确不予免税、国家规定禁止进口的商品外，对企业进口自用的生产设备，实行“零关税”负面清单管理，清单外生产设备免征关税、进口环节增值税和消费税。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, before 2025, except for the commodities that are not exempt from taxes as prescribed in laws, regulations and relevant provisions and those that are forbidden from import as stipulated in national provisions, the zero-tariff negative list management system will apply to imported production equipment for enterprises' own use, and the production equipment not included in the list will be exempt from tariffs, import value-added tax and consumption tax.

**【适用条件】**

**[Applicable Conditions]**

1. 单位方面：在海南自由贸易港注册登记并具有独立法人资格的企业和具有独立法人资格的事业单位。

1. Enterprises and institutions: enterprises registered in Hainan FTP as independent legal persons and public institutions with independent legal personality.

2. 自用生产设备方面：基础设施建设、加工制造、研发设



计、检测维修、物流仓储、医疗服务、文体旅游等生产经营活动所需的设备，包括《中华人民共和国进出口税则》第八十四、八十五和九十章中除家用电器及设备零件、部件、附件、元器件外的其他商品。《财政部 海关总署 税务总局关于调整海南自由贸易港自用生产设备“零关税”政策的通知》中新增的8项商品为：过山车；旋转木马，秋千和旋转平台；碰碰车；运动模拟器和移动剧场；水上乘骑游乐设施；水上乐园娱乐设备；其他游乐场乘骑游乐设施和水上乐园娱乐设备；游乐场娱乐设备。

2. Production equipment for self-use purposes: equipment required for producing and operating activities such as infrastructure construction, processing and manufacturing, R&D and design, inspection and maintenance, logistics and warehousing, medical services and culture, sports and tourism), including commodities other than the spare parts, accessories and components of household appliances and equipment in Chapters 84, 85 and 90 of the Import and Export Tariffs of the People's Republic of China. The 8 items of commodities newly added in the Circular of the Ministry of Finance, the General Administration of Customs and the State Taxation Administration on Adjusting the "Zero Tariff" Policy of Hainan Free Trade Port for Production Equipment for Self-use Purposes carousels, swings



and rotating platforms; bumper cars; motion simulators and moving theaters; water rides; recreation equipment for water parks; other rides for amusement parks and recreation equipment for water parks; recreation equipment for amusement parks.

## 六、新增境外直接投资所得免征企业所得税政策

### VI. Policy on exemption from corporate income tax on income acquired from new foreign direct investment

【政策内容】《海南自由贸易港建设总体方案》提出，对在海南自由贸易港设立的旅游业、现代服务业、高新技术产业企业，其2025年前新增境外直接投资取得的所得，免征企业所得税。

[Policy Content] According to the Overall Plan for the Construction of Hainan Free Trade Port, for tourism, modern services and high-tech industries, enterprises established in Hainan FTP are entitled to corporate tax exemption for income from newly increased overseas direct investment before 2025.

【适用条件】对注册在海南自由贸易港并实质性运营的，且主营业务属于《海南自由贸易港旅游业、现代服务业、高新技

术产业企业所得税优惠目录》内项目的企业，2025年前新增境外直接投资取得的所得，免征企业所得税。

**[Applicable Conditions]** According to the Overall Plan for the Construction of Hainan Free Trade Port, enterprises registered in Hainan FTP that have a practical operational record and whose main business is specified in the Catalog of Corporate Income Tax Preferences for Tourism, Modern Services and High-tech Industries in the Hainan Free Trade Port are entitled to corporate tax exemption for income from newly increased overseas direct investment before 2025.

1. 新增投资的时间：新增境外直接投资是指企业在2020年1月1日至2024年12月31日期间新增的境外直接投资。

1. Timing of new foreign direct investment: new foreign direct investment refers to new foreign direct investment made by an enterprise during the period from January 1, 2020 to December 31, 2024.

2. 属于优惠目录：《海南自由贸易港旅游业、现代服务业、高新技术产业企业所得税优惠目录》。

2. Inclusion in the preferential catalog: Catalog of Corporate Income Tax Preferences for Tourism, Modern Services and High-tech Industries in Hainan Free Trade Port.



## 七、企业资本性支出可一次性税前扣除或加速折旧和摊销政策

### VII. Policy of allowing qualified capital expenditures to be fully tax-deducted or to accelerate depreciation and amortization

【政策内容】《海南自由贸易港建设总体方案》提出，对企业符合条件的资本性支出，允许在支出发生当期一次性税前扣除或加速折旧和摊销。

[Policy Content] According to the Overall Plan for the Construction of Hainan Free Trade Port, capital expenditures that meet certain requirements are allowed to be fully deducted from the taxable income or to be depreciated and amortized at an accelerated speed in the current accounting period.

【适用条件】政策执行时间为2020年1月1日至2024年12月31日，要求是在海南自由贸易港设立的企业，是2020年1月1日起新购置（含自建、自行开发）固定资产（不含房屋、建筑物）或无形资产。

[Applicable Conditions] The policy shall be implemented from January 1, 2020 to December 31, 2024. The policy shall

apply to enterprises established in Hainan FTP that purchase (or independently build or develop) fixed assets (excluding houses and buildings) or intangible assets as from January 1, 2020.

## **八、加工增值超过30%（含）货物进入内地免征进口关税政策**

### **VIII. Policy on exemption from import tariffs on products with value added after processing not less than 30% when entering the rest of China from Hainan FTP**

**【政策内容】**《海南自由贸易港建设总体方案》提出，对鼓励类产业企业生产的不含进口料件或者含进口料件在海南自由贸易港加工增值超过30%（含）的货物，经“二线”进入内地免征进口关税，照章征收进口环节增值税、消费税。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, for output products produced by encouraged industrial enterprises without or with imported intermediary products, but whose added value is not less than 30% after being processed in Hainan FTP, they are exempt from import tariffs when entering the rest of China from



the "second line" (Hainan FTP), and their import value-added tax and consumption tax shall be levied in accordance with regulations.

**【适用条件】**

**[Applicable Conditions]**

1. 在海南自由贸易港登记注册并备案的鼓励类产业企业。

1. The policy shall apply to enterprises engaged in encouraged industries and registered and recorded in Hainan FTP.

2. 加工增值率计算

2. The calculation formula of the rate of added value from processing

$$\frac{(\text{货物出区内销价格} - \Sigma \text{境外进口料件价格} - \Sigma \text{境内区外采购料件价格})}{(\Sigma \text{境外进口料件价格} + \Sigma \text{境内区外采购料件价格})} \times 100\% \geq 30\%$$

$$\frac{(\text{Price of goods sold in the rest of China's mainland} - \Sigma \text{Price of materials and parts imported from abroad} - \Sigma \text{Price of materials and parts purchased from the rest of China's mainland})}{(\Sigma \text{Price of materials and parts imported from abroad} + \Sigma \text{Price of materials and parts purchased from the rest of China's mainland})} \times 100\% \geq 30\%$$

(1) 货物出区内销价格：以备案企业向境内区外销售含有进口料件的制造、加工所得货物时的成交价格为基础确定。

(1) Price of goods sold in the rest of China's mainland

shall be determined based on the transaction price when the filed enterprise sells the goods obtained from manufacturing and processing that contain imported materials and parts in the rest of China's mainland.

(2) 境外进口料件价格：以备案企业自境外进口该料件的成交价格为基础确定，并且应包括该料件运抵境内输入地点起卸前的运输及其相关费用、保险费。

(2) Price of materials and parts imported from abroad shall be determined based on the transaction price of such materials and parts imported by the filed enterprise from abroad, and shall include expenses for transportation of such materials and parts to the domestic destination before unloading and related expenses and insurance premiums.

(3) 境内区外采购料件价格：以备案企业自境内区外采购该料件的成交价格为基础确定，并且应包含该料件运至洋浦保税港区的运输及其相关运费、保险费。

(3) Price of materials and parts purchased from the rest of China's mainland shall be determined based on the transaction price of such materials and parts purchased by the filed enterprise from the rest of China's mainland, including expenses for transportation of such materials and parts to the Yangpu



Bonded Port Area and related expenses and insurance premiums.

