

海南自由贸易港

Hainan Free Trade Port

2021年1月 – January 2021



目录

1. 海南自贸港投资新机遇

New Opportunities in Hainan Free Trade Port

3. 海南自由贸易港政策精选60条

60 Key policies of the overall plan for the construction of Hainan Free Trade Port

4. 联系方式

Contacts

01

海南自贸港投资新机遇

New Opportunities in Hainan Free Trade Port

海南自由贸易港 Hainan Free Trade Port 概览 Overview

- 目标和时间表
- Object & Timeline

2020

- 2020年6月1日,《海南自由贸易港建设总体方案》正式向全球发布。
- On June 1st, 2020, the Overall Plan for Hainan Free Trade Port is officially released to the world.

2025

- 初步建立以贸易自由便利和投资自由便利为重点的自由贸易港政策制度体系。
- Initially establish a free trade port policy system focusing on the liberalization and facilitation of trade and investment.

2035

- 成为开放型经济新高地; 全面实现贸易、投资、跨境 资金流动、人员进出、运输来往自由便利和数据安全有序流动。
- Become New Height of China's opening-up to the world. Fully enable the liberalization and facilitation of trade, investment, cross-border capital flows, entry/exit of people, transportation as well as data transfers in a secure and orderly flow.

2050

- 全面建成具有较强国际影响力的高水平自由贸易港。
- Eventually develop into a high-level free trade port with strong international influence.



贸易 Trade



投资 Investment



资金 Capital



人员进出 People



运输往来
Transportation



数据 Data

特殊税收政策 Special Tax Policies

零关税 Zero Tariffs



封关运作前，“一负三正”清单管理范围的货物及商品实行“零关税”

Before the independent customs operation throughout Hainan Island, 1 Negative & 3 Positive Lists on Zero-Tariff Items.



封关运作后，对进口征税商品目录以外、允许海南自由贸易港进口的商品，免征进口关税

After the independent customs operation throughout Hainan Island, import tariffs are exempted for commodities not listed in the catalogue of imported taxable commodities that are allowed to be imported into Hainan Free Trade Port.

1	负面清单 Negative list	企业进口自用的生产设备 Production equipment imported by enterprises for own use
2	正面清单 Positive lists	对岛内进口用于交通运输、旅游业的船舶、航空器等营 运用交通工具及游艇 Ships, aircrafts, other means of transport and yachts imported to the island for transportation and tourism
3		岛内进口用于生产自用或“两头在外”的生产加工（或服务贸易）所消耗的原辅料 Raw and auxiliary materials imported for production within Hainan, or for processing trade (or in the process of trade in service) of which final products would be exported to overseas markets
4		岛内居民消费的进境商品 Imported goods consumed by residents of the island

特殊税收政策 Special Tax Policies

低税率 Low Tax Rates



鼓励类产业企业，按15%征收企业所得税

Enterprises in the encouraged industries are entitled to a reduced corporate income tax rate of 15%



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

Enterprises in tourism, modern service and high-tech industries enjoy tax exemption for income from newly increased overseas direct investment before year 2025



资本性支出，允许一次性税前扣除或加速折旧和摊销

Capital expenditures are allowed to be fully deducted from the taxable income or depreciated and amortized at an accelerated speed



高端人才和紧缺人才，个人所得税实际税负超过15%的部分，予以免征

High-end talents and highly-demanded talents employed in Hainan Free Trade Port are entitled to the personal income tax rate of 15%

特殊税收政策 Special Tax Policies

境外直接投資 Overseas Direct Investment

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

Enterprises in Tourism, Modern Service and High-tech industries enjoy tax exemption for income from newly increased overseas direct investment before year 2025



开放制度安排 6 Free Flow Arrangements

1. 贸易自由便利 Trade Liberalization and Facilitation

- 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

For trade in goods, a system of liberalization and facilitation featuring “zero tariffs” should be implemented

- 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

For trade in services, policy measures for liberalization and facilitation characterized by “letting firms in and letting them do business” should be implemented

