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国函〔2011〕85号

Guo Han〔2011〕No.85

国务院关于横琴开发有关政策的批复

Written Reply of the State Council on Relevant Policies for the
Development of Hengqin New Area

广东省人民政府、澳门特别行政区政府，发展改革委：

People's Government of Guangdong Province, Government of Macao
Special Administrative Region, Development and Reform Commission,

你们报来关于珠海横琴开发有关政策的请示收悉。现批复如下：

Your request for instructions regarding relevant policies for the
development of Hengqin, Zhuhai, has been received. We hereby reply
as follows:

一、同意珠海横琴实行比经济特区更加特殊的优惠政策，加快横琴开发，构建粤港澳紧密合作新载体，重塑珠海发展新优势，促进澳门经济适度多元发展和维护港澳地区长期繁荣稳定。

I. We authorize the preferential policies implemented in Hengqin, Zhuhai, to be more favorable than those in special economic zones, so as to speed up the development of Hengqin, to establish a new platform for close cooperation among Guangdong, Hong Kong and Macao, to

cultivate new advantages for the development of Zhuhai, promote the moderate and diversified economic development of Macao, and maintain the long-term prosperity and stability of Hong Kong and Macao.

二、创新通关制度和措施。将横琴与澳门之间的口岸设定为“一线”管理，横琴与内地之间设定为“二线”管理，按照“一线”放宽、“二线”管住、人货分离、分类管理的原则实行分线管理，允许横琴居住人员；允许横琴建设商业性生活消费设施和开展商业零售等业务，发展旅游休闲、商务服务、金融服务、文化创意、中医保健、科教研发和高技术等产业；横琴环岛不设置隔离围网，代之以设置环岛巡查及监控设施，确保有效监管。横琴与澳门间的人员通关按现有模式管理，同时研究对澳门居民进出横琴实行更加便利通关措施。对从境外经“一线”进入横琴和经“二线”进入内地的旅客携带行李物品的具体规定和通关管理办法，分别由财政部、海关总署会同有关部门制定。

II. Customs clearance system and measures shall be innovated. First line management shall be carried out for the port between Hengqin and Macao, and second line management shall be implemented between Hengqin and the mainland. Separate line management shall be conducted in accordance with the principle of “1 Relaxed control at the first line, strict control at the second line, separation of people and goods, and categorized management”. Hengqin shall be authorized for personnel habitation and the construction of commercial facilities for household consumption, and develop businesses including retail merchandising, the tourism and leisure industry, commercial services, financial services, cultural and creative industries, traditional Chinese medicine health care, scientific research, education and development,

and other high-technology industries. No fence barriers shall be placed around Hengqin Island; rather, the island shall be patrolled and monitored to ensure effective supervision. The inspection of persons traveling between Hengqin and Macao shall be managed according to existing management standards, while more convenient customs clearance procedures for Macao residents moving in and out of Hengqin are studied. The Ministry of Finance and the General Administration of Customs with the cooperation of concerned organizations shall formulate specific provisions and regulations for customs clearance concerning luggage carried by travelers from abroad who enter Hengqin through the first line and enter the inland through the second line.

三、在横琴实行以下税收政策：

（一）对从境外进入横琴与生产有关的货物实行备案管理，给予免税或保税，生活消费类、商业性房地产开发项目等进口的货物以及法律、行政法规和相关规定明确不予保税或免税的货物除外。货物从横琴进入内地按有关规定办理进口报关手续，按实际报验状态征税，在“一线”已完税的生活消费类等货物除外。内地与生产有关的货物销往横琴视同出口，按规定实行退税，生活消费类、商业性房地产开发项目等采购的国内货物以及法律、行政法规和相关规定明确不予退税的货物除外。横琴企业将免税、保税的货物（包括用免税、保税的料件生产的货物）销售给个人的，应按规定补齐相应的进口税款。在“一线”不予免税或保税、“二线”不予退税的具体货物清单由财政部、税务总局、海关总署会同有关部门制定。

III. Tax policies implemented in Hengqin shall be as follows:

1. Production-related goods entering Hengqin from outside China shall be reported for records administration and shall be subject to duty-free or customs bond treatment, except for goods imported for household consumption and commercial projects of real estate development and other items that are not to be exempt from taxes or bonded as expressly stipulated by administrative laws and regulations and relevant provisions. Goods entering the mainland from Hengqin shall be subject to import customs clearance formalities according to relevant provisions and are subject to taxation according to inspection results; duty-paid goods for household consumption at the first line are excluded. Production-related goods sold to Hengqin from the inland shall be regarded as export goods and receive tax rebates as stated by relevant provisions, unless the goods are domestic commodities for household consumption, commercial projects for real estate development, or items that are not to be exempt from taxes as expressly stipulated by administrative laws and regulations and relevant provisions. Enterprises in Hengqin which sell duty-free or bonded goods (including goods produced using duty-free or bonded materials) to individuals shall make up the corresponding import taxes according to relevant provisions regarding the imported goods. Specific lists of commodities to be subject to taxes at the first line and commodities to be subject to taxes at the second line shall be formulated jointly by the Ministry of Finance and the General Administration of Customs along with organizations concerned.

(二) 对设在横琴的企业生产、加工并经“二线”销往内地的货物照章征收进口环节增值税、消费税。根据企业申请，试行对该内销货物按其对应进口料件或按实际报验状态征收入关税政策，经实际操作并不断完善后再正式实施。具体操作办法由海关总署会同财政部、发展改革委和商务部制定。

2. Goods which are produced and processed by enterprises established in Hengqin and sold to the mainland through the second line shall be subject to additional tax at the stage of importation and a consumption tax according to regulations. According to enterprise applications, the policy for the levy and collection of tariffs based on the corresponding imported materials or actual inspection status shall be put into trial use for the goods sold on the domestic market, and such a policy shall be formally put into implementation after a time in operation and upon continuous improvement. Detailed operation methods shall be put forth by the General Administration of Customs jointly with the Ministry of Finance, the Development and Reform Commission, and the Ministry of Commerce.

(三) 对横琴企业之间货物交易免征增值税和消费税。具体政策措施及操作办法由财政部、税务总局商有关方面制定。

3. Goods traded between enterprises of Hengqin shall be exempt from value added tax and consumption tax. Specific policy measures and operation methods shall be set by the Ministry of Finance and the General Administration of Customs under consultation with relevant parties.

(四) 在制定产业准入及优惠目录的基础上，对横琴符合条件的企业减按 15% 的税率征收企业所得税。产业准入及优惠目录分别由发展改革委、财政部会同有关部门制定。

4. On the basis of formulating control on the admittance of industries and the guidance catalog to preferential treatments, a

preferential 15% for enterprise income tax rate is specified for eligible enterprises in Hengqin. Control on the admittance of industries and the guide to preferential treatments shall be formulated by the Development and Reform Commission and the Ministry of Finance in coordination with relevant departments.

(五) 在横琴工作的香港、澳门居民涉及的个人所得税问题，暂由广东省政府按内地与港澳个人所得税负差额对港澳居民给予补贴。纳税人取得的上述补贴免征个人所得税。避免双重征税问题，由财政部商有关方面研究解决。

5. The tax gap arising from different policies regarding individual income taxes between the mainland and Hong Kong and Macao shall be subsidized by the Guangdong Provincial Government for Hong Kong and Macao residents working in Hengqin for the time being; such subsidies obtained by the taxpayer shall be exempt from individual income tax. The Ministry of Finance shall study the matter with relevant units and work out solutions to preventing double taxation.

四、支持粤澳合作产业园发展。支持横琴中医药产业园内企业开展中医药创新研究，并结合广东省药品监管能力，将药品监管机制改革的相关措施在广东省先行先试，授权广东省药品监管部门负责部分药品注册等事项的审批。对于粤澳产业园其他产业的检测、认证及相关审批问题，国务院有关部门要结合相关产业实际情况及有关方面的具体政策要求积极研究解决。

IV. We support Guangdong and Macao in jointly developing the industrial park. We support enterprises in the Guangdong-Macao Chinese Medicine Industrial Park of Hengqin in conducting innovative

research in the field of traditional Chinese medicine, carrying out measures related to the reform of drug supervision in Guangdong as trial implementation in consideration of the drug supervision capacity of Guangdong province, and authorize the drug supervision department of Guangdong to approve actions including drug registration. Regarding the examination, authentication, and approval for other industries in the Guangdong-Macao Industrial Park, relevant departments under the State Council shall work to develop realistic solutions for the industry concerned as well as specific requirements of related policies.

五、广东省人民政府要加强领导，做好相关组织实施工作。国务院有关部门要加强指导和服务，推动相关政策措施的落实，为横琴开发创造良好环境。

V. The People's Government of Guangdong Province shall strengthen leadership and conduct corresponding organization and implementation. Relevant departments of the State Council shall enhance leadership and services to promote the implementation of relevant policy measures and create a favorable environment for the development of Hengqin.

中华人民共和国国务院
二〇一一年七月十四日

The State Council of the People's Republic of China
July 14, 2011

发改产业〔2013〕206号

Fa Gai Chan Ye〔2013〕No.206

国家发展和改革委员会关于印发横琴新区 产业发展指导目录的通知

Notice from the National Development and Reform Commission on
Printing and Distributing Guiding Catalogs of Industrial Development
in the Hengqin New Area

广东省人民政府，教育部、科技部、工业和信息化部、财政部、住房城乡建设部、交通运输部、铁道部、商务部、文化部、卫生部、人民银行、海关总署、税务总局、广电总局、新闻出版总署、银监会、证监会、保监会、国家旅游局、国家能源局：

To the People's Government of Guangdong Province, the Ministry of Education, the Ministry of Science and Technology, the Ministry of Industry and Information Technology, the Ministry of Finance, the Ministry of Housing and Urban-Rural Development, the Ministry of Transport, the Ministry of Railways, the Ministry of Commerce, the Ministry of Culture, the Ministry of Health, the People's Bank of China, the General Administration of Customs, the State Administration of Taxation, the State Administration of Radio Film and Television, the General Administration of Press and Publication, the China Banking Regulatory Commission, the China Securities Regulatory Commission, the Insurance Regulatory Bureau, the National Tourism Administration and the National Energy Administration:

为落实《国务院关于横琴总体发展规划的批复》（国函〔2009〕95号）和《国务院关于横琴开发有关政策的批复》（国函〔2011〕85号），加快横琴新区开发，构建粤澳紧密合作新载体，重塑珠海发展新优势，促进澳门经济适度多元发展和维护港澳地区长期繁荣，我委会同有关部门研究制定了《横琴新区产业发展指导目录》（以下简称《目录》），现予印发。《目录》所列条目参照执行《产业结构调整指导目录》鼓励类相关优惠政策，原则适用于指导横琴新区内的各类企业，其中外商投资按照《外商投资产业指导目录》执行。《目录》范围内的项目审批权限，按国家现行相关管理规定执行。同时，我委将会同有关部门，结合横琴新区产业发展实际及《产业结构调整指导目录》、《外商投资产业指导目录》修订情况，适时对《目录》做相应调整。

To implement the measures put forth in Written Reply of the State Council on Overall Development Planning of Hengqin New Area (Guo Han〔2009〕No.95) and Written Reply of the State Council on Relevant Policies for the Development of Hengqin New Area (Guo Han〔2011〕No.85), accelerate the development of the Hengqin New Area, build the new carrier for the close cooperation between Guangdong and Macao, reshape the development of Zhuhai in the light of its newly granted privileges, promote the moderate and diversified economic development in Macao, and maintain the long-term prosperity and stability of Hong Kong and Macao, the Commission, together with relevant departments, has studied and formulated the Catalogue for the Guidance of Industry Development in Hengqin New Area (hereafter referred to as the Catalogue) which is hereby to be printed and distributed. Items listed in the Catalogue are references to the relevant preferential policies listed in the Catalogue for the Guidance of Industrial Restructuring, and are in principle applicable all kinds of

enterprises in the Hengqin New Area, except for foreign investment enterprises which operate according to the Catalogue for the Guidance of Foreign Investment Industry. At the same time, together with relevant departments and combined with revisions to the Catalog for the Guidance of Industrial Restructuring and Catalogue for the Guidance of Foreign Investment Industry, the Commission shall make the corresponding adjustments to the Catalogue.