## 九、服务贸易跨境负面清单

### IX. Negative list of cross-border trade in services

【政策内容】《海南自由贸易港建设总体方案》提出，实施跨境服务贸易负面清单制度，破除跨境交付、境外消费、自然人移动等服务贸易模式下存在的各种壁垒，给予境外服务提供者国民待遇。实施与跨境服务贸易配套的资金支付与转移制度。在告知、资格要求、技术标准、透明度、监管一致性等方面，进一步规范影响服务贸易自由便利的国内规制。减少跨境服务贸易限制。在重点领域率先规范影响服务贸易自由便利的国内规制。制定出台海南自由贸易港跨境服务贸易负面清单，给予境外服务提供者国民待遇。2021年7月，经党中央、国务院同意，商务部印发《海南自由贸易港跨境服务贸易特别管理措施（负面清单）（2021年版）》（以下简称《海南跨境服贸负面清单》），这是我国在跨境服务贸易领域公布的第一张负面清单。

[Policy Content] According to the Overall Plan for the Construction of Hainan Free Trade Port proposes, Hainan will implement a negative list system of cross-border trade in services



to remove various barriers existing under the mode of trade in services such as cross-border delivery, overseas consumption, and movement of natural persons, and grant national treatment to overseas service providers. Hainan will also implement a system of payment and transfer of funds supporting cross-border trade in services. In terms of notification, qualifications, technical standards, transparency, regulatory consistency, Hainan will further optimize domestic regulations that are affecting the liberalization and facilitation of trade in services. Besides, Hainan will reduce restrictions on cross-border trade in services and take initiatives to standardize domestic rules and regulations that are affecting the facilitation of trade in services in key areas. Hainan is expected to formulate and release a negative list of cross-border trade in services in Hainan FTP, and grant national treatment to overseas service providers. Therefore, in July 2021, with the approval of the Central Committee of the Communist Party of China and the State Council, the Ministry of Commerce issued the Special Administrative Measures for Cross-border Trade in Services in Hainan Free Trade Port (Negative List) (2021 Edition) (hereinafter referred to as the "Hainan Negative List of Cross-border Trade in Services"), the first negative list issued by China the field of



cross-border trade in services.

【适用条件】以跨境方式向海南自由贸易港内市场主体及个人提供服务的境外服务提供者。《海南跨境服务贸易负面清单》统一列出国民待遇、市场准入、当地存在、金融跨境贸易等方面对于境外服务提供者以跨境方式提供服务（通过跨境交付、境外消费、自然人移动模式）的特别管理措施。

[Applicable Conditions] Overseas service providers that provide cross-border services to market entities and individuals in Hainan FTP. The Hainan Negative List of Cross-border Trade in Services sets out special administrative measures for the services provided by overseas service providers in a cross-border manner (through cross-border delivery, overseas consumption, and movement of natural persons) in terms of national treatment, market access, local presence, and cross-border trade in financial services.

1. 清单内管理。境外服务提供者不得以跨境方式提供《海南跨境服贸负面清单》中禁止的服务，各有关部门严格禁止准入；以跨境方式提供《海南跨境服贸负面清单》之内的非禁止性领域服务，由各有关部门按照相应规定实施管理。各有关部门应本着“程序简化、流程优化、精简便利、风险可控”的原则，不断推动跨境服务贸易便利化改革。

1. Management of services included in the list. Overseas ser-

vice providers shall not provide the services prohibited in the Hainan Negative List of Cross-border Trade in Services in a cross-border manner, and relevant departments shall strictly prohibit their access; The services in non-prohibited fields in Hainan Negative List of Cross-border Trade in Services provided in a cross-border manner shall be managed by the relevant departments in accordance with the corresponding provisions. All the relevant departments shall continuously promote the reform of trade facilitation for cross-border services, in the principle of "streamlining the procedures and optimizing the processes to facilitate trade and services while ensuring efficient risk control".

2. 清单外管理。《海南跨境服贸负面清单》之外的领域，在海南自由贸易港内按照境内外服务及服务提供者待遇一致原则实施管理。《海南跨境服贸负面清单》中未列出的与国家安全、公共秩序、金融审慎、社会服务、人类遗传资源、人文社科研发、文化新业态、航空业务权、移民和就业措施以及政府行使职能等相关措施，按照现行规定执行。

2. Management of services not included in the list. The fields not included in the Hainan Negative List of Cross-border Trade in Services shall be managed in Hainan FTP in accordance with the principle that domestic and foreign services and



service providers share the same treatment. Measures relating to national security, public order, financial prudence, social services, human genetic resources, research and development of humanities and social sciences, new forms of culture, aviation business rights, immigration and employment measures and the exercise of government functions not listed in the Hainan Negative List of Cross-border Trade in Services shall be subject to the existing provisions.

**【亮点解读】**

**[Highlights Interpretation]**

1. 在人才政策方面，实行更加开放的政策。比如取消境外个人参加注册计量师、勘察设计注册工程师、注册消防工程师等10多项职业资格考试方面的限制。

1. A more open policy will be implemented for talents. For example, restrictions on overseas individuals' participation in more than 10 professional qualification examinations for, among others, registered surveyors, registered engineers of survey and design, and registered fire engineers shall be cancelled.

2. 在提升运输自由便利化方面，实施更加开放的船舶运输政策和航空运输政策。比如取消境外船舶检验机构没有在中国设立验船公司，不得派员或者雇员在中国境内开展船舶检验活动的限

制。同时，还取消外国服务提供者从事航空气象服务的限制等。

2. In terms of enhancing transport freedom and facilitation, a more open shipping and air transport policy shall be implemented. For example, the restriction that a foreign ship inspection agency that does not have a ship inspection company in China is not allowed to send its officers or employees to carry out ship inspection activities within the territory of China shall be cancelled. Meanwhile, restrictions on foreign service providers engaging in aviation meteorological services shall also be cancelled.

3. 在扩大专业服务业对外开放方面，也有一些具体开放举措。比如允许境外律师事务所驻海南代表机构从事部分涉海南的商事非诉讼法律事务，允许海南律师事务所聘请外籍律师担任外国法律顾问和港澳律师担任法律顾问，取消外国服务提供者从事报关业务限制等。

3. In terms of expanding the opening-up of the professional service industry, there are also some specific opening-up measures. For example, representative offices of overseas law firms in Hainan are allowed to engage in some commercial non-litigation legal affairs involving Hainan; Hainan law firms are allowed to employ foreign lawyers as foreign legal counsels and Hong Kong and Macao lawyers as legal counsels; and restric-



tions on foreign service providers engaging in customs declaration business are cancelled.

4. 在扩大金融业对外开放方面，一方面坚持金融服务实体经济，有序推进金融改革创新，另一方面也进一步扩大对外开放。比如允许境外个人申请开立证券账户或者期货账户，并且可以申请证券投资咨询从业资格和期货投资咨询的从业资格等。

4. In terms of expanding the opening-up of the financial industry, Hainan, on the one hand, insists on providing financial services for the real economy and promotes financial reform and innovation in an orderly manner, and on the other hand, further expands opening-up. For example, overseas individuals are allowed to apply for opening securities accounts or futures accounts, and to apply for qualifications for securities investment consultation and futures investment consultation.

## 十、推进海南自由贸易港贸易自由化便利化若干措施

### X. Measures for promoting trade liberalization and facilitation in Hainan FTP

【政策内容】《海南自由贸易港建设总体方案》提出，要实

现贸易自由便利，在实现有效监管的前提下，建设全岛封关运作的海关监管特殊区域。对货物贸易，实行以“零关税”为基本特征的自由化便利化制度安排。对服务贸易，实行以“既准入又准营”为基本特征的自由化便利化政策举措。2021年4月，商务部、海关总署、市场监管总局等20个部门联合发布《关于推进海南自由贸易港贸易自由化便利化若干措施的通知》，明确了28项政策措施，其中13项围绕货物贸易自由便利，15项聚焦服务贸易自由便利。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, trade liberalization and facilitation should be achieved, and on the premise of effective supervision, a special customs supervision zone that features independent customs operation throughout Hainan Island should be built. For trade in goods, a system of liberalization and facilitation featuring "zero tariffs" should be implemented. With regard to trade in services, policy measures for liberalization and facilitation characterized by "letting firms in and letting them do business" should be implemented. With that being said, in April 2021, 20 departments including the Ministry of Commerce, the General Administration of Customs and the State Administration of Market Supervision jointly issued the Circular on



Measures for Promoting Trade Liberalization and Facilitation in Hainan Free Trade Port, which specifies 28 policies and measures, 13 of which focus on the freedom and facilitation of trade in goods and 15 on the freedom and facilitation of trade in services.