- 制定海南自贸港跨境服务贸易负面清单

Release the negative list for cross-border trade in service

- 给予境外服务提供者国民待遇

Grant national treatment to overseas service providers



开放制度安排 6 Free Flow Arrangements

2. 投资自由便利 Investment Liberalization and Facilitation

实行“极简审批”投资制度

Most-Simplified-Approval Investment Management System



制定出台海南自贸港放宽市场准入特别清单

Special List to Relax Market Access



外商投资准入负面清单

Negative List for Foreign Investment



开放制度安排 6 Free Flow Arrangements

3. 资金自由便利 Liberalization and Facilitation of Capital Flows

跨境资金流动自由便利

Cross-Border Finance Facilitation

- 构建多功能自由贸易账户体系
- Allow Foreign-invested enterprises to handle the foreign exchange registration procedures related to investment
- 开展合格境外有限合伙人(QFLP)、合格境内有限合伙人(QDLP)试点
- Allow the Qualified Foreign Limited Partners (QFLP), Qualified Domestic Limited Partners (QDLP) Pilot Quotas Program



企业 Enterprises:

- 跨境融资便利
- Cross-border financing facilitation
- 跨境证券投融资便利
- Cross-border securities investment and financing facilitation
- 优先支持企业境外上市
- Giving priority to supporting overseas listing of enterprises

个人 Individuals:

- 放宽个人跨境交易限制
- Relax restrictions on individual cross-border transaction

开放制度安排 6 Free Flow Arrangements

4. 人员进出自由便利 Liberalization and Facilitation of Entry/Exit of People

更加便利的免签入境

More Convenient Visa-Free Entry

- ✓ **外国人自行申报或通过单位邀请接待免签入境**
Foreigner's self-declaration or invitation and reception by local entities
- ✓ **放宽申请签证入境事由限制**
Relaxation of visa entry restrictions
- ✓ **外国旅游团乘坐邮轮入境15天免签政策**
15-day visa-free stay policy to foreign tourist groups traveling by cruise ships



开放制度安排 6 Free Flow Arrangements

5. 运输往来自由便利 Liberalization and Facilitation of Transportation

船舶运输政策 Shipping Policy

- “中国洋浦港”为船籍港，建立国际船舶登记中心
- Establish the international ship registration center and Yangpu-port-of-china as a port of registry
- 取消船舶登记主体外资股比限制
- Remove the limitation on foreign shareholding proportion for ship registration body
- 境内建造在中国洋浦港登记从事国际运输船舶实行出口退税
- Domestically built ships registered at Yangpu-port-of- China and engaged in international shipping are entitled to export tax rebate
- 允许内外贸同船运输的境内船舶加注保税油
- Domestic ships with both domestic and foreign trade goods on board are allowed to refuel with bonded oil



航空运输政策 Air Transportation Policy

- 扩大包括第五、第七航权在内的航权开放
- Expanding air traffic rights, including the fifth freedom and seventh freedom rights of air
- 支持对位于在海南的主基地航空公司开拓国际航线
- Support airline companies with Hainan as their core base to expand international flight routes
- 允许海南进出岛航班加注保税航油
- Allow both inbound and outbound flights to refuel with bonded aviation oil



开放制度安排 6 Free Flow Arrangements

6. 数据安全有序流动 Secure and Orderly Data Transfers

开展数据跨境传输安全试点管理

Launch pilot projects on security management of cross-border data transfers



放宽离岛免税政策

Relax Offshore Duty-Free Shopping Policy

- 离岛免税额度增加到10万元/年/人
Quota raised to RMB100,000 per person per year
- 扩大免税商品种类到45种
Categories of duty-free goods expanded to 45



海南自由贸易港政策精选60条

60 Key policies of overall plan for the construction of Hainan Free Trade Port

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60 Key policies of overall plan for the construction of Hainan Free Trade Port

2020年6月1日，中共中央、国务院印发《海南自由贸易港建设总体方案》。总体方案包括总体要求、制度设计、分步骤分阶段安排和组织实施四大部分。

根据方案内容，我们从大量优惠政策中精选出60条。

On June 1st 2020, the CPC Central Committee and the State Council issued "Overall Plan for the Construction of Hainan Free Trade Port", which includes general requirement, system design, step-by-step arrangement, and organization and implementation. According to the contents of this plan, we select 60 key policies of the plan.