附件：横琴新区产业发展指导目录

Annex: Catalogue for the Guidance of Industry Development in Hengqin New Area

中华人民共和国国家发展和改革委员会
2013年2月5日

National Development and Reform Commission
February 5, 2013

附件：

横琴新区产业发展指导目录

Annex: Catalogue for the Guidance of Industry Development in
Hengqin New Area

一、旅游休闲

I. Travel and leisure

（一）文化科技旅游、休闲度假旅游、会议展览旅游、医疗保健旅游、乡村旅游、生态旅游、森林旅游、海洋旅游及其他旅游资源综合开发服务

1. Culture, science and technology tourism, recreational tourism, conference and exhibition tourism, health care tourism, rural tourism, ecological tourism, forest tourism, oceanic tourism and other comprehensive development services of tourism resources

（二）休闲、登山、潜水、探险等各类户外活动用品开发与营销服务

2. All kinds of product development and marketing services for outdoor activities, including leisure, mountain climbing, diving, expedition, etc.

（三）旅游商品、旅游纪念品开发及营销

3. Tourism products, tourist souvenir development and marketing

(四) 旅游基础设施建设及旅游信息服务

4. Tourism infrastructure construction and information service

(五) 豪华游艇旅游开发及设施建设

5. Tourism development of luxury yacht and facility construction

(六) 旅游产品营销网络平台

6. Marketing network platform for tourism products

(七) 旅行社及旅游代理

7. Travel agencies and travel agents

(八) 旅游节庆文化和民俗活动策划组织

8. Planning and organization of festival and folk activities as tourism

(九) 特色旅游商业街及特色饮食产品开发与经营

9. Development and management of special tourism commercial street and specialty diet products

(十) 旅游教育培训机构

10. Tourism training and educational institutions

二、物流、商贸和商务服务

II. Logistics, trade and business services

(一) 石油、天然气等重要商品现代化物流运营中心建设

1. Construction of modern logistics operation center for important commodities like oil and gas

(二) 物流公共信息平台建设

2. Construction of logistics public information platforms

(三) 现代化农产品、生产资料市场流通设施建设

3. Market circulation facility construction of modern agricultural products and means of production

(四) 第三方物流服务设施建设及总部管控

4. Facility construction and headquarter control of third-party logistics services

(五) 实现港口与铁路、铁路与公路、民用航空与地面交通等多式联运物流节点设施建设与经营

5. Facility construction and management of multimodal logistics nodes including port and railway, railway and highway, civil aviation and ground transportation, etc.

(六) 仓储和转运设施设备、运输工具、物流器具的标准化改造

6. Standardization of storage and transportation facilities, transportation tools and logistics equipment

(七) 现代物流自动识别和标识技术、电子数据交换技术、可视化技术、货物跟踪和快速分拣技术、移动物流信息服务技术、全球定位系统、地理信息系统、道路交通信息通讯系统、智能交通系统、物流信息系统安全技术及立体仓库技术的研发与应用

7. Research, development and application of modern logistics automatic recognition and identification technology, electronic data interchange technology, visualization technology, cargo tracking and rapid sorting technology, mobile logistics information service technology, global positioning system, geographic information system, traffic information communication system, intelligent transportation system, security technology of logistics information system and stereoscopic warehouse technology

(八) 城市、区域内和区域间的快件分拣中心、转运中心、集散中心、处理枢纽等快递处理设施建设

8. Construction of urban, regional and inter-regional express

facilities, including express distribution centers, transport centers, terminal centers, processing hubs, etc.

(九) 快件分拣处理、数据收集、集装箱等快递技术、装备开发与应用

9. Delivery technologies like express distribution and processing, data collection and packaging vessels, development and application of equipment

(十) 租赁服务

10. Rental services

(十一) 经济、管理、信息、会计、税务、审计、法律、节能、环保等咨询与服务

11. Consultations and services related to economy, management, information, accounting, tax administration, auditing, law, energy conservation, environmental protection, etc.

(十二) 工程咨询服务(包括规划编制与咨询、投资研究、可行性研究、评估咨询、工程勘查设计、招标代理、工程和设备监理、工程项目管理等)

12. Engineering consultant services (including planning and consulting, investment research, feasibility research, assessment consultation, engineering reconnaissance and design, bidding agency, engineering and equipment supervision, project management, etc.)

(十三) 资产评估、校准、检测、检验等服务

13. Assets evaluation, calibration, testing, inspection and other services

(十四) 广告创意、广告策划、广告设计、广告制作

14. Advertising creation, planning, design and production

(十五) 会展服务、国际会展合作平台建设

15. Convention and exhibition service, construction of international exhibition cooperation platform

(十六) 以承接服务外包方式从事系统应用管理和维护、信息技术支持管理、银行后台服务、财务结算、人力资源服务、软件开发、呼叫中心、数据处理等信息技术和业务流程外包服务

16. Outsourcing of information technology and business process, including service outsourcing of management and maintenance of system application, service and support of information technology, backstage service of banks, financial settlement, human resource service, software development, call center, data processing, etc.

(十七) 商贸企业的联合采购、统一配送、分销网络及服务平台建设

17. Joint purchasing of commerce and trade enterprises, unified

distribution, construction of distribution network and service platform

(十八) 市场调查、资信调查与评级等信用服务体系建设

18. Market research, credit information research, rating and other system construction related to credit services

(十九) 产权交易服务平台和各类交易市场

19. Service platform of equity transaction and all kinds of trading market

(二十) 就业和创业指导、网络招聘、培训、人员派遣、高级人才访聘、人员测评、人力资源管理咨询、人力资源服务外包等人力资源服务业

20. Guidance of employment and entrepreneurship, online recruitment, training, personnel dispatch, visits and employment of senior personnel, personnel assessment, human resource management consulting, human resource service outsourcing and other human resource services

(二十一) 人力资源市场及配套服务设施建设

21. Human resource market and supporting service facility construction

(二十二) 知识产权服务

22. Intellectual property services

(二十三) 家庭服务业

23. Household services

(二十四) 信息技术外包、业务流程外包、知识流程外包等服务

24. Information technology outsourcing, business process outsourcing, knowledge process outsourcing and other services

(二十五) 知识产权代理、转让、登记、鉴定、检索、评估、认证、咨询和相关投融资服务

25. Intellectual property agencies, transfer, registration, identification, retrieval and evaluation, certification, consultation and related investment and financing services

(二十六) 企业总部管理

26. Enterprise headquarter management

(二十七) 物流、电信、运输、旅游、体育、商贸、餐饮、酒店等服务行业标准化、信息化经营管理及后台服务

27. Standardization, informatization management and backstage service related to logistics, telecommunications, transportation, travel, sports, business, catering, hotel and other service industries

(二十八) 高档宾馆、高档写字楼、商务中心和国际会展中心的建设与经营

28. Construction and operation of upscale hotels, upscale office buildings, business centers and international convention and exhibition centers

(二十九) 电子商务、特许经营、便利店、折扣店、厂家直销中心等新型商贸业态

29. E-commerce, franchising, convenience stores, discount stores, factory direct sale centers and other new business forms

(三十) 中小企业社会化服务体系建设

30. Social service system construction of small and medium-sized enterprises

(三十一) 供应链管理及咨询业务

31. Supply chain management and consulting business

(三十二) 基于电子商务的物流配送与速递业务

32. E-commerce based logistics and express delivery business

(三十三) 基于云计算的供应链一体化信息服务业务

33. Cloud computing-based information service business related to supply chain integration

(三十四) 保税展示、交易、仓储、运输、物流配送、加工检测维修业务

34. Bonded exhibition, trade, warehousing, transportation, logistics, processing detection maintenance business

(三十五) 国际航空器、航空航材交易市场及衍生业务、航空人才交流服务业务

35. International aircraft, aviation material trading market and derivative business, aviation talents exchange services

(三十六) 跨境数据库服务

36. Cross-border database services

三、金融服务

III. Financial services

(一) 信用担保服务体系建设

1. Construction of credit guarantee system

(二) 债券发行、交易服务体系建设

2. Bond issue and construction of trading service system

(三) 责任保险、信用保险、汽车保险、科技保险、巨灾保险、相互制保险、再保险、自保险、新兴养老保险、管理式医疗保险、航运及物流保险、小额消费信贷保险业务、第三方管理等保险改革创新业务及保险中介服务

3. Reform and innovation of insurance business and insurance intermediary services, including liability insurance, credit insurance, automobile insurance, science and technology insurance, catastrophe insurance, mutual insurance, reinsurance, captive insurance, new emerging endowment insurance, managed care insurance, shipping and logistics insurance, petty consumer credit insurance business, third party insurance management, etc.

(四) 金融产品及业务研发和应用

4. Research, development and application of financial products and business

(五) 知识产权、收益权、股权等无形资产质押贷款业务开发

5. Development of hypothecated loan business of intangible assets (intellectual property, uses, stock equity, etc.)

(六) 信用卡及网络服务

6. Credit card and network services

(七) 人民币跨境结算、清算体系建设

7. Cross-border RMB trade settlement and construction of clearing system

(八) 信贷、保险、证券统计数据信息系统建设

8. Information system construction of credit, insurance and security statistics

(九) 金融监管技术开发与应用

9. Development and application of financial regulation technology

(十) 创业投资企业及创业投资管理企业

10. Venture capital enterprise and venture investment management enterprise

(十一) 银行、保险、证券等金融机构总部、分支机构

11. Headquarters or branch offices of banks, insurance, security and other financial institutions

(十二) 银行、保险、证券等各类金融机构区域总部，以及私人银行、贵金属、票据、资金运营、信用卡等各类专营机构

12. Regional headquarters of banks, insurance, security and other financial institutions; private banks, precious metal, bills, fund operations, credit card and other specialized institutions

(十三) 融资租赁、信托机构、企业集团财务公司、消费金融公司、典当行等非银行金融机构及业务建设

13. Finance lease, trust institution, finance company of enterprise group, consumer finance company, pawnshop and other non-bank financial institutions and their business construction

(十四) 金融后台服务

14. Financial backstage services

(十五) 多币种股权投资、土地信托投资、证券投资等各类基金发行、交易及管理服务体系建设

15. Multi-currency equity investment, land trust investment, security investment and distribution of all kinds of funds, trading and management service system construction