**【亮点解读】**

**[Highlights Interpretation]**

1. 货物贸易方面：洋浦保税港区内先行试点经“一线”进出口原油和成品油不实行企业资格和数量管理，进口食糖不纳入关税配额总量管理；下放国际航行船舶保税加油许可权限；在实施“一线”放开、“二线”管住的区域进入“一线”原则上取消自动进口许可管理，取消机电进口许可管理措施；支持开展二手车出口业务；支持开展新型离岸国际贸易；支持开展有关认证机构资质审批试点；提升进出口商品质量安全风险预警和快速反应监管能力；加强海关监管模式创新、实施层级审批模式；支持参与制定推荐性国家标准、制定地方标准及团体标准；建立应对贸易摩擦工作站；建立贸易调整援助机制。

1. Trade in Goods: the import or export of crude oil and refined oil through the "first line" (other regions and countries outside China's customs territory) at Yangpu Bonded Port Area will be first implemented on a pilot basis, and the import of



sugar shall not be subject to the tariff quota; the power to license bonded refueling for internationally navigating ships will be delegated to Hainan; in areas where the policy of free flow through the "first line" (between the boundaries of the Hainan FTP and other regions and countries outside China's customs territory) and efficient control at the "second line" (between Hainan Island and China's mainland) is implemented, import license management shall be cancelled for mechanical and electrical products at the "first line"; Meanwhile, the Measures also include support the export of used vehicles; support new offshore international trade; support a pilot program for examination and approval of qualifications of relevant certification agencies; improve the warning and rapid response ability in supervising and managing the quality safety risk of imports and exports; strengthen innovation in the customs supervision mode and implement the two-level examination and approval mode; support Hainan FTP in participating in the formulation of recommended national standards as well as local and group standards; establish a trade friction workstation; establish a trade adjustment aid mechanism.

2. 服务贸易方面：允许外国机构独立举办除冠名“中国”



“中华”“全国”“国家”等字样以外的涉外经济技术展；技术进出口经营活动不需办理对外贸易经营者备案登记；推进服务贸易创新发展试点；支持发展数字贸易；建立技术进出口安全管理部省合作快速响应通道；在部分重点领域率先规范影响服务贸易自由便利的国内规制；办好中国国际消费品博览会；支持创建国家文化出口基地；建设国家对外文化贸易基地；推动重点企业和项目落户；鼓励创新服务贸易国际合作模式；新签服务贸易国际合作协议时支持海南自由贸易港发展需求；完善国际服务贸易统计监测制度。

2. In terms of trade in services: foreign institutions are allowed to independently hold foreign-related economic and technological exhibitions in Hainan that use no word like "China", "Chinese", "National", or "State" in the title; the record-filing or registration of foreign trader is not required in the operating activities related to technology import or export. The Measures also include promote a pilot program for the innovative development of trade in services; support the development of digital trade; establish a ministry-province cooperation fast-response channel for technology import and export safety management. Besides, in some key sectors, Hainan is encouraged to take the initiative to standardize domestic regulations that are affecting

the liberalization and facilitation of trade in services, to hold the China International Consumer Products Expo, to build itself into a national cultural export base and an international cultural trade base of China. And Hainan has the support of the central government in promoting major enterprises and projects to settle in Hainan FTP, in innovating the international cooperation mode of trade in services, and in incorporating the development demands of Hainan FTP when China is signing new international cooperation agreements on trade in services. Last but not least, the international statistical monitoring system for trade in services will also be optimized.

## **十一、放宽市场准入若干特别措施**

### **XI. Several special measures to ease market access**

**【政策内容】**《海南自由贸易港建设总体方案》提出，大幅放宽海南自由贸易港市场准入。在2025年前重点任务中明确，制定出台海南自由贸易港放宽市场准入特别清单。2021年4月7日，国家发展改革委、商务部印发《关于支持海南自由贸易港建设放宽市场准入若干特别措施的意见》。



**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, China will significantly ease market access to Hainan FTP. It is made clear in the key tasks by 2025 that a special list for Hainan FTP to ease market access will be rolled out. So, on April 7, 2021, the National Development and Reform Commission and the Ministry of Commerce issued the Opinions on Special Measures for Relaxing Control over Market Access to Support the Construction of Hainan Free Trade Port.

**【亮点解读】** 特别措施就进一步支持海南打造具有中国特色的自由贸易港市场准入体系和市场环境，促进生产要素自由便利流动，加快培育国际比较优势，高质量高标准建设自由贸易港，在医疗、金融、文化、教育等五大领域推出22条具体举措。

**[Highlight Interpretation]** A total of 22 specific measures in five sectors, including medicine, finance, culture and education, have been launched in the special measures to further support Hainan in building the market access system and market environment of a free trade port with Chinese characteristics, promote the free and convenient flow of production factors, accelerate the cultivation of industries with international comparative advantages, and construct a high-quality free trade port

pursuant to high standards.

1. 医疗领域7条特别措施，涉及放宽“未获得许可或资质条件，不得设置医疗机构或从事特定医疗业务”；“未获得许可，不得发行股票或进行特定上市公司并购重组”等事项。

1. Seven special measures in the medicine sector, involving relaxation of the requirement that "no medical institution may be established or no institution may engage in particular medical practice without obtaining a license or qualification"; "without obtaining a license, no shares may be issued or no merger, acquisition or reorganization of a specific listed company may be conducted" and other matters.

2. 金融领域2条特别措施，涉及支持证券、保险、基金等行业在海南发展，以及加强数据信息共享，开展支持农业全产业链发展试点等事项。

2. Two special measures in the financial sector, involving supporting the development of securities, insurance, funds and other sectors in Hainan and strengthening the sharing of data and information and carrying out the pilot program of supporting the development of the entire agricultural industry chain.

3. 文化领域4条特别措施，涉及在维持现有市场准入要求的前提下，在审批程序、层级等方面对海南给予一定的优惠政



策等事项。

3. Four special measures in the culture sector, involving such matters as granting certain preferential policies to Hainan in terms of examination and approval procedures, levels and other aspects on the premise of maintaining the existing market access requirements.

4. 教育领域3条特别措施，涉及鼓励高校在海南进行科研成果转化，支持国内知名高校在海南建立国际学院，鼓励海南大力发展职业教育等事项。

4. Three special measures in the education sector, involving such matters as encouraging colleges and universities to transform scientific research achievements in Hainan and supporting well-known domestic colleges and universities to set up international campuses in Hainan.

5. 其他领域6条特别措施，涉及放宽“未获得许可，不得从事武器装备、枪支及其他关系公共安全相关产品设备的研发、生产制造、配售、配置、配购和运输”；“未获得许可，不得从事航空、航天器及相关设备制造及使用（发射）相关业务”；“未获得许可，不得从事民用机场建设、民航运输业务或其辅助活动”；“未获得许可或资质，不得从事特定植物种植或种子、种苗的生产、经营、检测和进出口”；“未获得许可，不得调运

农林植物及其产品，不得从国外引进动物、动物产品、农业、林木种子、苗木及其他繁殖材料”；“未获得许可，不得从事农林转基因生物的研究、生产、加工和进口”；“未获得许可，不得从事动物诊疗、进出境检疫及引种试种等业务”；“未获得许可或资质条件等，不得从事食品生产经营和进出口”；“未取得许可或履行法定程序，不得从事建筑业及房屋、土木工程、海洋工程等相关项目建设”；“未获得许可，不得经营旅馆住宿业务”等事项。

5. Six special measures in other sectors, involving relaxing the requirement that "no one may engage in the research and development, manufacturing, distribution, allocation, allocation, dispensing and transportation of weapons and equipment, fire-arms and other products and equipment related to public safety without obtaining a license"; "without obtaining a license, no enterprise shall engage in the business related to the manufacturing and use (launch) of aeronautics, spacecraft and related equipment"; "no enterprise shall engage in the construction of civil airports, civil aviation transportation business or auxiliary activities thereof without obtaining a license"; "no enterprise shall engage in the cultivation of specific plants or the production, operation, testing, import and export of seeds or seed-



lings without obtaining a license or qualification"; "without obtaining a license, no agricultural or forestry plants or the products thereof may be transported, and no animals, animal products, agricultural or forestry seeds, nursery stock or other propagation materials may be imported from abroad"; "no enterprise shall engage in the research, production, processing or import of agricultural and forestry genetically modified organisms without obtaining a license"; "without obtaining a license, no enterprise shall engage in animal diagnosis and treatment, entry and exit quarantine, introduction and trial breeding of animals and other activities"; "no enterprise shall engage in food production, operation, import and export without obtaining a license or qualification"; "no enterprise may engage in the construction industry or the construction of housing, civil engineering, marine engineering or other related projects without obtaining a license or completing the statutory procedures"; "no hotel accommodation business may be operated without a license" and other matters.



## 十二、外商投资准入特别管理措施（负面清单）

### **XII. Special Administrative Measures for Foreign Investment Access (Negative List)**

【政策内容】《海南自由贸易港建设总体方案》提出，在2025年前制定出台海南自由贸易港外商投资准入负面清单。2020年12月31日，国家发展改革委、商务部发布《海南自由贸易港外商投资准入特别管理措施（负面清单）（2020年版）》，共27条，自2021年2月1日起施行。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, a negative list of foreign investment access to Hainan FTP Port shall be formulated and issued by 2025. On December 31, 2020, the National Development and Reform Commission and the Ministry of Commerce issued the Special Administrative Measures for Foreign Investment Access to Hainan Free Trade Port (Negative List) (2020 Edition), with 27 articles in total, for implementation as of February 1, 2021.



