

海南自由贸易港政策干货精选 60 条

1. 人才个人所得税最高 15%
2. 鼓励类企业实施 15%企业所得税
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
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
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
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
7. 离岛免税购物额度调高至每年每人 10 万元并增加品种
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
9. 企业资本性支出可一次性税前扣除或加速折旧和摊销
10. 展会境外展品进口和销售免税
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
12. 允许进出海南岛航班加注保税航油
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
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
15. 建设“中国洋浦港”国际船籍港

16. 经“中国洋浦港”中转离境的货物试行启运港退税
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
18. 允许境外理工农医大学及职业院校在海南独立办学
19. 建设海南国际教育创新岛
20. 构建多功能自由贸易账户体系
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
22. 实行海南自由贸易港跨境服务贸易负面清单
23. 实施市场准入承诺即入制
24. 实行海南自由贸易港市场准入特别清单
25. 实行海南自由贸易港外商投资准入负面清单
26. 政府采购对内外资企业一视同仁
27. 实施更加便利的免签入境政策
28. 以薪酬水平为主要指标评估人力资源类别
29. 对外籍人员工作许可实行负面清单管理
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
31. 取消船舶和飞机境外融资限制
32. 企业发行外债备案登记制管理权下放海南
33. 扩大跨境资产转让范围
34. 优先支持企业境外上市
35. 企业境外上市外汇登记直接到银行办理

36. 建设海南国际知识产权交易所
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
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
39. 支持与境外机构合作开发跨境医疗保险产品
40. 建设国际能源、航运、产权、股权等交易场所
41. 非居民可以参与交易场所的交易和资金结算
42. 发展场外衍生品业务
43. 开展跨境资产管理业务
44. 面向全球发行海南地方政府债券
45. 开放增值电信业务
46. 开展在线数据处理与交易处理等业务
47. 安全有序开放基础电信业务
48. 开展国际互联网数据交互试点
49. 扩大包括第五、第七航权在内的航权开放
50. 建设国际航空枢纽
51. 建设西部陆海新通道国际航运枢纽
52. 建设区域医疗中心
53. 建设国家区块链技术和产业创新发展基地
54. 建设邮轮旅游试验区
55. 设立游艇产业改革发展创新试验区
56. 建设海南国际设计岛

57. 建设国家对外文化贸易基地

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

59. 赋予行业组织更大自主权

60. 立足自由贸易港建设实际制定法规

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

1. Maximum personal income tax of 15 percent for eligible talents.
2. Corporate income tax of 15 percent on encouraged industrial enterprises.
3. Exempt from import duties, import value-added tax and consumption tax on imported production equipment for enterprises' own use.
4. Exempt from import duties, import value-added tax and consumption tax on imported operational vehicles and yachts.
5. Exempt from import duties, import value-added tax and consumption tax on raw and auxiliary materials imported for production.
6. Exempt from import duties, import value-added tax and consumption tax on imported goods purchased by island residents.
7. 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. 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. Allow qualified capital expenditures to be fully tax-deducted; or to accelerate depreciation and amortization.
10. Tax exemption on imports and sales for overseas exhibits during the exhibition.
11. 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. Allow flights in and out of Hainan to refuel with bonded aviation fuel.
13. Export tax rebates on domestically built ships that are registered at Yangpu Port of China and engaged in international transport.
14. Allow ships (those engaged in domestic and foreign trade) that transit

at Yangpu Port of China to refuel with bonded oil.

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

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

19. Build Hainan into an island featuring innovative and international education.

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

21. Replace pre-audit with post-audit for the banking sector on

authenticity review of cross-border and new international trade.

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

23. Grant enterprises to get access to the market with a prior commitment.

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

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

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

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

28. Salary ranges employed as main indices to evaluate talents.

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

30. Permit foreign personnel to serve as legal representatives in legal

bodies, public institutions and state-owned enterprises.

31. Remove restrictions on overseas ship and aircraft financing.

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

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

34. Prioritize the support of listing Chinese enterprises overseas.

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

36. Establish Hainan International Intellectual Property Rights Exchange.

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

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

39. Support to develop cross-border medical insurance products in cooperation with overseas institutions.
40. Support the construction of trading venues for international energy, shipping, property rights and equity stakes.
41. Enable non-residents to participate in trading and fund settlement at trading venues.
42. Develop over-the-counter (OTC) derivatives services.
43. Conduct cross-border asset management services.
44. Issue Hainan provincial bonds globally.
45. Open up value-added telecommunications services.
46. Conduct services of online data processing and transaction processing.
47. Open up basic telecommunications services in a safe and orderly

fashion.

48. Conduct the International Internet Data Interaction Pilot Project.

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

50. Build an international aviation hub.

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

52. Build a regional medical center.

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

54. Build a pilot zone for cruise tourism.

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

56. Build Hainan into an International Design Island.

57. Build a national sino-foreign culture and trade exchange base.

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

59. Grant greater autonomy to various industry organizations.

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