海南自由贸易港政策精选60条

60 Key policies of overall plan for the construction of Hainan Free Trade Port



1. 人才个人所得税最高15%

Maximum personal income tax of 15 percent for eligible talents.

2. 鼓励类企业实施15%企业所得税

Corporate income tax of 15 percent on 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

Exempt from import duties, 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

Exempt from import duties, import value-added tax and consumption tax on imported operational vehicles 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

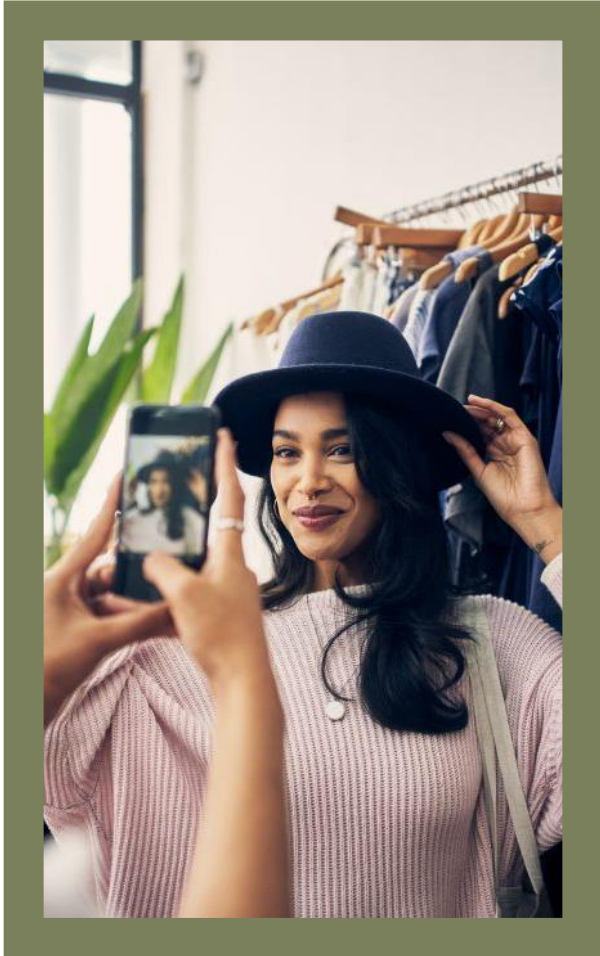
Exempt from import duties, import value-added tax and consumption tax on raw and auxiliary materials imported for production.

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

Exempt from import duties, import value-added tax and consumption tax on imported goods purchased by island residents.

海南自由贸易港政策精选60条

60 Key policies of overall plan for the construction of Hainan Free Trade Port



7. 离岛免税购物额度调高至每年每人10万元并增加品种

Raise the quota for offshore duty-free shopping to RMB 100,000 per person per year and expand 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

Exempt from corporate tax on the income acquired from new foreign direct investment before 2025 for tourism, modern services and high-tech industry 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

Allow qualified capital expenditures to be fully tax-deducted; or to accelerate depreciation and amortization.