## 【亮点解读】

### [Highlights Interpretation]

1. 取消采矿业外资准入限制。删除“禁止外商投资稀土、放射性矿产、钨勘查、开采及选矿”的规定，按照国家和海南省矿业领域内外资一致的措施实施管理，采矿业实现对外资完全开放。

1. Cancel restrictions on foreign investment access to the mining industry. The provision that "foreign investment in the exploration, mining and beneficiation of rare earth, radioactive minerals and tungsten is prohibited" shall be deleted; the administration in the mining field shall be implemented in accordance with the principle of equality between domestic and foreign investment; the mining industry shall be completely open to foreign investment.

2. 取消汽车制造领域外资准入限制。删除“除专用车、新能源汽车、商用车外，汽车整车制造的中方股比不低于50%，同一家外商可在国内建立两家及两家以下生产同类整车产品的合资企业”的规定，将全国和自贸试验区2022年取消的汽车制造领域限制措施提前在海南自由贸易港实施，汽车制造领域对外资的准入限制全部取消。

2. Cancel restrictions on foreign investment access to the

automobile manufacturing field. The provision that "except for special-purpose vehicles, new energy vehicles and commercial vehicles, the shareholding ratio of Chinese parties in the manufacturing of complete automobile vehicles shall not be less than 50%, and a foreign investor may establish two or less joint ventures producing similar complete automobile products in China" shall be deleted; the restrictive measures in the field of automobile manufacturing to be cancelled in the whole country and FTZs in 2022 shall be implemented in Hainan Free Trade Port in advance; and all restrictions on foreign investment access to the field of automobile manufacturing shall be cancelled.

3. 扩大增值电信业务开放。取消在线数据处理与交易处理业务外资准入限制，允许实体注册、服务设施在海南自由贸易港的企业面向自由贸易港全域和国际开展互联网数据中心、内容分发网络业务。

3. Expand the opening-up of value-added telecommunication services. The restrictions on foreign investment access to the online data processing and transaction processing businesses shall be cancelled; enterprises with physical registration and service facilities in Hainan FTP are allowed to conduct Internet data center and content distribution network businesses through-



out Hainan FTP and internationally.

4. 推进教育领域开放。允许境外理工农医类高水平大学、职业院校在海南自由贸易港独立办学，支持海南国际教育创新岛建设。

4. Advance the opening up of the education sector. High-level universities and vocational colleges specialized in science, engineering, agriculture and medical science are allowed to run campuses independently in the Hainan FTP, and Hainan is supported in building itself in to a pacesetting island for international-oriented education.

5. 放宽商务服务业准入限制。法律服务领域，允许外商投资部分涉海南商事非诉讼法律事务，更好满足海南自由贸易港贸易、投资、金融等领域涉外法律服务需求。市场调查和社会调查领域，除广播电视收听、收视调查须由中方控股外，取消市场调查领域外资准入限制；允许外商投资社会调查，且中方股比不低于67%，法人代表应当具有中国国籍。

5. Relax access restrictions on commercial services. In the field of legal services, foreign investors are allowed to invest in some Hainan-related commercial non-litigation legal affairs, so as to better meet the demands of Hainan FTP for foreign-related legal services in fields such as trade, investment and finance.

In the field of market and social surveys, with the exception of the radio and television coverage survey, which shall be controlled by the Chinese party, restrictions on foreign investment access to in the field of market surveys shall be cancelled; foreign investors are allowed to conduct social surveys, and the shareholding proportion of Chinese parties in social survey companies shall not be less than 67%, with the legal representative being a Chinese citizen.

### **十三、金融支持海南全面深化改革开放**

#### **XIII. Financial support for Hainan in comprehensively deepening reform and opening-up**

【政策内容】人民银行、银保监会、证监会、外汇局会同相关部委印发《关于金融支持海南全面深化改革开放的意见》，共37项内容，从提升人民币可兑换水平支持跨境贸易投资自由化便利化、完善海南金融市场体系等六个方面提出33项政策。人民银行海口中心支行、海南省金融监管局等单位制定《关于贯彻落实金融支持海南全面深化改革开放意见的实施方案》，提出89条具体措施，包括支持跨境贸易投资自由化便利化、完善海南金融市场体系、扩大海南金融业对外开放等七个方面。



**[Policy Content]** The People's Bank of China, the China Banking and Insurance Regulatory Commission, the China Securities Regulatory Commission and the State Administration of Foreign Exchange, in concert with relevant ministries and commissions, issued the Opinions on Financial Support for Hainan in Comprehensively Deepening Reform and Opening-up, with a total of 37 items, proposing 33 policies from six aspects, including enhancing the convertibility of RMB, supporting the cross-border trade and investment liberalization and facilitation, and improving Hainan's financial market system. The Haikou Central Sub-branch of the People's Bank of China, the Financial Supervision Bureau of Hainan Province and other entities formulated the Plan on Implementing the Opinions on Financial Support for Hainan in Comprehensively Deepening Reform and Opening-up, which put forward 89 specific measures in seven aspects, including supporting cross-border trade and investment liberalization and facilitation, improving Hainan's financial market system, and expanding the opening-up of Hainan's financial industry.

**【涉及银行业、保险业的重要政策】** 1. 支持全国性股份制商业银行在海南设立分行、支持设立中外合资银行、支持设立保

险资产管理公司以及金融租赁公司等。2. 支持符合条件的境外战略投资者投资海南法人银行机构，改善股权结构，完善公司治理等，统筹推进海南农村信用社改革。3. 支持符合条件的自贸港分行开展离岸银行业务。4. 鼓励与港澳地区保险公司加强跨境合作，为与港澳保险市场互联互通提供基础条件。5. 稳步扩大跨境资产转让范围。6. 加快绿色信贷、绿色保险产品与服务创新。7. 强化金融科技应用创新，构建金融科技产业。

**[Important Policies Related to the Banking and Insurance Industries]** 1. Support national joint-stock commercial banks to set up branches in Hainan; support the establishment of Sino-foreign joint venture banks, insurance asset management companies, and financial leasing companies, etc. 2. Support eligible overseas strategic investors to invest in Hainan's corporate banking institutions, to improve equity structure and corporate governance, etc., and promote the reform of Hainan's rural credit cooperatives. 3. Support eligible branches in Hainan FTP to conduct offshore banking business. 4. Encourage cross-border cooperation with insurance companies in Hong Kong and Macao to provide basic conditions for the interconnection with the insurance markets of Hong Kong and Macao. 5. Steadily expand the scope of cross-border asset transfer. 6. Accelerate innovation in green



credit and green insurance products and services. 7. Strengthen the innovation in financial technology applications and build a fintech industry.

**【涉及跨境投融资改革创新的重要政策】** 1. QFLP（合格境外有限合伙人）按照余额管理模式自由汇出汇入资金。2. QDLP（合格境内有限合伙人）试点每年可按一定规则增发额度。3. 非金融企业可适当提高跨境融资限额。4. 探索开展跨境资产管理业务试点。5. 探索放宽个人跨境交易政策。

**[Important Policies Related to Cross-border investment and financing reform and innovation]** 1. Qualified foreign limited partners (QFLPs) are free to remit funds outward and inward according to the balance management model. 2. A pilot program for issuance of additional quotas to QDLPs each year according to certain rules shall be carried out. 3. The cross-border financing quota for non-financial enterprises can be appropriately increased. 4. A pilot program for cross-border asset management business shall be explored. 5. The relaxation of individual cross-border trading policies shall be explored.

**【涉及金融创新的重要政策】** 1. 争取国务院金融管理部门支持，推动全国性金融科技基础设施运营机构、金融科技子公司等落地。2. 支持住房租赁领域REITs创新发展。3. 支持专业化、



机构化租赁住房企业发展。

### **[Important Policies Related to Financial Innovation]**

1. Seek support from the financial management departments under the State Council to promote the establishment of national financial technology infrastructure operators and fintech subsidiaries, etc. 2. Support the innovative development of REITs in the field of housing leasing. 3. Support the development of specialized and institutionalized rental housing enterprises.