(十六) 股权投资企业及股权投资管理企业

16. Equity investment enterprises and equity investment management enterprises

(十七) 个人本外币兑换特许业务

17. Individual foreign exchange franchise business

(十八) 银行卡业务

18. Bank card business

(十九) 跨境资产抵押融资业务

19. Cross-border asset mortgage finance business

(二十) 融资租赁

20. Financing and leases

(二十一) 绿色信贷、赤道银行业务

21. Green credit and equator banking business

(二十二) 离岸业务服务

22. Offshore business services

(二十三) 财务公司、信托公司

23. Financial companies and trust companies

(二十四) 证券公司、证券投资基金管理公司

24. Security company and security investment fund management

companies

(二十五) 社会信用体系建设

25. Social credit system construction

(二十六) 供应链金融服务

26. Supply chain financial services

(二十七) 中小企业集合债发行

27. Debt collection issuance for small and medium-sized enterprises

(二十八) 中小企业融资、小额贷款及信用担保、再担保服务

28. Financing, petty loans, credit guarantee and re-guarantee service of small and medium-sized enterprises

(二十九) 国际合作贷款业务

29. Loan transaction of international cooperation

(三十) 第三方支付(境内)、金融信息处理与软件开发、金融新业务研发等金融外包服务

30. Third-party payment (domestic), financial information processing, software development, new business financial research and

development and other financial outsourcing services

(三十一) 科技企业融资服务业务

31. Financial service business of science and technology enterprises

(三十二) 财富管理服务和私人银行、证券资产管理、基金公司特定客户资产管理业务

32. Wealth management services, private banks, security asset management, asset management business of specific customer of fund company

(三十三) 消费金融业务

33. Consumer finance business

(三十四) 企业评级、增信等金融中介服务业务

34. Enterprise rating, credit increase and other financial intermediary service business

四、文化创意

IV. Cultural creativity

(一) 文化艺术、新闻出版、广播影视、大众文化、科普设施建设及经营

1. Culture and art, press and publications, radio, film and television, mass culture, and facility construction and management for the popularization of science

(二) 广播影视制作、发行、交易、播映、出版、衍生品开发

2. Radio, film and television production, distribution, trade, broadcast, publication, and development of derivatives

(三) 动漫创作、制作、传播出版及衍生产品开发

3. Animation creation, production, publication and development of derivative products

(四) 网络游戏研发与运营服务

4. Online game development and operation services

(五) 移动多媒体广播电视、广播影视数字化、数字电影服务监管技术及应用

5. Mobile multimedia broadcasting and television, radio, film and television digitization, and digital film service regulation technology and application

(六) 网络视听节目技术服务、开发

6. Service and development of network audio-visual program

(七) 电子纸、阅读器等新闻出版新载体的技术开发、应用和产业化

7. Technology development, application and industrialization of new carriers of press and publication like electronic paper and reader

(八) 数字音乐、手机媒体等数字内容服务

8. Digital music, mobile media and other digital content services

(九) 出版物等文化产品供应链管理技术服务

9. Supply chain management technology service of cultural products like publications

(十) 文化创意设计服务、文化信息资源共享工程

10. Cultural creative design service and cultural information resource sharing projects

(十一) 新闻出版内容监管技术、版权保护技术、出版物发行技术开发与应用

11. Press and publication content regulation technology, copyright protection technology, and technology development and application of publication distribution

(十二) 语言文字技术开发与应用

12. Technology development and application of language and words

(十三) 体育竞赛表演、体育场馆设施建设及运营、大众体育健身休闲服务

13. Sport competition performance, stadium facilities construction and operation and leisure service of mass physical fitness

(十四) 体育经纪代理、培训及信息咨询服务

14. Sport brokerage agents, training and information consulting services

(十五) 婚庆服务业

15. Wedding services

(十六) 演艺业、文艺创作与表演

16. Show business, literary and artistic creation and performance

(十七) 演出场所经营

17. Management of performance facilities

(十八) 视觉艺术、流行音乐、设计、广告出版等文化产品开

发、市场推广和产业化生产

18. Development, market promotion and industrial production of cultural products like visual art, pop music, design and advertising publication

(十九) 工业设计、辅助设计、快速成型中心等文化创意产业平台

19. Industrial design, aided design, rapid prototyping and other cultural creative industry platforms

(二十) 非物质文化遗产相关产品和服务

20. Related products and services of intangible cultural heritage

(二十一) 电影院线建设、经营

21. Cinema construction and management

(二十二) 娱乐场所经营

22. Management of entertainment venues

(二十三) 出版物、包装装潢及其他印刷品印刷和复制加工业务

23. Printing and copying processing business of publications, packaging decoration and other printed products

(二十四) 出版物发行网点(实体书店)建设

24. Construction of publication distribution network (material bookstore)

五、医药卫生

V. Medicine and health

(一) 药品物流配送(含冷链)技术应用和设施建设, 药品物流质量安全控制技术服务

1. Technology application and infrastructure construction of pharmaceutical logistics distribution (including cold chain), and control technology services of pharmaceutical logistics quality and safety

(二) 预防保健、卫生应急、卫生监督服务设施建设

2. Infrastructure construction of preventive healthcare, health emergency management, and health supervision and services

(三) 卫生咨询、健康管理、医疗知识等医疗信息服务

3. Medical information services including health consultation, health management and medical know-how

(四) 医疗卫生服务设施建设

4. Infrastructure construction of medical and health services

(五) 心理咨询服务

5. Psychological counseling services

(六) 中医医疗、全科医疗、专科医疗、远程医疗、整容医疗、保健医疗等健康咨询与服务

6. Health consultation and services of traditional Chinese medicine (TCM), general practice, specialized medicine, telemedicine, plastic surgery, healthcare, etc.

(七) 中医药人才培养

7. TCM talent cultivation

(八) 拥有自主知识产权的新药开发和生产，天然药物开发和生产，新型计划生育药物（包括第三代孕激素的避孕药）开发和生产，满足我国重大、多发性疾病防治需求的通用名药物首次开发和生产，药物新剂型、新辅料的开发和生产，药物生产过程中的膜分离、超临界萃取、新型结晶、手性合成、酶促合成、生物转化、自控等技术开发与应用，原料药生产节能降耗减排技术、新型药物制剂技术开发与应用

8. Development and production of new medicine with ownership of independent intellectual property rights, natural medicine, and new medicine for birth control (including contraceptives with third-generation progestin), initial development and production of

generic drugs for prevention and cure of major diseases in China, development and production of new dosage forms and new excipients, development and application of pharmaceutical production technologies including membrane separation, supercritical extraction, new-type crystallization, chiral synthesis, enzymatic synthesis, biotransformation, automatic control, etc., and development and application of technologies for saving energy, cost reducing and emission reduction during the production of active pharmaceutical ingredients (APIs) and pharmaceutical preparation

(九) 现代生物技术药物、重大传染病防治疫苗和药物、新型诊断试剂的开发和生产, 大规模细胞培养和纯化技术、大规模药用多肽和核酸合成、发酵、纯化技术开发和应用, 采用现代生物技术改造传统生产工艺

9. Development and production of modern biotech drugs, vaccines and drugs for the prevention and cure of serious infectious diseases, and new diagnostic reagents, and technology development and application of large-scale cell culture and purification, and the synthesis, fermentation, and purification of massively-used medicinal peptides and nucleic acids, transforming traditional manufacturing techniques with modern biotechnologies

(十) 新型药用包装材料及其技术开发和生产 (一级耐水药用玻璃, 可降解材料, 具有避光、高阻隔性、高透过性的功能性材料, 新型给药方式的包装; 药包材无苯油墨印刷工艺等)

10. Technology development and production of new pharmaceutical packaging materials (first-class waterproof

pharmaceutical glass, degradable materials, functional materials with light resistance, high barrier property, and high permeability, packaging of new drug-delivery mode, benzene-free ink printing technology of drug packing materials, etc.)

(十一) 濒危稀缺药用动植物人工繁育技术及代用品开发和生产, 先进农业技术在中药材规范化种植、养殖中的应用, 中药有效成份的提取、纯化、质量控制新技术开发和应用, 中药现代剂型的工艺技术、生产过程控制技术和装备的开发与应用, 中药饮片创新技术开发和应用, 中成药二次开发和生产

11. Development of propagation techniques for endangered medical animals and plants and relevant substitutes and their production, application of advanced agricultural techniques in standardized plantation and cultivation of TCM ingredients, new technology development and application of the extraction, purification, quality control of TCM active ingredients, technology development and application of modern TCM dosage forms, production process control and equipments, development and application of innovative technology of TCM decoction pieces, secondary development and production of Chinese patent medicine

(十二) 新型医用诊断医疗仪器设备、微创外科和介入治疗装备及器械、医疗急救及移动式医疗装备、康复工程技术装置、家用医疗器械、新型计划生育器具(第三代宫内节育器)、新型医用材料、人工器官及关键元器件的开发和生产, 数字化医学影像产品及医疗信息技术的开发与应用

12. Development and production of new medical diagnostic

instruments and equipment, equipment and apparatus for minimally invasive surgery and interventional treatment, emergency medical aid and mobile medical equipment, technical devices of rehabilitation engineering, domestic medical equipment, new birth control tools (third-generation intrauterine devices), new medical materials, artificial organs and key components; development and application of digital medical imaging products and medical information technology

(十三) 中医药、养生保健产品及技术的研发、生产、推广、应用

13. Research, development, production, promotion, and application of TCM and healthcare products and technologies

(十四) 中医药研究室、实验室及名老中医工作室等建设

14. Construction of TCM research institutes, laboratories, and workshops of famous and veteran TCM doctors

(十五) 医疗科研机构

15. Research institutions for medical sciences

(十六) 医药检验、鉴定、认证机构

16. Institutions for medical examination, authentication, and certification

(十七) 中医药科技服务成果转化等中介机构

17. Agencies related to the transformation of TCM science and technology achievements, etc.

(十八) 绿色道地药材和特色健康产品的交易平台

18. Trading platforms of green and genuine medicinal materials, and featured health products

(十九) 中医药服务标准、知识产权推广与应用

19. Promotion and application of TCM service standards and intellectual property rights

(二十) 符合中医药特点及规律的中成药开发、检测产业化标准建设

20. Development and industrial standard construction for the testing of Chinese patent medicine conforming to TCM characteristics and theories

(二十一) 中成药开发、检测、认证及市场化推广

21. Development, testing, authentication, and market promotion of Chinese patent medicine

(二十二) 动植物药材资源开发、中医药、中成药的深加工及生产、中药材 GAP 生产基地建设、制药新工艺新品种研发

22. Development of medicinal animal and plant resources, deep processing and production of TCM medicine and Chinese patent medicine, base construction of Chinese medicine GAP production, and development of new pharmaceutical processes and new products

(二十三) 再生医学产业

23. Regenerative medicine

(二十四) 中医药科技产业园开发、建设和经营

24. Development, construction, and operation of TCM science and technology industrial parks

(二十五) 医疗设备及关键部件、医疗器械开发及生产

25. Development and production of medical equipment, key components, and medical apparatus

(二十六) 医药企业研发、运营、结算中心

26. Research, operation, and accounting centers of pharmaceutical enterprises

(二十七) 基本药物质量和生产技术水平提升及降低成本

27. Cost reduction and advancements in the quality and production technology of essential medicine

六、科教研发

VI. Science, education, research and development

(一) 学前教育、职业教育、继续教育

1. Preschool education, vocational education, and continuing education

(二) 远程教育、网络教育、虚拟大学园

2. Distance education, online education, and virtual university

(三) 各类职业培训中心和职业教育实习基地

3. All categories of vocation training centers and practice bases of vocation education

(四) 国际教育合作与培训

4. International education partnership and training

(五) 国内外科研机构分支机构

5. Branch organizations of scientific research institutions at home and abroad

(六) 先进制造业研发中心及总部

6. Research and development centers and headquarters of advanced manufacturing industry

(七) 工业设计、气象、生物、新材料、新能源、节能、环保、测绘、海洋等专业技术服务，商品质量认证和质量检测服务、科技普及

7. Professional science and technology services including industrial design, meteorology, biology, new materials, new energies, energy conservation, environment protection, topography, and marine sciences, product quality authentication and quality testing services, science and technology popularization

(八) 在线数据与交易处理、IT 设施管理和数据中心服务，移动互联网服务，因特网会议电视及图像等电信增值服务

8. Online data and transaction processing, IT facilities management and data center services, and telecom value-added services including mobile internet, and internet conference video and imaging

(九) 行业（企业）管理和信息化解决方案开发、基于网络的软件服务平台、软件开发和测试服务、信息系统集成、咨询、运营维护和数据挖掘等服务业务

9. Services including solution development for industry (enterprise) management and informatization, web-based software service platforms, software development and testing, information system integration, consultation, operation maintenance, and data mining

(十) 数字音乐、手机媒体、网络出版等数字内容服务, 地理、国际贸易等领域信息资源开发服务

10. Digital content services including digital music, mobile phone media, and online publication, as well as information development services in the fields of geography, international commerce, etc.