10. 展会境外展品进口和销售免税

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

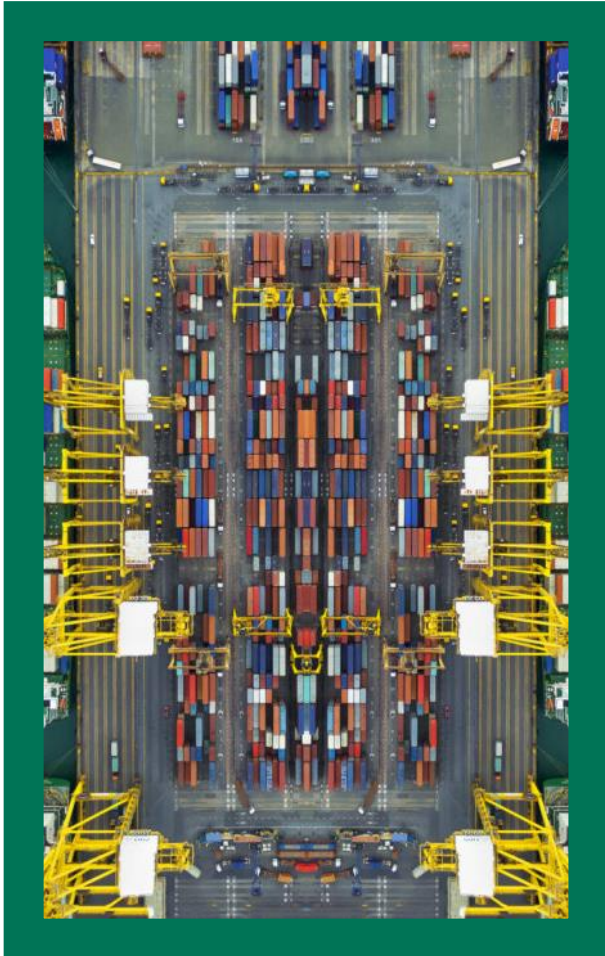
Products originating from Hainan, including output products whose added value exceeds 30 percent after the domestic processing of imported intermediary products, are exempt from taxes when entering the rest of China.

12. 允许进出海南岛航班加注保税航油

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

海南自由贸易港政策精选60条

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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

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

14. 以“中国洋浦港”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

Allow 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”国际船舶港

Build Yangpu Port of China into an international port of registry.

16. 经“中国洋浦港”中转离境的货物试行启运港退税

Adopt a trial policy of tax rebates at the port of departure on goods that use Yangpu Port of China as a transit port for the final departure from China.

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

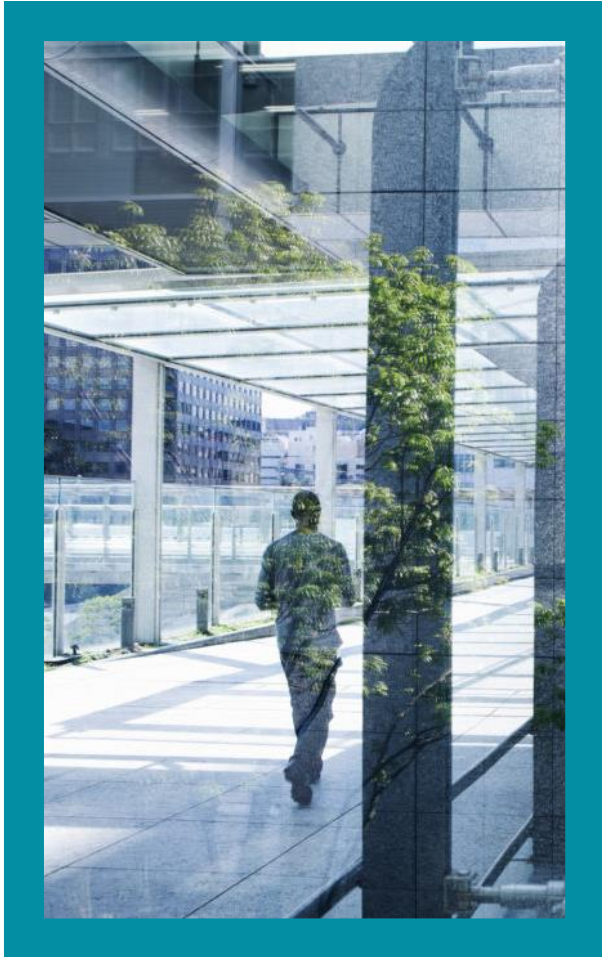
Adopt an import & export management system featuring “free flow through the first line and efficient control at the second line” in Yangpu Bonded Port Area and other qualified zones.