**[涉及投资者保护的重要政策]** 1. 探索实施证券纠纷代表人诉讼制度，进一步优化“默示加入、明示退出”的诉讼机制、程序，协调投资者保护机构代表投资者提起诉讼。2. 推进投资者教育基地建设，广泛开展资本市场知识宣传普及。3. 完善证券期货纠纷诉调对接机制。

### **[Important Policies Related to Investor Protection]**

1. Explore the implementation of a system for representative actions arising from securities disputes, further optimize the "implicit entry and explicit exit" litigation mechanism and procedures, and coordinate investor protection agencies to file lawsuits on behalf of investors. 2. Promote the construction of investor education bases, and extensively popularize capital market knowledge. 3. Improve the coordination mechanism for securities and futures disputes.



## 十四、合格境外有限合伙人（QFLP）境内股权投资

### XIV. Domestic equity investment by QFLPs

**【政策内容】**《海南自由贸易港建设总体方案》提出，积极开展合格境外有限合伙人（QFLP）试点，在风险可控前提下，允许海南自由贸易港内合格境外有限合伙人（QFLP）按照余额管理模式自由汇出、汇入资金，简化外汇登记手续。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, Hainan is encouraged to carry out the pilot QFLP program, and on the premise of efficient risk control, to allow qualified foreign limited partners (QFLPs) in Hainan Free Trade Port to freely remit funds inward and outward by the balance management model, and the foreign exchange registration formalities shall be simplified.

**【适用条件】**在海南省依法由境外的企业或自然人参与投资或设立并实际经营的，以非公开方式向境内外投资者募集资金，投资于境内非公开交易的企业股权的企业，可向符合相关规定的境内投资者募集设立人民币基金。按照《海南省关于开展合格境外有限合伙人（QFLP）境内股权投资暂行办法》的要求，

海南自由贸易港 QFLP 不设联审机制，以推荐函制度替代，登记注册简便高效。

**[Applicable Conditions]** Enterprises that are funded or established in Hainan Province by foreign enterprises or natural persons and actually operate and raise funds from domestic and foreign investors in a non-public manner and invest in the equity of enterprises that are not publicly traded within China can raise RMB funds from domestic investors who meet the relevant provisions. In accordance with the requirements of the Interim Measures of Hainan Province on Domestic Equity Investment by Qualified Foreign Limited Partners (QFLPs), a recommendation letter system rather than a joint examination mechanism shall be implemented for QFLPs in Hainan FTP, which makes registration easy and efficient.

## **十五、合格境内有限合伙人 (QDLP) 境外投资试点**

### **XV. Pilot program for domestic equity investment by QFLPs**

**【政策内容】**《海南自由贸易港建设总体方案》提出，将海



南自由贸易港纳入合格境内有限合伙人（QDLP）试点，给予海南自由贸易港QDLP试点基础额度，每年可按一定规则向其增发QDLP额度。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, Hainan Free Trade Port shall be included in the pilot program of Qualified Domestic Limited Partners (QDLP), basic quota in respect of the QDLP pilot program shall be given to Hainan Free Trade Port, and additional QDLP quotas may be given to it every year according to certain rules.

**【适用条件】** 允许境内符合条件的基金管理企业，向境内合格投资者募集资金，设立基金投资于境外市场的一种制度安排。按照《海南省开展合格境内有限合伙人（QDLP）境外投资试点工作暂行办法》的要求，建立了省政府直接领导下由省金融监管局牵头，国家外汇管理局海南省分局、省市场监管局、海南证监局等单位参与的试点工作机制和联席评审机制，对申请试点资格和额度的企业进行资质审核。

**[Applicable Conditions]** Domestic qualified fund management enterprises are allowed to raise funds from domestic qualified investors and set up funds to invest in overseas markets. In accordance with the requirements of the Interim Measures for a

Pilot Program for Overseas Investment by Qualified Domestic Limited Partners (QDLPs) in Hainan Province, a pilot work mechanism and joint evaluation mechanism has been established, championed by the Financial Supervision Bureau of Hainan Province under the direct leadership of the provincial government, with the participation of the Hainan Branch of the State Administration of Foreign Exchange, the Hainan Administration for Market Regulation and the Hainan Securities Regulatory Bureau, in order to review the qualifications of enterprises applying for pilot qualifications and quotas.

## **十六、允许境外理工农医类大学及职业院校在海南独立办学**

### **XVI. Allowing overseas high-level universities and vocational colleges specialized in science, engineering, agriculture and medicine to open branches independently in Hainan**

【政策内容】《海南自由贸易港建设总体方案》提出，建设理工农医类国际教育创新岛，允许境外理工农医类高水平大学、职业院校在海南自由贸易港独立办学。推动国内重点高校引进



国外知名院校在海南自由贸易港举办具有独立法人资格的中外合作办学机构。教育部和海南省联合印发的《关于支持海南深化教育改革开放实施方案》，明确推动海南建设国际教育创新岛，全面深化教育改革、扩大教育开放，把海南建设成为中国特色社会主义教育开放发展、创新发展的生动范例，支持境外一流高校到海南开展中外合作办学，试点境外工科大学、职业院校在海南独立办学，支持境内外一流高校和科研机构围绕海洋、热带农业（种业）、大健康、旅游、文化创意等重点领域，在海南布局设立分支机构、重点实验室或科技成果孵化转化中心等。

**[Policy Content]** The Overall Plan for the Construction of Hainan Free Trade Port proposes to build a pacesetter island for international-oriented education around science, technology, agriculture and medicine, and allow overseas high-level universities and vocational colleges specialized in science, technology, agriculture and medicine to run branches independently in Hainan FTP. The plan also makes efforts to promote the partnership between Chinese top-level universities and world-renowned foreign colleges to set up jointly-run schools as independent legal entities in Hainan. Following that, the Ministry of Education and Hainan Provincial Government jointly issued the Implementation Plan for Supporting the Further Education Reform and Opening-up in Hainan, which clearly states to promote the

building of Hainan into a pacesetter island for international-oriented education and to comprehensively further education reform and opening-up, so as to turn Hainan into a vivid example of the openness and innovation of China's socialist education. The Implementation Plan also encourages foreign first-class universities to carry out Sino-foreign cooperative education projects in Hainan, supports pilot programs for foreign engineering universities and vocational colleges to independently run schools in Hainan, and promotes domestic and foreign first-class universities and research institutions to set up branches, key laboratories or incubation and transformation centers of scientific and technological achievements in Hainan around key areas such as marine, tropical agriculture (seed industry), health, tourism and cultural creativity.

## **十七、持境外职业资格的境外人员在海南自由贸易港执业**

### **XVII. Overseas personnel with overseas professional qualifications practicing in Hainan FTP**

【政策内容】《中华人民共和国海南自由贸易港法》规定，



海南自由贸易港放宽境外人员参加职业资格考试的限制，对符合条件的境外专业资格认定，实行单向认可清单制度。

**[Policy Content]** According to the Law of the People's Republic of China on Hainan Free Trade Port, Hainan FTP is relaxing restrictions on overseas personnel taking professional qualification examinations, and implementing a unilateral recognition of overseas professional credentials.

**[适用条件]** 凡遵守中华人民共和国宪法、法律法规，具有完全民事行为能力 and 良好的职业道德，并已取得海南省有关部门核发的有效工作许可证的境外人员，且认定的职业资格在《海南自由贸易港认可境外职业资格目录清单（2020）》范围内，均可申请参加技能认定。

**[Applicable Conditions]** Any overseas individual can apply for skill accreditation on the conditions that they abide by the Constitution, laws and regulations of the People's Republic of China, have full civil capacity and good professional ethics, and have obtained a valid work permit issued by the relevant department of Hainan Province and whose professional qualifications are within the scope of the List of Overseas Professional Credentials Recognized by Hainan Free Trade Port (2020).



## 十八、放宽境外人员参加职业资格考试

### **XVIII. Relaxing restrictions on overseas personnel taking professional qualification examinations**

【政策内容】《中华人民共和国海南自由贸易港法》规定，海南自由贸易港放宽境外人员参加职业资格考试的限制，对符合条件的境外专业资格认定，实行单向认可清单制度。

[Policy Content] According to the Law of the People's Republic of China on Hainan Free Trade Port, Hainan FTP is relaxing restrictions on overseas personnel taking professional qualification examinations, and implement a unilateral recognition of overseas professional credentials.

【适用条件】凡遵守中华人民共和国法律、法规，恪守职业道德，符合国家或海南省职业资格考试规定条件（国籍条件除外）的境外人员，且报考的项目在《海南自由贸易港对境外人员开放职业资格考试目录清单（2020）》范围内，均可自愿报名参加相应职业和级别的职业资格考试。

[Applicable Conditions] Any overseas individual can register for the professional qualification examinations of corresponding



occupations and levels on the conditions that they abide by the laws and regulations of the People's Republic of China, observe professional ethics, and meet the conditions stipulated in the national or Hainan professional qualification examinations (except for nationality conditions), and the items in the examinations taken are within the scope of the List of Professional Qualification Examinations Open to Overseas Personnel of Hainan Free Trade Port (2020).