(十一) 数字化技术、高拟真技术、高速计算技术等新兴文化科技支撑技术开发及服务

11. Supporting technologies and services for emerging cultural technologies including digital technology, high-fidelity simulation technology, high-speed computing technology, etc.

(十二) 分析、试验、测试以及相关技术咨询与研发服务, 智能产品整体方案、人机工程设计、系统仿真等设计服务

12. Consultation, research and development services of analysis, testing, measurement, and related technologies, and design services of overall plan for smart products, ergonomic design, system simulation, etc.

(十三) 数据恢复和灾备服务, 信息安全防护、网络安全应急支援服务, 云计算安全服务、信息安全风险评估与咨询服务, 信息装备和软件安全评测服务, 密码技术产品测试服务, 信息系统等级保护安全方案设计服务

13. Services of data restoration and disaster recovery, information safety protection, emergency management and support of cyber security,

cloud computing safety, information security risk assessment and consultation, information facilities and software security evaluation, cryptographic product testing, security scheme design of information system hierarchical protection

(十四) 科技信息交流、文献信息检索、技术咨询、技术孵化、科技成果评估和科技鉴证等服务

14. Science and technology information exchange, document information retrieval, technology counseling, technology incubation, scientific and technological achievement assessment, scientific and technological authentication, and other services

(十五) 知识产权代理、转让、登记、鉴定、检索、评估、认证、咨询和相关投融资服务

15. Intellectual property right agencies, transfer, registration, authentication, retrieval, assessment, attestation, and relevant investment and financing services

(十六) 国家级工程(技术)研究中心、国家工程实验室、国家认定的企业技术中心、重点实验室、高新技术企业创业服务中心、新产品开发设计中心、科研中试基地、实验基地建设

16. National engineering (technology) research centers, national engineering laboratories, state-validated enterprise technology centers, key laboratories, high and new technology business incubation centers, product development and design centers, scientific research test bases, experiment base construction

(十七) 信息技术外包、业务流程外包、知识流程外包等技术先进型服务

17. Advanced technology services including information technology outsourcing, business process outsourcing, knowledge process outsourcing, etc.

(十八) 电子商务系统开发与应用业务

18. Development and application business of electronic commerce system

(十九) 互联网数字内容研发与应用业务

19. Research, development and application business of internet digital content

(二十) 云计算技术研发与应用业务

20. Research, development and application business of cloud computing technology

(二十一) 物联网技术研发与应用业务

21. Research, development and application business related to the Internet of Things

(二十二) 新媒体研发与应用综合业务

22. Integrated business of the research, development and application of new media

(二十三) 嵌入式软件、通用软件、大型行业软件研发及应用业务

23. Research, development and application business of embedded software, general software, and large-scale software for specific industries

七、高新技术

VII. Advanced and new technology

(一) 数字化多功能雷达整机、专用配套设备及部件研发

1. Research and development of digital multi-functional radar system, exclusive supporting equipment and components

(二) 海水淡化设备、安全饮水设备、先进型净水器研发及应用

2. Research, development and application of sea water desalting equipment, safe drinking water facilities, and advanced water purifiers

(三) 海洋开发及海洋能开发技术、海洋化学资源综合利用技术、相关产品开发和精深加工技术、海洋医药与生化制品开发技术

3. Ocean development and ocean energy development technology, comprehensive utilization technology of marine chemical resources, relevant product development and intensive processing techniques, and development technology of marine medicine and biochemistry product

(四) 软件产品开发、生产

4. Development and production of software products

(五) 电子专用材料开发与制造

5. Development and manufacturing of special electronic materials

(六) 高密度数字光盘机用关键件开发与生产

6. Key development and production of high-density optical disk drives

(七) 基于 IPv6 的下一代互联网系统设备、终端设备、检测设备、软件、芯片开发与制造

7. Development and manufacturing of next-generation internet system devices, terminal devices, testing devices, software, and chips on the basis of IPv6

(八) 第三代及后续移动通信系统手机、基站、核心网设备以及网络检测设备开发与制造

8. Development and manufacturing of mobile phones, base stations,

core network equipment, and network inspection equipment of third-generation and follow-up mobile communication system

(九) 高端路由器、千兆比以上网络交换机开发与制造

9. Development and manufacturing of high-end routers, and switches for gigabit networks and higher

(十) 系统集成设备本土化率达 90% 以上的光伏并网示范工程

10. Photovoltaic grid-connection demonstration projects with over 90% of localized system integration equipment

(十一) 智能电网建设及微电网技术、分布式供能技术开发及应用

11. Smart power grid construction, and development and application of microgrid technology and distributed energy supply technology

(十二) 环境安全监测预警和应急处置的光学监测、等离子体处置等技术

12. Environmental safety monitoring and early warning, optical monitoring and plasma disposition for emergency handling and other technologies

(十三) 环保技术研发及应用

13. Research, development, and application of environmental technologies

(十四) 新能源汽车配套电网和充电站建设及运营

14. Construction and operation of supporting power grid and charging stations for new energy automobiles

(十五) 各类专业孵化器

15. All categories of professional incubators

(十六) LCoS、DLP、液晶等新型投影显示技术产品开发

16. New projected display product development including LCoS, DLP, liquid crystal, etc.

(十七) 电力安全技术、新型防雷过电压保护材料与技术开发及应用

17. Technology development and application of electric safety, new anti-thunder and excess voltage protection materials

(十八) 船舶、海洋工程装备、航天航空、电气机械、交通装备、生物医药、新能源及新能源汽车等高技术产业研发基地

18. High-technology industrial research and development bases of watercraft, marine engineering equipment, space flight and aviation, electric machinery, transportation equipment, biomedicine, new

energies and new energy automobiles

(十九) 生物基材料制造, 生物基合成高分子材料, 天然生物高分子材料、生物基平台化合物生产

19. Bio-based material manufacturing and production of bio-based synthetic macromolecule materials, natural bio-polymers, and bio-based platform compounds.

(二十) 风能、太阳能发电设备研发

20. Research and development of wind and solar power generation equipment

(二十一) 无害化处理城市生活垃圾、污泥技术开发及应用

21. Technology development and application of harmless treatment of municipal solid waste and sewage sludge

(二十二) 清洁生产、资源综合利用技术的开发及产品再制造

22. Technology development of cleaner production and integrated use of resources, and product remanufacturing

(二十三) 城市建筑供热平衡与节能控制系统技术开发及应用

23. Technology development and application of urban architecture heating balance and energy conservation system

(二十四) 绿色建筑与可再生能源建筑一体化应用技术研发、生产及示范工程建设

24. Applied technology development of the integration of green architecture and renewable energy architecture; production and demonstration projects

(二十五) 既有建筑节能改造技术研发及示范工程建设

25. Technology development of energy conservation in existing buildings and demonstration project construction

(二十六) 纳入高技术产业化领域指南等国家重点支持的高新技术领域目录的电子信息技术、生物与新医药技术、航空航天技术、新材料技术、高技术服务业、新能源及节能技术、资源与环境技术、高新技术改造传统产业等企业

26. Enterprises of electronic information technology, biology and new medical technology, aerospace technology, new material technology, high-tech service industry, new energy and energy-conservation technology, resource and environment technology, high and new technology employed in transforming traditional industries, etc., as included in high and new technology catalogs specially supported by the state including the National Guide on High Tech Industrialization Priorities

(二十七) 数据存储、数据备份、数据处理、数据分析和数据交易服务业务

27. Data storage, data backup, data processing, data analysis, and data transaction services

(二十八) 离可信计算技术应用业务

28. Application business of highly-dependable computing technology

(二十九) 系统集成、信息技术咨询及运营服务业务

29. System integration, information technology consulting, and operation service business

(三十) 信息安全产品研发和信息安全服务业务

30. Information security product development, and information security service business

(三十一) 信息公共服务平台建设业务

31. Business related to the construction of information public service platforms

(三十二) 基于电信、广播电视和计算机网络融合的增值服务业务

32. Value-added service business on the basis of the integration of telecommunication, broadcast television, and computer networks

(三十三) 搜索引擎、移动互联网等新兴网络信息服务业务

33. Emerging network information services including search engines and mobile internet

(三十四) 新型输变电设备及节能降耗变电产品设计与制造

34. Design and manufacturing of new electric transmission and transformation equipment, energy-saving and cost-reducing power transformation products

八、其他

VIII. Other

(一) 城市智能照明、绿色照明产品及系统技术开发与应用

1. Technology development and application of smart urban lighting and green lighting products and systems

(二) 城市生态系统关键技术开发与应用

2. Key technology development and application of urban ecological systems

(三) 城市节水技术、再生水利用技术与工程

3. Urban water-conservation technology and reclaimed water utilization technology and engineering

(四) 海洋、森林、湿地等生态示范工程

4. Ecological demonstration projects of oceans, forests, wetlands, etc.

(五) 农林牧渔产品储运、保鲜、加工、流通和综合利用

5. Storage and transportation, preservation, processing, circulation, and integrated use of agriculture, forestry, animal husbandry and fishery products

(六) 海堤建设

6. Seawall construction

(七) 江河堤防建设及河道、水库治理工程

7. River levee construction and river and reservoir treatment projects

(八) 跨境高速公路及配套工程

8. Cross-border expressways and auxiliary projects

(九) 道路旅客运输

9. Road passenger transportation

(十) 城市供气、供冷、供排水管网建设及城镇地下管网共同建设经营

10. Network construction of urban gas supply, cooling, water supply and sewage pipes, and joint construction and operation of urban underground pipe networks

(十一) 产业集聚区配套公共服务平台建设与服务

11. Supporting public service platform construction and services in industry cluster districts

(十二) 汽车加气站建设及运营

12. Construction and operation of automobile gas stations

**财政部 国家税务总局关于广东横琴新区
福建平潭综合实验区 深圳前海深港
现代服务业合作区企业所得税
优惠政策及优惠目录的通知**

**Notice on Promulgation of the Preferential Policies and Catalog for
Enterprise Income Tax Preferences for Guangdong Hengqin New Area,
Fujian Pingtan Comprehensive Experimental Zone, Qianhai
Shenzhen-Hong Kong
Modern Service Industry Cooperation Zone**

财税〔2014〕26号
Caishui〔2014〕No.26

广东省、福建省、深圳市财政厅(委)、国家税务局、地方税务局:

Finance Department of Guangdong Province, Fujian Province and
Shenzhen City, State Administration of Taxation, local tax bureaus.

根据国务院有关批复精神, 现将广东横琴新区、福建平潭综合实验区和深圳前海深港现代服务业合作区企业所得税优惠目录予以公布, 并就有关企业所得税政策通知如下:

The Preferential Policies and Catalogue for Enterprise Income Tax Preferences for Guangdong Hengqin New Area, Fujian Pingtan Comprehensive Experimental Zone, Qianhai Shenzhen-Hong Kong

Modern Service Industry Cooperation Zone have been approved by the State Council and are hereby declared.