18. 允许境外理工农医大学及职业院校在海南独立办学

Allow overseas high-level universities and vocational colleges specialized in science, engineering, agriculture and medicine to open branch schools independently in Hainan.

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19. 建设海南国际教育创新岛

Build Hainan into an island featuring innovative and international education.

20. 构建多功能自由贸易账户体系

Establish 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

Replace pre-audit with post-audit 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

Conduct the negative list of cross-border trade in services for Hainan Free Trade Port.

23. 实施市场准入承诺即入制

Grant enterprises to get 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

Conduct the special list of market access to Hainan Free Trade Port.

海南自由贸易港政策精选60条

60 Key policies of overall plan for the construction of Hainan Free Trade Port



25. 实行海南自由贸易港外商投资准入负面清单

Conduct the negative list of foreign investment access to Hainan Free Trade Port.

26. 政府采购对内外资企业一视同仁

Treat domestic and foreign enterprises as equals in government procurement.

27. 实施更加便利的免签入境政策

Implement 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

Salary ranges employed as main indices to evaluate talents.

29. 对外籍人员工作许可实行负面清单管理

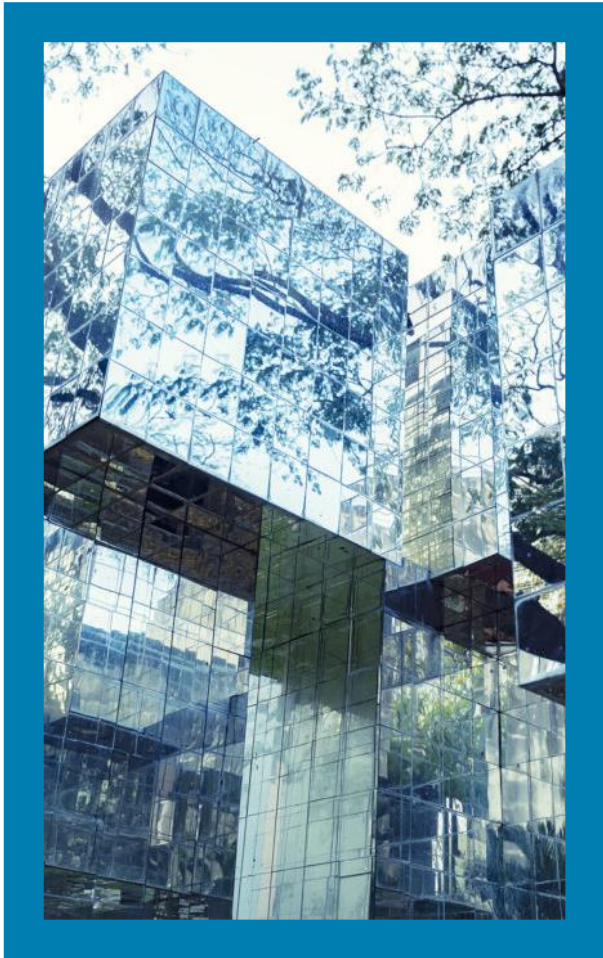
Conduct a negative list management system on the issuance of work permits for foreign employees.

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

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

海南自由贸易港政策精选60条

60 Key policies of overall plan for the construction of Hainan Free Trade Port



31. 取消船舶和飞机境外融资限制

Remove 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

Decentralize the registration management of foreign debts issued by enterprises to Hainan.

33. 扩大跨境资产转让范围

Expand the scope of cross-border asset transfer.