## 十九、允许境外人员担任法定机构、事业单位、国有企业的法定代表人

### **XIX. Permitting foreign personnel to serve as legal representatives in statutory bodies, public institutions and state-owned enterprises**

**【政策内容】**《海南自由贸易港建设总体方案》提出，允许符合条件的境外人员担任海南自由贸易港内法定机构、事业单位、国有企业的法定代表人。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, eligible overseas personnel are allowed to serve as legal representatives of statutory bodies,

public institutions and state-owned enterprises in Hainan FTP.

**【适用条件】**聘任的境外人员是指不具有中华人民共和国国籍的人员和香港特别行政区、澳门特别行政区、台湾地区居民。同时，应当具备下列基本条件：

**[ Applicable Conditions ]** The term overseas personnel appointed refer to persons who do not possess the nationality of the People's Republic of China or are not residents of the Hong Kong Special Administrative Region, the Macao Special Administrative Region, and Taiwan region. Meanwhile, the overseas personnel shall meet the following basic conditions :

1. 遵守中华人民共和国宪法和法律，尊重中国人民自主选择的发展道路、制度安排以及民族感情、文化习俗；

1. abide by the Constitution and laws of the People's Republic of China, and respect the development path and institutional arrangements chosen by the Chinese people independently, and the national feelings and cultural customs of the Chinese people;

2. 具有良好的职业操守和个人品行，诚实守信，廉洁从业；

2. have good professional ethics and personal conduct, and possess honesty, credibility, and integrity;

3. 具有职位所需的学历、经历、专业、语言或者其他技能条件，有国际视野和法治思维，熟悉相关国际规则；



3. have the academic degree, qualifications, experience, language ability or other skills required for the position, have an international perspective and rule of law thinking and familiarity with relevant international rules;

4. 具有正常履行职责的身体条件;

4. have the physical conditions to perform duties normally;

5. 持有效护照或者其他国际旅行证件、港澳居民来往内地通行证、台湾居民来往大陆通行证等证件;

5. possess a valid passport or other international travel documents, or a permit for Hong Kong and Macao residents to travel to and from the mainland, or a permit for Taiwan residents to travel to and from the mainland; and

6. 职位要求的其他资格条件。

6. meet other qualifications required for the position.

## 二十、支持外籍高层次人才创办科技型企业

### **XX. Supporting high-level foreign talents to establish technology enterprises**

【政策内容】《海南自由贸易港建设总体方案》提出，根据海南自由贸易港发展需要，针对高端产业人才，实行更加开放

的人才和停居留政策，打造人才集聚高地。对外籍高层次人才投资创业、讲学交流、经贸活动方面提供出入境便利。

**[Policy Content]** The Overall Plan for the Construction of Hainan Free Trade Port proposes that, according to the development needs of Hainan FTP, Hainan will implement more open talent policies and stay and residence policies for high-end industrial talents to foster talent clusters. Hainan will facilitate entry and exit of high-level foreign talents participating in investment, business, trade, and academic activities.

**【适用条件】**持有外国人永久居留身份证（外国人永久居留证）的外籍高层次人才创办科技型企业可获得中国籍公民同等待遇，即外籍高层次人才可凭其持有的外国人永久居留身份证（外国人永久居留证）作为创办科技型企业的身份证明，与中国籍公民持中国居民身份证作为身份证明创办企业享受同等待遇，其设立的科技型企业可认定为内资企业。

**[Applicable Conditions]** Foreign high-level talents holding a Foreign Permanent Resident ID Card (China's permanent residence permit for foreigners) can receive the same treatment as Chinese citizens when setting up technology enterprises, that is, foreign high-level talents can use their Foreign Permanent Resident ID Card (China's permanent residence permit for foreign-



ers) as proof of identity in setting up technology enterprises, and enjoy the same treatment as Chinese citizens holding a Chinese Resident ID Card as proof of identity in setting up enterprises, and their technology enterprises can be recognized as domestic enterprises.

## 二十一、建设国家对外文化贸易基地

### **XXI. Building Hainan into an international cultural trade base of China**

【政策内容】《海南自由贸易港建设总体方案》提出，建设国家对外文化贸易基地。国家发展改革委、商务部《关于支持海南自由贸易港建设放宽市场准入若干特别措施的意见》提出，促进文化领域准入放宽和繁荣发展，支持建设海南国际文物艺术品交易中心、鼓励文化演艺产业发展、鼓励网络游戏产业发展、放宽文物行业领域准入。商务部等20部门《关于推进海南自由贸易港贸易自由化便利化若干措施的通知》提出，在海南自由贸易港建设国家对外文化贸易基地，促进动漫游戏、电子竞技、影视制作、旅游演艺、创意设计、版权交易等重点文化服务贸易发展。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, Hainan will build itself into China's international cultural trade base, while the Opinions on Special Measures for Relaxing Control over Market Access to Support the Construction of Hainan Free Trade Port issued by the National Development and Reform Commission and the Ministry of Commerce supports Hainan in easing access to and developing the cultural sector, including specifically by establishing the Hainan International Trading Center for Cultural Relics and Artworks developing the culture and performing arts industry and the online game industry, and relaxing access restrictions on the cultural relics industry. Besides, the Measures for Promoting Trade Liberalization and Facilitation in Hainan Free Trade Port issued by the Ministry of Commerce and other 19 departments proposes to develop Hainan FTP into an international trading base so as to promote the development of trade in major cultural services such as animation games, e-sports, film and television production, tourism performances, creative design and copyright trading.



## 二十二、在“中国洋浦港”登记并从事国际运输的境内建造船舶给予出口退税

### **XXII. Export tax rebates on domestically built ships that are registered at Yangpu Port of China and engaged in international transport**

**【政策内容】**《海南自由贸易港建设总体方案》提出，在确保有效监管和风险可控的前提下，境内建造的船舶在“中国洋浦港”登记并从事国际运输的，视同出口并给予出口退税。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, under the premise of ensuring effective regulation and controllable risks, domestically built ships registered at Yangpu Port of China and engaged in international shipping are entitled to export tax rebate as in the situation of export.

**【适用条件】**从境内建造船舶企业购进船舶，购进船舶在“中国洋浦港”登记，且从事国际运输和港澳台运输业务的运输企业，可适用船舶退税政策，向主管税务机关申请退税。船舶退税应予退还的增值税额，为运输企业购进船舶取得的增值税



专用发票上注明的税额。运输企业购进船舶支付的增值税额，已从销项税额中抵扣的，不得申请退税；已申请退税的，不得从销项税额中抵扣。

[**Applicable Conditions**] Transport enterprises that purchase ships from domestic shipbuilding enterprises and register them at Yangpu Port of China and engage in international transport and transport business in Hong Kong, Macao and Taiwan can apply for tax rebates to the competent tax authorities in accordance with the tax rebate policy herein. VAT refundable on ships is the tax stated on the special VAT invoice obtained by the transport enterprise for the purchase of ships. The VAT paid by transport enterprises for the purchase of ships, which has been deducted from the output tax, shall not be eligible for tax rebates; if a tax rebate has been applied for, the VAT shall not be deducted from the output tax.



## 二十三、经洋浦港中转离境的货物试行启运港退税政策

### **XXIII. Adopting a trial policy of tax rebates at the port of departure on goods that used Yangpu Port of China as a transit port**

【政策内容】《海南自由贸易港建设总体方案》提出，对符合条件并经洋浦港中转离境的集装箱货物，试行启运港退税政策。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, a trial policy of tax rebate at port of departure is applicable to container cargoes that meet relevant conditions and transit at Yangpu Port of China for final departure from China.

#### **【适用条件】**

#### **[Applicable Conditions]**

1. 出口企业适用启运港退（免）税政策需满足：出口企业的出口退（免）税分类管理类别为一类或二类，海关的信用等级为非失信企业；出口企业出口适用退（免）税政策的货物，

并且能够取得海关提供的启运港出口货物报关单电子信息；出口货物自启运日起2个月内办理结关核销手续。

1. To be eligible for the policy of tax rebate (exemption) at port of departure, an exporter shall meet the following requirements:

1 the exporter shall be a Category I or Category II enterprise under the category-based administration of export rebate (exemption) and also a non-dishonest enterprise rated by the customs;

1 the exporter exports goods to which the policy of tax rebate (exemption) applies and is able to obtain the electronic information in customs export declaration forms at port of departure provided by the customs;

1 the customs clearance and writing-off formalities shall be gone through for export of goods within two months of the date of shipment.

