**海南自由贸易港核心政策60条**

**60 Key Policies of the master Plan for the Construction of the Hainan Free Trade Port**

1. 人才个人所得税最高15%

Maximum personal income tax of 15% for eligible talents.

1. 鼓励类企业实施15%企业所得税

Corporate income tax of 15% on encouraged industrial enterprises.

1. 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

Exemption from import duties, import value-added tax and consumption tax on imported production equipment for enterprises’ own use.

1. 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

Exemption from import duties, import value-added tax and consumption tax on imported operational vehicles and yachts.

1. 进口生产原辅料免征进口关税、进口环节增值税和消费税

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

1. 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

Exemption from import duties, import value-added tax and consumption tax on imported goods purchased by Hainan Island residents.

1. 离岛免税购物额度调高至每年每人10万元并增加品种

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

1. 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

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

1. 企业资本性支出可一次性税前扣除或加速折旧和摊销

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

1. 展会境外展品进口和销售免税

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

1. 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 imported intermediary products whose added value exceeds 30% after domestic processing within Hainan Island, are exempt from taxes when entering the rest of Chinese mainland.

1. 允许进出海南岛航班加注保税航油

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

1. 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.

1. 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

Allowing ships (those engaged in domestic and foreign trade) that transit at Yangpu Port of China to refuel with bonded oil.

1. 建设“中国洋浦港”国际船籍港

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

1. 经“中国洋浦港”中转离境的货物试行启运港退税

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

1. 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

Adopting an import and export management system featuring free flow between the “first line” and efficient control at the “second line” in Yangpu Bonded Port Area and other qualified zones. Opening-up policy will be implemented at the “first line” and control measures will be carried out at the “second line”

1. 允许境外理工农医大学及职业院校在海南独立办学

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

1. 建设海南国际教育创新岛

Building Hainan into an island featuring international education innovation.

1. 构建多功能自由贸易账户体系

Establishing a multifunctional free trade account system.

1. 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

Replacing pre-audit with post-audit for the banking sector on authenticity review of cross-border and new international trade.

1. 实行海南自由贸易港跨境服务贸易负面清单

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

1. 实施市场准入承诺即入制

Granting enterprises access to the market with a prior commitment.

1. 实行海南自由贸易港市场准入特别清单

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

1. 实行海南自由贸易港外商投资准入负面清单

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

1. 政府采购对内外资企业一视同仁

Treating domestic and foreign enterprises as equals in government procurement.

1. 实施更加便利的免签入境政策

Implementing a more convenient visa-free entry policy.

1. 以薪酬水平为主要指标评估人力资源类别

Utilizing Salary ranges employed as main indices to evaluate talents.

1. 对外籍人员工作许可实行负面清单管理

Conducting a negative list management system on the issuing of work permits for foreign employees.

1. 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

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

1. 取消船舶和飞机境外融资限制

Removing restrictions on overseas ship and aircraft financing.

1. 企业发行外债备案登记制管理权下放海南

Delegating to Hainan the registration administration of foreign debts issued by enterprises in Hainan.

1. 扩大跨境资产转让范围

Expanding the scope of the cross-border asset transfer.

1. 优先支持企业境外上市

Prioritizing the support of listing Chinese enterprises overseas.

1. 企业境外上市外汇登记直接到银行办理

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

1. 建设海南国际知识产权交易所

Setting up the Hainan International Intellectual Property Rights Exchange.

1. 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

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

1. 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

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

1. 支持与境外机构合作开发跨境医疗保险产品

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

1. 建设国际能源、航运、产权、股权等交易场所

Supporting the construction of trading venues for international energy, shipping, property rights and equity stakes.

1. 非居民可以参与交易场所的交易和资金结算

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

1. 发展场外衍生品业务

Developing over-the-counter derivatives services.

1. 开展跨境资产管理业务

Conducting cross-border asset management services.

1. 面向全球发行海南地方政府债券

Issuing Hainan provincial government bonds globally.

1. 开放增值电信业务

Opening up the market access to value-added telecommunications services.

1. 开展在线数据处理与交易处理等业务

Allowing the operation of online data processing and transaction processing.

1. 安全有序开放基础电信业务

Opening up the market access to basic telecommunications services in a safe and orderly fashion.

1. 开展国际互联网数据交互试点

Conducting the International Internet Data Interaction Pilot Project.

1. 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.

1. 建设国际航空枢纽

Building an international aviation hub.

1. 建设西部陆海新通道国际航运枢纽

Building a shipping hub for the Western China’s new international Land-Sea Trade Corridor.

1. 建设区域医疗中心

Building a regional medical center.

1. 建设国家区块链技术和产业创新发展基地

Building a national base featuring blockchain technology and industrial innovation.

1. 建设邮轮旅游试验区

Building a pilot zone for cruise ship tourism.

1. 设立游艇产业改革发展创新试验区

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

1. 建设海南国际设计岛

Building Hainan into an international design island.

1. 建设国家对外文化贸易基地

Building a national base featuring Sino-Foreign cultural and trade exchange.

1. 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

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

1. 赋予行业组织更大自主权

Granting greater autonomy to various industry organizations.

1. 立足自由贸易港建设实际制定法规

Formulating laws and regulations based on the reality of Hainan’s free trade port construction.