一、对设在横琴新区、平潭综合实验区和前海深港现代服务业合作区的鼓励类产业企业减按 15%的税率征收企业所得税。

The industrial enterprises that run a nationally-encouraged industry in Guangdong Hengqin New Area, Fujian Pingtan Comprehensive Experimental Zone, Qianhai Shenzhen-Hong Kong Modern Service Industry Cooperation Zone shall be taxed with a lower rate of business income tax (fifteen percent, or 15%).

上述鼓励类产业企业是指以所在区域《企业所得税优惠目录》（见附件）中规定的产业项目为主营业务，且其主营业务收入占企业收入总额 70%以上的企业。

The term ‘nationally-encouraged industry’ as mentioned refers to an enterprise whose industrial project is listed in the Catalog for Enterprise Income Tax Preferences (see attachment) as the main business, and whose main business income accounts for over 70% of the total revenue of the enterprise.

上述所称收入总额，是指《中华人民共和国企业所得税法》第六条规定的收入总额。

The ‘total revenue of enterprises’ refers to the ‘total revenue’ stated in Article 6 in the Enterprise Income Tax Law of the People’s Republic of China.

二、企业在优惠区域内、外分别设有机构的，仅就其设在优惠

区域内的机构的所得确定适用 15%的企业所得税优惠税率。在确定区域内机构是否符合优惠条件时，根据设在优惠区域内机构本身的有关指标是否符合本通知第一条规定的条件加以确定，不考虑设在优惠区域外机构的因素。

With regards to enterprises that have premises both outside and inside of the preferential area, only the premises inside the area shall enjoy the 15% lower rate of the business income tax. When considering whether the premise inside the area is in accordance with the preferential terms, see whether the premise is in accordance with the first article of this circular, without considering the factors that are outside of the preferential area.

三、企业既符合本通知规定的减按 15%税率征收企业所得税优惠条件，又符合《中华人民共和国企业所得税法》及其实施条例和国务院规定的其他各项税收优惠条件的，可以同时享受；其中符合其他税率优惠条件的，可以选择最优惠的税率执行；涉及定期减免税的减半优惠的，应按照 25%的法定税率计算的应纳税额减半征收企业所得税。

Enterprises which not only conform to the provisions of this notice of the enterprise income tax at the reduced tax rate of 15% on preferential conditions, but also conform to the Enterprise Income Tax Law of the People's Republic of China and other tax incentives as prescribed by the state council, can enjoy all of the preferential terms at the same time. If the enterprise meets the conditions of other tax incentives, it can choose the most favorable tax rate. When periodical tax reduction and tax exemption is involved, enterprise income tax of the enterprise should be halved after the statutory rate of 25%.

四、本通知第一条所称横琴新区，是指国务院 2009 年 8 月批复的《横琴总体发展规划》规划的横琴岛范围；所称平潭综合实验区，是指国务院 2011 年 11 月批复的《平潭综合实验区总体发展规划》规划的平潭综合实验区范围；所称前海深港现代服务业合作区，是指国务院 2010 年 8 月批复的《前海深港现代服务业合作区总体发展规划》规划的前海深港现代服务业合作区范围。

The Hengqin New Area mentioned in Article 1 of this notice refers to the Hengqin Island area that was approved in the Hengqin New Area Development Planning by the State Council in August 2009. Pingtan Comprehensive Experimental Zone refers to the Pingtan Comprehensive Experimental Zone area that was approved in the Pingtan Comprehensive Experimental Zone Development Planning by the State Council in November 2011. The Qianhai Shenzhen-Hong Kong Modern Service Industry Cooperation Zone refers to Qianhai Shenzhen-Hong Kong Modern Service Industry Cooperation Zone area that was approved in the Qianhai Shenzhen-Hong Kong Modern Service Industry Cooperation Zone Development Planning by the State Council in August 2010.

五、税务机关对企业主营业务是否属于《企业所得税优惠目录》难以界定的，可以要求企业提供省级（含副省级）政府有关行政主管部门或其授权的下一级行政主管部门出具的证明文件。

If the tax authorities believe that the companies' main business belonging to the Catalog for Enterprise Income Tax Preferences is difficult to define, they may require companies to provide supporting documents that are issued by the provincial (deputy provincial included), the relevant government or its authorized administrative

department at the next lower level.

六、本通知自 2014 年 1 月 1 日起至 2020 年 12 月 31 日止执行。

This notice shall commence on January 1st 2014 and end on December 31st 2020

附件

Attachment

横琴新区企业所得税优惠目录

Catalogue for Enterprise Income Tax Preferences for Guangdong Hengqin New Area

一、高新技术

High Tech

1. 数字化多功能雷达整机、专用配套设备及部件研发及制造

Digital multifunction radar machine, special equipment and components development and manufacturing.

2. 安全饮水设备、先进型净水器研发及制造

Safe water drinking facilities, advanced water purifier research and development and manufacturing.

3. 海洋医药与生化制品技术开发与服务

Marine pharmaceutical and biochemical products technology development.

4. 系统软件、中间软件、嵌入式软件、支撑软件技术开发

System software, middleware, embedded software, support software technology development.

5. 计算机辅助工程管理软件、中文及多语种处理软件、图形和图像软件技术开发

Computer Aided Software Engineering, Chinese and multilingual processing software, graphics and imaging software technology development.

6. 企业管理软件、电子商务软件、电子政务软件、金融信息化软件等技术开发

Enterprise management software, e-commerce software, e-government software, such as financial information software technology development.

7. 基于 IPv6 的下一代互联网系统设备、终端设备、检测设备、软件、芯片开发与制造

Next-generation Internet system based on IPv6 equipment, terminal equipment, testing equipment, software development and manufacturing chips.

8. 网络关键设备的构建技术；面向行业及企业信息化的应用系统；传感器网络节点、软件和系统技术、大数据库技术开发

Network construction of key equipment technology for application

of industry and enterprise information systems; sensor network node, software and system technology, database technology development.

9. 第三代及后续移动通信系统手机、基站、核心网设备以及网络检测设备开发与制造

Third generation and subsequent mobile communication system, base station, core network equipment and network testing equipment development and manufacturing.

10. 高端路由器、千兆比以上网络交换机开发与制造

Development and manufacturing of High-end routers and network switches of over one gigabit.

11. 基于电信、广播电视和计算机网络融合的增值服务业务应用系统开发

Value-added services business application system development based on telecommunications, radio and television and computer network integration.

12. 搜索引擎、移动互联网等新兴网络信息服务技术研发

Latest network information service such as search engines, mobile Internet technology research and development.

13. 光传输技术、小型接入设备技术、无线接入技术、移动通

信、量子通信技术、光通信技术开发

Optical transmission technology, small access devices, wireless access technology, mobile communication, quantum communication technology, optical communication technology development.

14. 软交换和 VoIP 系统、业务运营支撑管理系统、电信网络增值业务应用系统开发

Soft switch and VoIP system, business operation support system, telecommunications network of value-added business application system development.

15. 在线数据与交易处理、IT 设施管理和数据中心服务、移动互联网服务、因特网会议电视及图像等电信增值服务应用系统开发

Online data and transaction processing, IT infrastructure management and data center services, mobile Internet services, telecom value-added services such as Internet conference television and image application system development.

16. 数字音视频技术、数字广播电视传输技术、广播电视网络综合管理系统技术、网络运营综合管理系统、IPTV 技术、高端个人媒体信息服务平台技术开发

Digital audio and video technology, digital broadcasting and television transmission technology, radio and television network integrated management system technology, network operation integrated management system, IPTV technology, high-end personal

media information service platform for technology development.

17. 智能产品整体方案、人机工程、系统仿真设计服务与技术开发

Smart products overall scheme, design of ergonomic engineering, system simulation service and technology development.

18. 智能电网及微电网技术、分布式供能技术开发及产品生产

Smart power grid and micro grid technology, distributed energy supply development and product production.

19. 先进的交通管理和控制技术；交通基础信息采集、处理设备及相关软件技术；公共交通工具事故预警技术开发与应用；城市交通管制系统；出租汽车服务调度信息系统、运营车辆安全监管系统开发

Advanced traffic management and control technology; traffic information collection, processing equipment and related software technology; public transport accident warning technology development and application; urban traffic control system; taxi service dispatching information system, operating vehicle safety oversight system development.

20. 空中管制系统、新一代民用航空运行保障系统、卫星通信应用系统、卫星导航应用服务系统研发

Air traffic control management, a new generation of civil aviation

security operation system, satellite communication system, satellite navigation application service system development.

21. 环境安全监测预警和应急处置的光学监测等技术开发

Environmental safety monitoring, early warning and emergency disposal technology development such as optical monitoring.

22. 食品安全技术；生物催化、反应及分离技术开发

Food safety technology; biocatalysts, reaction and separation technology development.

23. 珍稀动植物的养殖、培育、良种选育技术开发

Rare animal and plant breeding, cultivation, breeding technology development.

24. 新能源汽车配套电网和充电站技术研发

New energy vehicles matching grid and charging technology research and development.

25. 电力安全技术、新型防雷过电压保护材料与技术开发及生产

Electric power security technology, new lightning overvoltage protection material and technology development.

26. 新型高分子功能材料的研发与应用，生物基材料制造，生物基合成高分子材料、天然生物高分子材料、生物基平台化合物研发与生产

Development and application of new type functional polymeric materials technology, biological materials research and development and manufacturing, bio-based synthetic polymer materials, natural biological macromolecule material, biological research and development and production base platform compounds.

27. 太阳能光伏发电技术，重点支持系统集成设备本土化率达90%以上的光伏并网技术开发；太阳能热发电技术开发

Solar photovoltaic power generation technology, development of key support system integration equipment localization rate that is more than 90% of the photovoltaic (pv) grid technology; solar thermal power generation technology development.

28.1. 5MW 级以上风电机组设计技术；风电场配套技术开发

Level above 1.5 MW wind turbine design technology; wind power technology development.

29. 海洋生物质能、海洋能（包括潮汐能、潮流能、波浪能等）技术开发

Marine biomass energy, ocean energy (including tidal power, wave energy, etc.) technology development.

30. 能量系统管理、优化及控制技术：重点支持用于城市建筑供热平衡与节能、绿色建筑、城市智能照明、绿色照明系统的应用技术开发

Energy system management, optimization and control technology, key support for urban heat balance and energy saving, green construction, city intelligent lighting, green lighting system in the application of technology development.

31. 城市污水处理与资源化技术：重点支持安全饮水和先进型净水设备技术开发

Urban sewage treatment and reuse technology: key support for safe drinking water and advanced water purification equipment technology development.

32. 城市生态系统关键技术开发与生产

Urban ecological system key technology development.

33. 用于城市生态系统的生态监测、评估与修复重建技术；持久性有机污染物（POPs）替代技术；污染土壤修复技术开发

For urban ecological system of ecological monitoring, assessment and rehabilitation technology; persistent organic pollutants (remobilized) alternative technologies; contaminated soil remediation technology development.

34. 环境安全监测预警、应急处置的光学监测等技术开发

Environmental safety monitoring and early warning, emergency disposal optical monitoring technology development.

35. 城市节水技术开发与设备制造；雨水、海水、苦咸水利用技术；再生水收集与利用技术与工程

Urban water saving technology development and equipment manufacturing; rain water, seawater, brackish water utilization technology; reclaimed water collection and use of technology and engineering.