2. 运输企业、运输工具适用启运港退（免）税政策需满足：运输企业为在海关的信用等级为非失信企业，并且纳税信用等级为B级及以上的航运企业；运输工具为配备导航定位、全程视频监控设备并且符合海关对承运海关监管货物运输工具要求的船舶。



2. To be eligible for the policy of tax rebate (exemption) at port of departure, transport enterprises and their means of transport shall meet the following requirements:

1 the transport enterprise shall be a non-dishonest enterprise rated by the customs and shall be a shipping enterprise with tax credit rating of Category II or above.

1 the means of transport shall be ships equipped with the navigation and positioning equipment and whole-progress video monitors, and meet the customs requirements for the means of transport for goods under the customs supervision.

3. 启运港、经停港包括：启运港和经停港不做明确划分，可以互换。共包括 15 个港口：营口市营口港、大连市大连港、锦州市锦州港、秦皇岛市秦皇岛港、天津市天津港、烟台市烟台港、青岛市青岛港、日照市日照港、苏州市太仓港、连云港市连云港港、南通市南通港、泉州市泉州港、广州市南沙港、湛江市湛江港、钦州市钦州港。承运适用启运港退税政策货物的船舶，可在经停港加装、卸载货物。从经停港加装的货物，需为已报关出口、经由上述离境港离境的集装箱货物。

3. Ports of departure and intermediate ports: ports of departure and intermediate ports are not clearly divided and can be interchanged. There are 15 ports: Yingkou Port in Yingkou City,

Dalian Port in Dalian City, Jinzhou Port in Jinzhou City, Qinhuangdao Port in Qinhuangdao City, Tianjin Port in Tianjin Municipality, Yantai Port in Yantai City, Qingdao Port in Qingdao City, Rizhao Port in Rizhao City, Taicang Port in Suzhou City, Lianyungang Port in Lianyungang City, Nantong Port in Nantong City, Quanzhou Port in Quanzhou City, Nansha Port in Guangzhou City, Zhanjiang Port in Zhanjiang City, and Qinzhou Port in Qinzhou City. Ships carrying goods subject to the policy of tax rebate at port of departure may stop at intermediate ports for loading or unloading goods. The goods to be loaded at intermediate ports shall be the container goods for which customs declaration for exports have been handled and which leave China's territory by the ports of departure mentioned above.



## 二十四、在洋浦保税港区、海口综合保税区、海口空港综合保税区等区域率先实施“一线”放开、“二线”管住的进出口管理制度

**XXIV. Adopting an import and export management system featuring free flow through the "first line" and efficient control at the "second line" at Yangpu Bonded Port Area, Haikou Comprehensive Bonded Zone, Haikou Airport Comprehensive Bonded Zone and other areas first**

**[政策内容]**《海南自由贸易港建设总体方案》提出，2025年前，在洋浦保税港区等具备条件的海关特殊监管区域率先实行“一线”放开、“二线”管住的进出口管理制度。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, before 2025, an import and export management system featuring free flow through the "first line" (between the boundaries of the Hainan FTP and other regions and countries outside China's customs territory) and efficient control at the "second line" (between Hainan Is-

land and China's mainland) will be first adopted at Yangpu Bonded Port Area and other qualified areas under special customs supervision.

**【适用条件】**在洋浦保税港区、海口综合保税区、海口空港综合保税区等特定区域登记注册，具有独立法人资格，并经备案和符合相关条件，可开展：1. 对鼓励类产业企业生产的不含进口料件或者含进口料件在海南自由贸易港加工增值超过30%（含）的货物，经“二线”进入内地免征进口关税；2. 简化一线申报，海关径予放行，放宽一线进入；3. 支持发展国际中转集拼业务；4. 突出区内自由，实行企业自律管理；5. 不禁止区内居住居民及设立营业性的商业设施。

**[Applicable Conditions]** Enterprises that have registered in Yangpu Bonded Port Area, Haikou Comprehensive Bonded Zone, Haikou Airport Comprehensive Bonded Zone and other specific areas as independent legal persons and have been put on record and meet the relevant conditions may conduct the following:

1. for output products produced by encouraged industrial enterprises without or with imported intermediary products, whose added value exceeds 30% (inclusive) after being processed at Hainan FTP, they are exempt from import tariffs when entering



the rest of China from the “second line” (Hainan FTP);

2. the first-line declaration will be simplified, and the customs will directly release the import and relax the requirements for entry at the first line (from other countries and regions outside China’s customs territory);

3. the development of international transit and less than container load (LCL) business will be supported;

4. freedom within Hainan FTP will be highlighted, and self-discipline management of enterprises will be implemented; and

5. residence and establishment of commercial facilities in Hainan FTP will not be prohibited.

## 二十五、海南自由贸易港投资基金

### XXV. Hainan Free Trade Port Construction Investment Fund

**【政策内容】**《海南自由贸易港建设总体方案》指出，由海南统筹中央资金和自有财力，设立海南自由贸易港建设投资基金，按政府引导、市场化方式运作。

**[Policy Content]** According to the Overall Plan for the Construction of Hainan Free Trade Port, Hainan can coordinate



and use central government funds and local financial resources to establish the Hainan Free Trade Port Construction Investment Fund (Hainan FTP Fund), which will operate under government guidelines and market rules.

### **【基本情况】**

#### **[Basic Information]**

设立时间：2022年1月13日。

Date of establishment: January 13, 2022.

基金规模：100亿元。

Fund size: RMB 10 billion.

组织形式：公司制。组建海南自由贸易港建设投资基金管理公司负责管理。在自贸港基金管理公司取得相关资质前，暂时委托银河创新资本管理有限公司管理。

Form of organization: corporate system. Hainan Free Trade Port Construction Investment Fund Co., Ltd. shall be established to manage the Hainan FTP Fund. Galaxy Capital Management Co., Ltd. shall be temporarily entrusted to manage the Hainan FTP Fund before Hainan Free Trade Port Construction Investment Fund Co., Ltd. obtains the relevant qualifications.

运作模式：自贸港基金定位为省级政府投资母基金，根据投资进度，由海南省财政分年度通过预算安排进行出资。除海



南省委、省政府确定的重大投资项目外，自贸港基金原则上采用“母-子基金”投资方式运作，出资比例原则上不超过子基金规模的30%，且予以末位出资到位，通过与社会资本合作设立子基金、“一园区、一基金”、项目共同投资和投贷联动等方式，不断放大财政资金杠杆效应，力争形成1000亿元以上规模的母子基金群。

Operation mode: Hainan FTP Fund is positioned as a provincial government investment fund of funds, which will be contributed by the Department of Finance of Hainan Province on an annual basis through budget arrangements according to the investment progress. Apart from the major investment projects determined by the Hainan Provincial Party Committee and the Hainan Provincial Government, the Hainan FTP Fund is operated under the "fund of fundself-subself-unds" investment mode, with the proportion of capital contribution not exceeding 30% of the size of a subself-fund. With the last capital contribution in place, through the establishment of subself-funds in cooperation with social capital, "one industrial park, one fund", joint investment for projects, and investment and loan combined financing, the leverage effect of financial funds will be continuously amplified, in an effort to form a cluster of fund of funds and

subself-funds with the size of more than RMB 100 billion.

**【投向领域】**

**[Investment destinations]**

1. 支持重点产业发展。支持旅游业、现代服务业、高新技术产业和热带特色高效农业等主导产业发展；支持数字经济、石油化工新材料、现代生物医药等战略性新兴产业和先进制造业，以及深海科技、南繁育种、航天科技等“海陆空”未来产业发展；支持培育中小微企业向“专精特新”发展。

1. Support the development of key industries: leading industries such as tourism, modern services and highself-tech industries and highself-efficiency tropical agriculture; strategic emerging industries and advanced manufacturing industries such as digital economy, new petrochemical materials and modern biomedicine; future industries such as deep sea technology, Nanfan breeding and aerospace technology; and support the cultivation of small and mediumself-sized enterprises to develop into specialized and sophisticated enterprises that produce new and unique products.

2. 支持重点园区发展。支持海口江东新区、三亚崖州湾科技城和博鳌乐城国际医疗旅游先行区等省内各园区的产业培育与集聚，鼓励有条件的市县和园区与自贸港基金合作设立子基



金，推动形成“一园区、一基金”发展格局。

2. Support the development of key industrial parks. Support the industrial cultivation and agglomeration of industrial parks such as Haikou Jiangdong New Area, Sanya Yazhou Bay Science and Technology City and Hainan Boao Lecheng International Medical Tourism Pilot Zone, and encourage eligible cities, counties and industrial parks to establish subself-funds in cooperation with the Hainan FTP Fund, so as to promote the formation of a development pattern of "one industrial park, one fund".