34. 优先支持企业境外上市

Prioritize 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

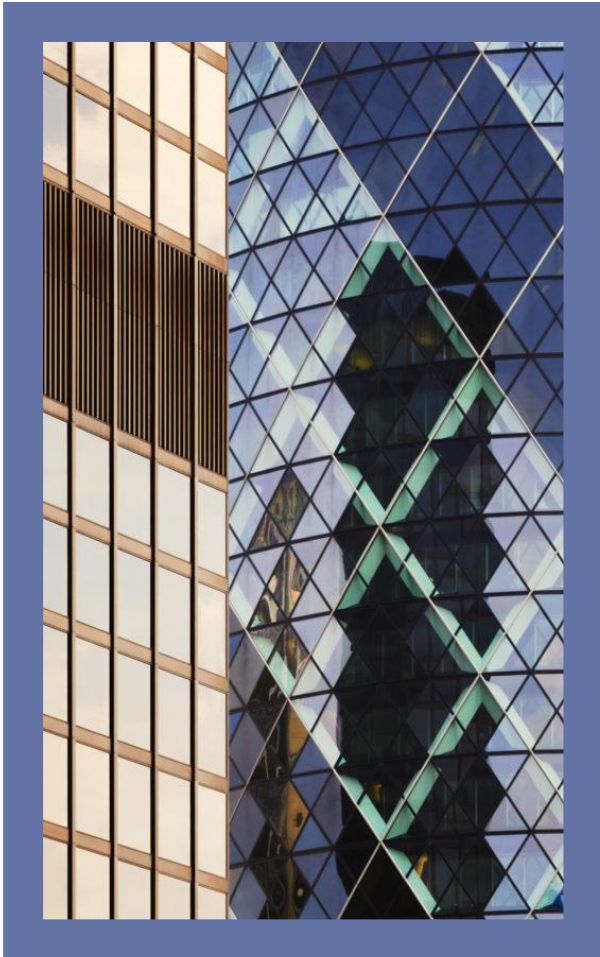
Allow enterprises listed overseas to handle foreign exchange registration directly at banks.

36. 建设海南国际知识产权交易所

Establish Hainan International Intellectual Property Rights Exchange.

海南自由贸易港政策精选60条

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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

Support overseas securities, funds, and futures institutions to set up wholly-owned or jointly-owned institutes 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

Support the establishment of property insurance, life 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

Support to develop 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

Support 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

Enable non-residents to participate in trading and fund settlement at trading venues.

42. 发展场外衍生品业务

Develop over-the-counter (OTC) derivatives services.

海南自由贸易港政策精选60条

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43. 开展跨境资产管理业务

Conduct cross-border asset management services.

44. 面向全球发行海南地方政府债券

Issue Hainan provincial bonds globally.

45. 开放增值电信业务

Open up value-added telecommunications services.

46. 开展在线数据处理与交易处理等业务

Conduct services of online data processing and transaction processing.

47. 安全有序开放基础电信业务

Open up basic telecommunications services in a safe and orderly fashion.

48. 开展国际互联网数据交互试点

Conduct the International Internet Data Interaction Pilot Project.

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49. 扩大包括第五、第七航权在内的航权开放

Expand air traffic rights, including the Fifth Freedom and Seventh Freedom.

50. 建设国际航空枢纽

Build an international aviation hub.

51. 建设西部陆海新通道国际航运枢纽

Build a new international land and sea transport hub to connect Western China with the world.

52. 建设区域医疗中心

Build a regional medical center.

53. 建设国家区块链技术和产业创新发展基地

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

54. 建设邮轮旅游试验区

Build a pilot zone for cruise tourism.

海南自由贸易港政策精选60条

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55. 设立游艇产业改革发展创新试验区

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

56. 建设海南国际设计岛

Build Hainan into an International Design Island.

57. 建设国家对外文化贸易基地

Build a national Sino-foreign culture and trade exchange base.

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

Authorize the Hainan government to manage and adjust the use of cultivated land, permanent basic farmland, forestland and land for construction.

59. 赋予行业组织更大自主权

Grant greater autonomy to various industry organizations.

60. 立足自由贸易港建设实际制定法规

Formulate laws and regulations based on the reality of Hainan's free trade port construction.

联系方式 Contacts

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如您想了解更多关于投资海南自贸港的政策或详情，欢迎联系我们

If you are interested in the investment in Hainan Free Trade Port, please contact us.



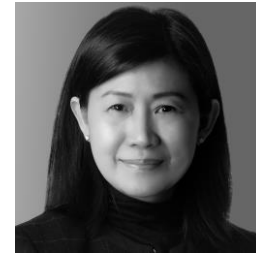
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