36. 产业集聚区配套公共服务平台技术开发

Industrial concentration area supporting public service platform technology development.

37. 多维立体打印技术、海洋工程装备研发与应用技术开发

Multi-dimensional or three-dimensional printing technology, marine engineering equipment research and development and application of technology development.

二、医药卫生

Health & Medicine

1. 拥有自主知识产权的新药开发和生产，天然药物开发和生产，新型计划生育药物(包括第三代孕激素的避孕药)开发和生产，满足我国重大、多发性疾病防治需求的通用名药物首次开发和生

产，药物新剂型、新辅料的开发和生产，药物生产过程中的膜分离、超临界萃取、新型结晶、手性合成、酶促合成、生物转化、自控等技术开发与应用，原料药生产节能降耗减排技术、新型药物制剂技术开发与应用

Development and production of new drugs with independent intellectual property rights, natural medicines and new drugs for family planning (including the third surrogate hormonal birth control pills) and the initial development and production of generic drugs on the prevention and control of major and multiple diseases, development and production of new drug formulations and new auxiliary materials, membrane separation, supercritical fluid extraction in the process of drug production, new crystallization, chiral synthesis, enzymatic synthesis, biological conversion, automatic control technology development and application of API production of energy saving and emissions reduction technology, new technology development and application of drug preparations.

2. 现代生物技术药物、重大传染病防治疫苗和药物、新型诊断试剂的开发和生产，大规模细胞培养和纯化技术、大规模药用多肽和核酸合成、发酵、纯化技术开发和应用，采用现代生物技术改造传统生产工艺

Modern biological technology, major infectious diseases prevention and control of vaccines and drugs, the development and production of new diagnostic reagents, large-scale cell culture and purification technology, large-scale pharmaceutical polypeptide and nucleic acid synthesis, fermentation, purification technology development and application of using modern biological technological

transformation of traditional production processes.

3. 新型药用包装材料及其技术开发和生产（一级耐水药用玻璃，可降解材料，具有避光、高阻隔性、高透过性的功能性材料，新型给药方式的包装；药包材无苯油墨印刷工艺等）

New pharmaceutical packaging materials and its technology development and production (primary water resistant pharmaceutical glass, biodegradable materials, high barrier property, high permeability of functional materials, new drug delivery method of packaging, medicine packaging material without benzene ink printing process, etc.).

4. 濒危稀缺药用动植物人工繁育技术及代用品开发和生产，先进农业技术在中药材规范化种植、养殖中的应用，中药有效成份的提取、纯化、质量控制新技术开发和应用，中药现代剂型的工艺技术、生产过程控制技术和装备的开发与应用，中药饮片创新技术开发和应用，中成药二次开发和生产

Rare endangered medicinal plants and animals; artificial breeding technology and substitute development and production of advanced agricultural technology in the application of Chinese herbal medicine standardization, planting and breeding; effective ingredients of traditional Chinese medicine extraction, purification, quality control; new technology development and application of modern Chinese medicine formulations of process technology; production process control technology and equipment development and application of Chinese medicine yin pian innovation technology development and application of traditional secondary development and production.

5. 新型医用诊断医疗仪器设备、微创外科和介入治疗装备及器械、医疗急救及移动式医疗装备、康复工程技术装置、家用医疗器械、新型计划生育器具（第三代宫内节育器）、新型医用材料、人工器官及关键元器件的开发和生产，数字化医学影像产品及医疗信息技术的开发与应用

New medical diagnostic instrument equipment, minimally invasive surgery and intervention treatment equipment and instruments, medical first aid and mobile medical equipment, rehabilitation engineering equipment, household medical equipment, new family planning tools (the third generation of the intrauterine device), biomedical materials, artificial organs, and the development and production of key components, digital medical imaging products and health information technology development and application.

6. 中医药、养生保健产品及技术的研发

Traditional Chinese medicine, health care products and technology research and development.

7. 中医药研究室、实验室及名老中医工作室

Chinese medicine laboratory, laboratory and studio of traditional Chinese medicine.

8. 符合中医药特点及规律的中成药研发及制造

Research and development of proprietary Chinese medicine in accordance with the characteristics and laws of traditional Chinese

medicine.

9. 中成药开发、检测、认证及市场化推广

Proprietary Chinese medicine development, testing, certification and market promotion.

10. 制药新工艺新品种研发与生产

New medicine research and development and production process of new varieties.

11. 替代、修复、改善或再生人体组织器官等再生医学产业技术、产品研发与生产

Replacement, repairing, improvement, or regeneration of human tissue organ, regenerative medicine industry such as technology, product research and development and production.

12. 医疗设备及关键部件、医疗器械开发及生产

Medical equipment and key parts, medical equipment development and production.

13. 医药研发中心

Pharmaceutical research and development center.

三、科教研发

Science and Education Development

1. 国内外科研机构分支机构

National or foreign scientific research institutions.

2. 微电子、计算机、信息、生物、新材料、环保、机械装备、汽车、造船等先进制造业研发中心

Microelectronics, computer, information, biology, new materials, environmental protection, machinery and equipment, automobile, shipbuilding and other advanced manufacturing research and development centers.

3. 工业设计、生物、新材料、新能源、测绘等专业技术服务，商品质量认证和质量检测服务

Industrial design, biology, new materials, new energy, surveying and mapping, other professional technology services, product quality certification and quality inspection services.

4. 在线数据与交易技术研发、IT 设施管理和数据中心技术研发，移动互联网技术研发，因特网会议电视及图像等电信增值业务应用系统开发

Online data and transaction development, IT infrastructure management and data center technology research and development,

mobile Internet technology research and development, Internet conference television and telecommunications value-added business application system development.

5. 行业（企业）管理和信息化解决方案开发

Industry (enterprises) management and information technology solution development.

6. 基于网络的软件开发

Web-based software development.

7. 数字化技术、高速计算技术、文化信息资源共享技术开发

Digital technology, high speed computing technology, cultural information resources sharing technology development.

8. 数据恢复和灾备服务，信息安全防护、网络安全应急支援服务，云计算安全服务、信息安全风险评估与咨询服务，信息装备和软件安全测评服务，密码技术产品测试服务，信息系统等级保护安全方案设计服务

Data recovery and disaster services, information security, network security emergency support services, cloud computing security services, information security risk assessment and advisory services, information equipment and software safety assessment services, password technology product testing services, level of information system security design services.

9. 信息技术外包、业务流程外包、知识流程外包等技术先进型服务

Information technology outsourcing, business process outsourcing, knowledge process outsourcing technology.

10. 云计算、互联网、物联网、新媒体技术研发及服务

Advanced services such as cloud computing, the Internet, new media technology research and development and services.

四、文化创意

Cultural Creativity Industries

1. 动漫、游戏创作及衍生产品研发

Animation, games, creative and derivative product research and development.

2. 文化创意设计服务

Cultural creativity and design services.

3. 民俗文化产品及工艺美术研发设计

Folk culture and handicrafts research and development of product design.

4. 工业设计平台、辅助设计中心、快速成型中心、精密复杂模具制造技术开发及设计服务

Industrial design platform, auxiliary design, rapid prototyping, sophisticated mold manufacturing technology to develop and design services.

5. 数字音乐、手机媒体、数字游戏、数字学习、数字影视、数字出版与典藏、内容软件等数字产品研发

Digital music, mobile media, digital games, digital learning, digital TV, digital publishing and collection, content, software and other digital products research and development.

五、商贸服务

Business Services

1. 物流公共信息平台

Logistics information platforms.

2. 第三方物流管理

Third party logistics.

3. 以承接服务外包方式从事系统应用管理和维护、信息技术支持管理、银行后台服务、财务结算、人力资源服务、软件开发、呼叫中心、数据处理等信息技术和业务流程外包服务

To undertake service outsourcing in system management and maintenance, management of information technology support, banking background services, accounting, human resources services, software development, call center, data processing and information technology and business process outsourcing services.

4. 供应链管理及咨询业务

Supply chain management and consulting businesses.

5. 基于云计算的供应链一体化信息服务业务

Integration of supply chain information of cloud computing services.

6. 跨境数据库服务

Cross-border database services.

7. 宽带通信基础设施建设和服务

Duct tape communication infrastructure and services.

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关于加快横琴开发的若干意见

Opinions on Speeding up Development and Construction of Hengqin

各地级以上市人民政府，各县（市、区）人民政府，省政府各部门、各直属机构：

All governments of prefecture-level cities and above, county (including municipal and district) governments, provincial government departments and directly affiliated organizations:

为贯彻落实《珠江三角洲地区改革发展规划纲要（2008—2020年）》、《横琴总体发展规划》和《粤澳合作框架协议》，加快推进横琴开发，构建粤港澳紧密合作示范区，推动珠江三角洲西岸地区改革开放再上新台阶，促进澳门经济适度多元发展和维护港澳地区长期繁荣稳定，现提出以下意见：

To fully implement The Pearl River Delta Reform and Development Plan 2008-2020 and Framework Agreement on Hong Kong/Guangdong Cooperation, accelerate development of Hengqin, construct a demonstration area with close cooperation between Guangdong, Hong Kong and Macao, propel the reform and opening up of the region in the west bank of Pearl River Delta to a new level, promote the moderate and diversified economic development of Macao and maintain the long-term prosperity and stability of Hong Kong and

Macao, the following implementation opinions are put forward here:

一、授予横琴部分省级经济管理权限

I. Granting Hengqin partial provincial economic management authority

(一) 将外商投资项目核准、地方政府投资项目审批等省级项目审批权, 除需省、珠海市统筹协调和综合平衡事项外, 下放横琴新区管理委员会(以下简称横琴新区管委会)依法实施。将在企业发展、用地预审、规划建设与管理、企业登记、人才引进等方面的省级经济管理权下放或委托横琴新区管委会依法实施。具体由省发展改革委省有关部门按规定程序办理。

1. Devolving provincial examination and approval authority (the examination and approval of foreign investment projects, local government investment projects and etc.) to the Administrative Committee of the Hengqin New Area in accordance with the law, projects that need coordination, planning and overall balance of the province and Zhuhai are exceptions. Devolving part of provincial economic management authority including enterprise development, prequalification of land use, planning and development management, enterprise registration, talent introduction, etc., and entrusting the Administrative Committee of the Hengqin New Area to implement them according to the law.

(二) 对法律、法规和规章规定不得委托或下放以及需省综合平衡的省级管理事项, 横琴新区管委会与省建立直接请示关系, 与珠海市人民政府为报备关系。

2. For provincial management projects that cannot be entrusted or devolved according to laws and regulations or require the overall balance of the province, the Administration the Committee of Hengqin New Area shall build a direct ratification relationship with the province and inform the Zhuhai municipal people's government.

二、加大对横琴的财税支持力度

II. Increasing financial and tax support to Hengqin

(三)“十二五”期间，省财政每年安排 1 亿元专项资金，用于扶持横琴重大基础设施项目建设。

3. During the fifth five year plan, the provincial finance shall arrange a special fund of 100 million yuan each year to support the construction of major infrastructure projects in Hengqin.

(四)省财政口岸建设专项资金对横琴口岸、分线管理设施建设及运作给予重点支持。

4. The provincial special fund for port construction shall offer special aid for the construction of facilities and the costs of operation of Hengqin port and separate line management.

(五)集中横琴范围 10 年内产生的所有税收和规费省留成部分，设立省财政专项资金，用于支持横琴开发建设。

5. Collecting the retained portion of taxation and specified cost of

Hengqin area within 10 years to set up a provincial finance special fund to support construction and development in Hengqin.