3. 支持重大项目建设。鼓励和引导社会资本进入基础设施和公共服务领域，支持未来预期现金流可以覆盖投资成本、推出有保证的重大项目建设。

3. Support the construction of major projects. Encourage and guide private capital to enter the fields of infrastructure and public services, and support the construction of guaranteed major projects with expected future cash flows covering investment costs.

附件：海南自由贸易港政策干货精选60条

Appendix: 60 Key Policies of the Overall Plan for the Construction of Hainan Free Trade Port (Hainan FTP)

附件

Appendix

## 海南自由贸易港政策干货精选 60 条

### 60 Key Policies of the Overall Plan for the Construction of Hainan Free Trade Port

1. 人才个人所得税最高 15%

1. Maximum personal income tax of 15% for eligible talents.

2. 鼓励类企业实施 15% 企业所得税

2. Corporate income tax of 15% for encouraged industrial enterprises.

3. 企业进口自用生产设备免征进口关税、进口环节增值税和消费税

3. Exemption from import tariffs, import value-added tax and consumption tax on imported production equipment for enterprises' own use.

4. 进口营运用交通工具及游艇免征进口关税、进口环节增值税和消费税

4. Exemption from import tariffs, import value-added tax and consumption tax on imported operational means of transport



and yachts.

5. 进口生产原辅料免征进口关税、进口环节增值税和消费税

5. Exemption from import tariffs, import value-added tax and consumption tax on raw and auxiliary materials imported for production.

6. 岛内居民购买的进境商品免征进口关税、进口环节增值税和消费税

6. Exemption from import tariffs, import value-added tax and consumption tax on imported goods purchased by island residents.

7. 离岛免税购物额度调高至每年每人10万元并增加品种

7. Raising the quota for offshore duty-free shopping to RMB 100,000 per person per year and expanding the categories of duty-free products.

8. 旅游业、现代服务业、高新技术产业企业2025年前新增境外直接投资所得免征企业所得税

8. Exemption from corporate income tax on the income acquired from new foreign direct investment before 2025 for tourism, modern services and high-tech enterprises.

9. 企业资本性支出可一次性税前扣除或加速折旧和摊销

9. Allowing qualified capital expenditures to be fully tax-de-

ducted; or to accelerate depreciation and amortization.

10. 展会境外展品进口和销售免税

10. Tax exemption on imports and sales for overseas exhibits during the exhibition.

11. 对原产于海南或含进口料件加工增值超过30%的货物进入内地免征进口关税

11. Products originating from Hainan, including output products whose added value exceeds 30% after the domestic processing of imported intermediary products, are exempt from import tariffs when entering the rest of China.

12. 允许进出海南岛航班加注保税航油

12. Allowing flights in and out of Hainan to refuel with bonded aviation fuel.

13. 对在“中国洋浦港”登记并从事国际运输的境内建造船舶给予出口退税

13. Export tax rebates on domestically built ships that are registered at Yangpu Port of China and engaged in international transport.

14. 以洋浦港为中转港从事内外贸同船运输的境内船舶允许加注保税油

14. Allowing ships (those engaged in domestic and foreign



trade) that transit at Yangpu Port of China to refuel with bonded oil.

15. 建设“中国洋浦港”国际船籍港

15. Building Yangpu Port of China into an international port of registry.

16. 经洋浦港中转离境的货物试行启运港退税

16. Adopting a trial policy of tax rebates at the port of departure on goods that used Yangpu Port of China as a transit port.

17. 在洋浦保税港区等实行“一线”放开、“二线”管住的进出口管理制度

17. Adopting an import and export management system featuring free flow through the "first line" and efficient control at the "second line" in Yangpu Bonded Port Area and other qualified zones.

18. 允许境外理工农医大学及职业院校在海南独立办学

18. Allowing overseas high-level universities and vocational colleges specialized in science, engineering, agriculture and medicine to open branches independently in Hainan.

19. 建设海南国际教育创新岛

19. Building Hainan into a pacesetting island for international-oriented education.



20. 构建多功能自由贸易账户体系

20. Establishing a multi-functional free trade account system.

21. 跨境贸易和新型国际贸易银行真实性审核从事前审查转为事后核查

21. Replacing prior review with posterior review for the banking sector on authenticity review of cross-border and new international trade.

22. 实行海南自由贸易港跨境服务贸易负面清单

22. Adopting a negative list of cross-border trade in services for Hainan FTP.

23. 实施市场准入承诺即入制

23. Granting enterprises access to the market with a prior commitment.

24. 实行海南自由贸易港市场准入特别清单

24. Adopting a special list of market access to Hainan FTP.

25. 实行海南自由贸易港外商投资准入负面清单

25. Adopting a negative list of foreign investment access to Hainan FTP.

26. 政府采购对内外资企业一视同仁

26. Treating domestic and foreign enterprises as equals in government procurement.



27. 实施更加便利的免签入境政策

27. Implementing a more convenient visa-free entry policy.

28. 以薪酬水平为主要指标评估人力资源类别

28. Using an individual's salary level as the main indicator to categorize talents.

29. 对外籍人员工作许可实行负面清单管理

29. Adopting a negative list management system on the issuance of work permits for foreign employees.

30. 允许境外人员担任法定机构、事业单位、国有企业的法定代表人

30. Permitting foreign personnel to serve as legal representatives in legal bodies, public institutions and state-owned enterprises.

31. 取消船舶和飞机境外融资限制

31. Removing restrictions on overseas ship and aircraft financing.

32. 企业发行外债备案登记制管理权下放海南

32. Decentralizing the registration administration of foreign debts issued by enterprises in Hainan.

33. 扩大跨境资产转让范围

33. Expanding the scope of the cross-border asset transfer.

34. 优先支持企业境外上市

34. Prioritizing the support of listing Chinese enterprises overseas.

35. 企业境外上市外汇登记直接到银行办理

35. Allowing enterprises listed overseas to handle foreign exchange registration directly at banks.

36. 建设海南国际知识产权交易所

36. Establishing the Intellectual Property International Exchange of Hainan.

37. 支持境外证券基金期货经营机构设立独资或合资金融机构

37. Supporting overseas securities, funds, and futures institutions to set up wholly-owned or jointly-owned financial institutions in Hainan.

38. 支持设立财产险、人身险、再保险公司以及相互保险组织和自保公司

38. Supporting the establishment of property insurance, personal insurance and reinsurance companies, mutual insurance organizations and self-insurance companies.

39. 支持与境外机构合作开发跨境医疗保险产品

39. Supporting the development of cross-border medical insurance products in cooperation with overseas institutions.



40. 建设国际能源、航运、产权、股权等交易场所
40. Supporting the construction of trading venues for international energy, shipping, property rights and equity stakes.
41. 非居民可以参与交易场所的交易和资金结算
41. Enabling non-residents to participate in trading and fund settlement at trading venues.
42. 发展场外衍生品业务
42. Developing over-the-counter derivatives services.
43. 开展跨境资产管理业务
43. Conducting cross-border asset management services.
44. 面向全球发行海南地方政府债券
44. Issuing Hainan provincial bonds globally.
45. 开放增值电信业务
45. Opening up value-added telecommunications services.
46. 开展在线数据处理与交易处理等业务
46. Conducting services of online data processing and transaction processing.
47. 安全有序开放基础电信业务
47. Opening up basic telecommunications services in a safe and orderly fashion.
48. 开展国际互联网数据交互试点

48. Conducting the International Internet Data Interaction Pilot Project.

49. 扩大包括第五、第七航权在内的航权开放

49. Expanding air traffic rights, including the Fifth Freedom and Seventh Freedom Rights of Air.

50. 建设国际航空枢纽

50. Building an international aviation hub.

51. 建设西部陆海新通道国际航运枢纽

51. Building a shipping hub for the New International Land-Sea Trade Corridor.

52. 建设区域医疗中心

52. Building a regional medical center.

53. 建设国家区块链技术和产业创新发展基地

53. Building a national base featuring China's blockchain technology and industrial innovation.

54. 建设邮轮旅游试验区

54. Building a pilot zone for cruise ship tourism.

55. 设立游艇产业改革发展创新试验区

55. Building a pilot zone for reform, development and innovation of the yacht industry.

56. 建设海南国际设计岛



56. Building Hainan into an international Design Island.

57. 建设国家对外文化贸易基地

57. Building an international cultural trade base of China.

58. 授权海南对耕地、永久基本农田、林地、建设用地布局调整进行审批

58. Authorizing the Hainan government to manage and adjust the use of cultivated land, permanent basic farmland, forests and land for construction.

59. 赋予行业组织更大自主权

59. Granting greater autonomy to various industry organizations.

60. 立足自由贸易港建设实际制定法规

60. Formulating laws and regulations based on the reality of Hainan FTP construction.