(六) 比照国家支持横琴相关做法，依法依规及时下拨横琴范围内按批次已缴纳的新增建设用地土地有偿使用费省留成部分。

6. Compared with related practices of state support to Hengqin, allocating in a timely manner the retained portion of land use fees that are processed in batches and have been paid in accordance with laws and regulations.

(七) 对在横琴工作的香港、澳门居民缴纳的个人所得税与香港、澳门个人所得税税负差额给予补贴，补贴经费来源由省政府统筹解决。纳税人取得的上述补贴免征个人所得税。具体操作办法由省财政厅会同省地税局等有关部门及横琴新区管委会制定。

7. The discrepancy between the individual income tax actually paid by Hong Kong and Macao residents working in Hengqin and the resident's tax liability calculated under the tax laws of Hong Kong and Macao shall be subsidized, and the subsidy funds shall be provided comprehensively by the provincial government. The above subsidies of tax payers are exempted from individual income tax.

三、支持横琴创新通关制度

III. Supporting the creation of the new customs clearance system in Hengqin

(八) 加快横琴口岸及分线管理设施建设，按照“一线”放宽、

“二线”管住、人货分离、分类管理的原则实施分线管理，积极配合国家有关部门尽快出台横琴通关制度创新政策具体实施细则和办法。按照横琴通关分线管理及应对 24 小时通关的实际需求，积极支持横琴口岸联检单位申报与横琴开发相适应的人员编制，保障分线管理正常运作。

8.Speeding up the facility construction of Hengqin port and separate line management, implementing separate line management under the principle of “Relaxed control at the first line, strict control at the second line, separation of people and goods, and categorized management”, and actively complying with the detailed implementation rules and measures on the customs clearance system and new policy of Hengqin. Under the guidance of separate line management of Hengqin customs and the actual demands of 24-hour clearance, we actively support the joint inspection unit of Hengqin to allocate staff the development of Hengqin so as to ensure the normal operation of separate line management.

（九）支持在横琴率先探索实施货物“单一窗口”通关，探讨珠澳两地申报单证统一，推进海关查验结果参考互认，以及资料格式和数据模型的统一，率先实现一次性申报、一次性查验、一次性放行的通关查验模式。具体措施由省口岸办、海关总署广东分署会有关部门及横琴新区管委会研究制定。

9.Supporting Hengqin in taking the lead in exploring the implementation of “single window” goods clearance, exploring the use of a unified declaration document in Zhuhai and Macao, promoting the reference and mutual recognition of customs inspection results and unified material format and data model, being the first to apply the

all-at-once clearance mode of declaration, examination/inspection and quarantine, and release. Specific measures shall be formulated by the provincial Port Administration Office Guangdong branch of General Administration of Customs and the Administrative Committee of Hengqin New Area.

(十) 简化港澳居民进出横琴通关程序，缩短通关时间，逐步推进横琴莲花大桥口岸 24 小时通关。具体措施由省口岸办会有关部门及横琴新区管委会研究制定。

10. Simplifying the customs clearance procedure in Hengqin for Hong Kong and Macao residents to shorten the time of customs clearance and gradually realizing 24-hour clearance at Hengqin Lotus Bridge Port. Specific measures shall be formulated by related departments of the provincial Port Administration Office and the Administrative Committee of the Hengqin New Area.

(十一) 制定并实施澳门机动车进出横琴（仅限在横琴行驶）管理规定；探索实行粤澳双方便利换领小型汽车驾驶证工作。具体由省公安厅会有关部门及横琴新区管委会研究制定。

11. Formulating and implementing administrative regulations on Macao motor vehicles moving in and out of Hengqin (these motor vehicles are only allowed to drive in Hengqin); trying to make it more convenient for small cars from both Guangdong and Macao to change driver's licenses. Specific measures shall be formulated by related departments of the provincial Public Security Bureau and the Administrative Committee of Hengqin New Area.

四、支持横琴创新土地管理制度

IV. Supporting Hengqin in innovating the land management system

(十二) 创新土地管理方式，在省政府审批权限范围内，将横琴镇土地利用总体规划的修编及调整，下放给珠海市人民政府审批。

12. Innovating land management, and within the authority of examination and approval of provincial government, devolving the revision and adjustment of the overall plan of land utilization of Hengqin county to the Zhuhai municipal people's government.

(十三) 对横琴的土地利用年度计划指标实行单列，由省国土资源厅直接下达给横琴新区管委会。

13. Implementing a separate land utilization system for the annual planning indicators for Hengqin, and it shall be devolved directly from the Department of Land and Resources to the Administrative Committee of the Hengqin New Area.

(十四) 支持横琴依法科学围填海，用于发展建设。

14. Supporting Hengqin in conducting scientific sea reclamation in accordance with the law to promote development and construction.

五、支持横琴开展金融创新

V. Supporting Hengqin to develop financial innovation

(十五) 支持粤港澳三地在横琴共建金融创新试验区，在金融机构准入、金融市场、金融业务、金融产品、金融监管等方面进行改革创新。

15. Supporting Guangdong, Hong Kong and Macao in jointly establishing a financial innovation experimental zone in Hengqin and conducting reform and innovation in financial institution admittance, financial market, financial business, financial products, financial supervision, etc.

(十六) 支持横琴通过 CEPA 框架积极争取降低香港和澳门银行、证券、保险业进入横琴的门槛。

16. Supporting Hengqin in actively lowering the threshold of the admittance of banks and the security and insurance industries from Hong Kong and Macao through the framework of CEPA.

(十七) 支持在横琴设立信托公司、金融租赁公司、财务公司、消费金融公司、货币经纪公司等非银行金融机构，吸引国际金融机构在横琴设立后台服务和研发机构。

17. Encouraging the establishment of non-bank financial institutions like trust companies, financial lease companies, financial and consumer financial companies, and currency brokerage companies in Hengqin and attracting international financial institutions to set up backstage service as well as research and development institutions in Hengqin.

（十八）支持在横琴开展多币种产业（股权）投资基金、多币种土地信托基金（计划）试点，开展外币离岸业务、跨境人民币结算、跨境抵押品融资业务。

18. Supporting the development of multi-currency industrial (stock equity) investment funds and the experiment of multi-currency land trust fund (plan) in Hengqin, and carrying out the business of foreign currency offshore, cross-border RMB settlement and cross-border collateral financing.

（十九）探索在横琴开展对港澳企业和居民发行人民币债券、个人项下人民币与澳门元、港元在一定额度内的双向兑换试点。

19. Exploring the distribution of RMB bonds to enterprises and residents of Hong Kong and Macao in Hengqin, and experimenting with the two-way convertibility of personal RMB, MOP and HK dollar within a certain limit.

（二十）探索在横琴推广使用多币种金融 IC 卡。

20. Exploring the generalization of the multi-currency financial IC card in Hengqin.

（二十一）加快落实在横琴开办人民币离岸业务。

21. Speeding up the implementation of RMB offshore service in Hengqin.

六、支持横琴开展科技创新

VI. Supporting the development of scientific and technology innovation in Hengqin

(二十二) 支持在横琴建设省部产学研结合示范区，支持落户横琴的企业建立省部产学研创新联盟、省部产学研结合示范基地和创新平台，争取国家和省中医药、文化创意等重大创新平台和关键领域产业化项目在横琴布点。

22. Encouraging the construction of a provincial demonstration pilot for industry-university research cooperation in Hengqin, supporting enterprises in Hengqin in setting up a provincial industry-university research innovation union, a provincial industry-university research demonstration base and innovation platform, and striving for the stationing of major innovative platforms in areas such as national and provincial traditional Chinese medicine and cultural creativity, as well as industrial projects in key fields in Hengqin.

(二十三) 省重大科技专项优先支持横琴企业集中力量突破一批关键技术。

23. Provincial major scientific and technology projects shall give priority to enterprises in Hengqin in order to pool efforts to obtain a batch of key technology.

(二十四) 支持横琴引进国际先进信息化智能技术，加快发展物联网、云计算等战略性新兴产业。

24. Supporting Hengqin in introducing global advanced information and intelligent technology, and accelerating the development of new emerging industries like the Internet of Things and cloud computing.

七、支持横琴创新企业登记制度

VII. Supporting Hengqin in innovating the enterprise registration system

(二十五) 支持横琴开展企业登记改革试点工作，建立市场主体资格登记与经营项目许可、经营场所审批相分离的企业登记制度。具体措施由横琴新区管委会会同省工商局研究制定。

25. Supporting the pilot work of Hengqin in reforming enterprise registration, and establishing an enterprise registration system where the qualification registration of market players is separate from the permission of business projects and the examination and approval of sites for business operation. Specific measures shall be studied and formulated jointly by the Hengqin New Area Administrative Committee and the Guangdong Provincial Administration for Industry and Commerce.

八、支持横琴构建立体交通网

VIII. Supporting Hengqin in constructing a three-dimensional transport network

(二十六) 加强区域交通基础设施衔接，加快推进横琴二桥、金海大桥、港珠澳大桥连接线、广珠城轨延长线、金鼎至横琴高速、洪湾至鹤洲南高速、西部沿海高速公路月环至南屏支线延长线等建设，打通横琴岛对外交通动脉。

26. Reinforcing the links among traffic infrastructures in the region, and accelerating the construction of the Second Hengqin Bridge, Jinhai Bridge, the connection to the Hong Kong-Zhuhai-Macao Bridge, the extension of the Guangzhou-Zhuhai intercity railway, the expressway between Jinding and Hengqin, the expressway between Hongwan and southern Hezhou, the branch between Yuehuan and Nanping of Coastal Express Highway in the west of Guangdong Province, etc., so as to strengthen Hengqin's traffic capacity to connect with territories outside of the island.

(二十七) 完善横琴岛内交通网络，加快横琴口岸综合交通枢纽建设。

27. Perfecting the transportation network within Hengqin Island, and speeding up the construction of Hengqin Port as a comprehensive transportation junction.

九、支持横琴创新信息网络管理模式

IX. Supporting Hengqin in building an innovative management mode based on information networks

(二十八) 积极推动境内电信运营商与澳门电信运营商合作。争取国家政策支持，逐步推进与澳门的通信资费一体化，支持横琴

在粤澳合作产业园内建立直接连通澳门的通信设施，采用更优惠的通信资费方案，率先在信息领域与国际接轨。具体措施由省通信管理局会同省经济和信息化委等有关部门及横琴新区管委会研究制定。

28. Actively promoting cooperation between inland telecom operators and their counterparts in Macao. Striving for state policy support, pushing forward the integration of fees for communication with Macao, supporting the construction of communication facilities that connect to Macao directly in the Guangdong-Macao industrial park, and adopting more preferential communication fee plans, so as to take the lead in attaining international standards in the field of information. Specific measures shall be studied and formulated jointly by the Guangdong Communication Administration, the Guangdong Economic and Information Commission and other relevant units together with the Hengqin New Area Administrative Committee.

十、支持横琴发展现代服务业

X. Supporting the development of the modern service industry of Hengqin

(二十九) 将横琴纳入省级现代服务业集聚区，重大服务业项目布局优先考虑落户横琴，支持横琴申报国家服务业有关试点和国家级服务外包示范园区。

29. Including Hengqin in the provincial central zone of the modern service industry, prioritizing Hengqin when considering the settlement of major projects concerning service industry, and supporting Hengqin

in applying for the status of national pilot units related to the service industry and the demonstration district of state service outsourcing.

(三十) 支持现代服务业龙头企业在横琴设立区域总部，落户横琴的外资服务业企业的服务地域范围覆盖全省。

30. Supporting leading enterprises of the modern service industry in setting up regional headquarters in Hengqin, and foreign-funded enterprises of the service industry located in Hengqin to serve the whole province.

(三十一) 鼓励包括港澳在内的国内外优质教育资源在横琴开展合作办学、举办职业教育和技能培训项目。

31. Encouraging high-quality education institutions from home and abroad including Hong Kong and Macao to carry out cooperation in the running of schools and conducting vocational education and skill training programs.

(三十二) 加快发展文化创意产业，支持探索港澳机构在横琴成立演出经纪机构，兴建演出、娱乐、影视等经营场所，设立文化产业投资基金，积极发展新媒体与全媒体。

32. Accelerating the development of the cultural and creative industry, supporting the establishment of performance agencies by Hong Kong and Macao institutions, building business operation sites featuring performances, entertainment and films, setting up investment funds for the cultural industry and actively developing new media and omnimedia.

(三十三) 支持横琴在 CEPA 框架下, 积极探索港澳机构合资、合作、独资开展出版物发行、出版、版权交易等业务, 在涉外涉港澳营业性演出、电影制作、发行和放映等方面率先取得突破。

33. Supporting Hengqin in probing into businesses including publishing, publication distribution, and copyright trading in the manner of sole proprietorship, as well as cooperation and joint ventures with Hong Kong and Macao institutions under the framework of CEPA, so as to make breakthroughs in fields such as commercial performances, film production, and distribution and projection involving foreign, Hong Kong, and Macao parties.

(三十四) 支持粤澳医疗保险对接并在横琴开展试点, 允许在横琴设立的港澳医疗检验检测机构视同内地的检验检测机构, 在全省范围内认可其符合我国相关规程要求的检验检测报告。

34. Supporting the mutual recognition of medical insurances between Guangdong and Macao with Hengqin being the pilot unit, allowing the medical testing and inspection centers of Hong Kong and Macao that establish themselves in Hengqin to be deemed as their inland counterpart, and recognizing the testing and inspection reports that conform to relevant regulations of China within the scope of Guangdong province.

(三十五) 加快推进粤澳合作产业园建设, 提升产业发展档次, 采取联合招商模式, 积极引进国际一流合作项目。

35. Pushing forward the construction of the Guangdong-Macao

industrial park, upgrading the development of the industries involved, and adopting the mode of joint business attraction to actively import first-rate international cooperation projects.

(三十六) 支持横琴与港澳加强旅游合作, 在通关、交通、支付等旅游便利措施方面先行先试, 开展旅游人才教育培训合作, 共同拓展海内外旅游市场, 共建无障碍旅游区, 形成区域旅游品牌, 建设世界著名旅游休闲目的地。

36. Supporting Hengqin in enhancing tourism cooperation with Hong Kong and Macao, implementing pioneering tourism facilitation measures concerning customs clearance, transportation, payment, etc., carrying out cooperation on talent cultivation and training for the tourism industry, developing the tourism market at home and abroad in collaboration, the joint building of an accessible tourist area, forming a regional tourism brand, and constructing a world-renowned destination for tourism and leisure.

十一、支持横琴创建低碳示范区

XI. Supporting the building of a low-carbon demonstration zone in Hengqin

(三十七) 支持横琴发展绿色社区, 建设低碳示范园区, 严控高污染项目。“十二五”期间, 对横琴污染物排放总量和节能控制指标实行总量控制, 相关指标由省环境保护厅、经济和信息化委研究制定。

37. Supporting the development of green communities in Hengqin,

constructing the low-carbon demonstration zone, and strictly controlling high-pollution projects. During the “Twelfth Five-Year Plan” period, total quantity control shall be conducted on the pollutant discharges of Hengqin and energy-conservation targets; relevant standards shall be studied and set forth by the Guangdong Provincial Department of Environmental Protection and the Guangdong Economic and Information Commission.

(三十八)以横琴岛为智能电网示范区,积极推进分布式能源、微网及储能等新技术的应用,开展智能电网建设试点。

38.Designating Hengqin as the demonstration area for smart power grids, promoting the application of new technologies including a distributed energy system, microgrids, and energy storage, and developing experimental units for smart power grid construction.

十二、支持横琴构建人才储备库

XII. Supporting the construction of a talent reserve in Hengqin

(三十九)支持横琴开展“人才特区”试点工作,创新人才引进、培养、评价、使用、薪酬、表彰激励和服务保障机制,搭建高端人才聚集平台。支持横琴设立专项资金,根据省人才目录对横琴开发需要的特殊人才予以补贴,具体操作办法及享受补贴人员名单报省人力资源社会保障厅、财政厅备案。

39.Supporting Hengqin in the pilot work of developing the “special talent zone”, creating new mechanisms for talent introduction, cultivation, evaluation, employment, remuneration, incentives, and

services, and building a hub of high-end talents. Supporting the establishment of a special fund which subsidizes special talents required for the development of Hengqin in light of the provincial talent catalog. Specific operation methods and the list of the receivers of such subsidies shall be reported to the Guangdong Provincial Department of Human Resources and Social Security and the Guangdong Provincial Department of Finance for their records.

(四十) 在横琴探索公务员分类管理、聘任制改革试点。

40. Experimenting with categorized management of civil servants and reforming the appointment system in Hengqin.

(四十一) 支持横琴新区管委会与港澳特区政府部门和相关培训机构建立人才交流和培训机制，开展国家职业资格证书认证，试行聘用港澳高级管理人员到横琴任职或担任顾问。

41. Supporting the Hengqin New Area Administrative Committee, departments of the Hong Kong and Macao governments, and related training institutions in the construction of mechanisms for talent exchange and training, carrying out national certificate authentication for professional qualification, and experimenting with hiring senior managerial staff of Hong Kong and Macao to work in Hengqin or serve as advisors.

十三、加强组织领导

XIII. Reinforcing organizational leadership

(四十二) 珠海市要充分发挥横琴开发的主体作用，建立健全工作机制，创新工作思路，明确工作任务，加快推进横琴开发建设工作。省推进横琴开发工作领导小组要加强组织领导和统筹协调，强化与国家有关部委和港澳特区政府的沟通联系，积极争取国家层面对横琴开发的支持。省发展改革委要会同省有关部门进一步加强对横琴开发工作的指导，加快制定完善相关配套政策措施，主动研究新情况，解决新问题，支持珠海市做好《横琴总体发展规划》实施工作。

42. Zhuhai shall give full play to the principal role of the development of Hengqin, establish a sound working mechanism, introduce an innovative working mindset, be clear about work tasks, and accelerate the development and construction of Hengqin. The provincial leading group for promoting the development of Hengqin shall reinforce leadership, strengthen coordination, enhance communication and connection with relevant organs of the state and the governments of Hong Kong and Macao, and strive to support the development of Hengqin at the state level. The Guangdong Development and Reform Commission shall further enhance guidance for the development of Hengqin, speed up the improvement of relevant supporting policies and measures, study new situations proactively, solve new problems, and support the implementation of the Hengqin Overall Development Plan by Zhuhai jointly with other organizations concerned.

广东省人民政府
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海关总署关于支持横琴新区开放开发的 意见

Suggestions from the General Administration of Customs of the People's Republic of China(GACC) on Supporting the Opening up and Development of the Hengqin New Area

拱北海关，总署国口办、关税司、监管司、加贸司、统计司、稽查司、缉私局、科技司、国际司（港澳台办）、财务司、关务保障司、人教司：

Gongbei Customs, National Office of Port Administration, Department of Duty Collection, Department of Customs Control and Inspection, Department of Processing Trade and Customs Bonded Operation, Department of Statistics, Department of Audit-based Control and Risk Management, Anti-smuggling Bureau, Department of Science and Technology, Department of International Cooperation(Office of Hong Kong, Macao and Taiwan Affairs), Department of Finance, Department of Logistic Support, Department of Personnel and Education:

为深入贯彻落实《横琴总体发展规划》和《国务院关于横琴开发有关政策的批复》，全力支持加快横琴开发建设，促进珠江口西岸地区产业升级和提升整体实力，深入推进粤港澳紧密合作，促进澳门经济适度多元发展和港澳地区长期繁荣稳定，总署研究提出以下意见：

To thoroughly implement the Overall Development Plan of Hengqin and Written Reply of the State Council on Relevant Policies for the Development of Hengqin New Area, to fully support and accelerate development and construction in Hengqin, to promote industrial upgrading of the region in the west bank of the Pearl River estuary and enhance overall quality, to further deepen close cooperation between Guangdong-Hong Kong-Macao, promote the moderate and diversified economic development of Macao, and maintain the long-term prosperity and stability of Hong Kong and Macao, the following proposals are put forward by GACC based on several research reports and studies:

一、加快横琴口岸设施建设，推进横琴开发开放

I. Accelerating the infrastructure construction of Hengqin Port and promoting the opening up and development of Hengqin

(一) 支持横琴口岸扩容改造。结合横琴口岸及综合交通枢纽建设，优化口岸功能布局，完善口岸配套设施，全面提升口岸通行能力。

1. Supporting the expansion and transformation of Hengqin Port. Combined with the construction of Hengqin Port and integrated transportation junction, optimizing the functional layout of the port and improving the supporting facilities so as to comprehensively improve the capacity of the port.

(二) 支持加快横琴二线建设。在横琴岛与内地之间增设特殊

口岸区域监管线，按照“人货分离、分类管理”原则，科学规划和合理布局横琴大桥和深井两个二线通道的功能定位，在深井通道未建成之前，支持现有的横琴大桥通道按客货两用通道建设。

2. Accelerating the second-line construction of Hengqin. Adding supervision line of special port area between Hengqin Island and the mainland; and based on the principle of “separation of people and goods and categorized management”, scientifically planning and rationally distributing the functional orientation of two second-line channels(Hengqin Bridge and Shenjing); before the completion of Shenjing channel, supporting the construction of Hengqin Bridge as the dual-use channel for passengers and freight.

二、创新通关制度和措施，实施分线管理模式

II. Innovating the system and measures of customs clearance, and implementing the separate line management mode

(三) 落实分线管理制度。探索实施“一线放宽，二线管住，人货分离，分类管理”新型海关监管模式。其中对经横琴口岸进出境的货物，实行便捷备案管理；对进出横琴旅客的行李物品，实施分类管理。

3. Implementing the separate line management mode. Exploring the new “Relaxed control at the first line, strict control at the second line, separation of people and goods, and categorized management” customs supervision model. Under this principle, conducting efficient management of records for inbound and outbound goods of Hengqin Port; conducting categorized management for luggage of passengers

coming in and out of Hengqin.

(四) 创新海关通关管理模式。深入研究、科学规划海关通关流程、资源配置，建立以企业为单元，以进出口货物为主线，以风险管理为手段，以信息技术为依托，建立与分线管理模式相适应，与优惠政策相匹配的进出便捷、运作规范、监管有效的海关通关监管制度，服务横琴开发开放。探索实施货物“单一窗口”通关，加快关检合作“三个一”（“一次申报、一次查验/检验检疫、一次放行”）通关模式试点。在横琴口岸率先试行经澳门输往内地的葡萄酒通关征税便利措施，支持横琴口岸逐步延长口岸通关时间，创造条件争取实现 24 小时通关，支持以横琴为载体大力推进粤港澳融合发展。

4. Innovating the management of customs clearance. Further studying and scientifically planning the customs clearance process and resource allocation, and with the enterprise as the unit, cargoes imported and exported as the main thread, risk management as the method and information technology as the support, allowing for quick and efficient exit and entry, standardized operations and effectively regulated customs clearance system that corresponds to the separate line management mode and preferential policies so as to serve the opening up and development of Hengqin. Exploring the implementation of the “single window” goods clearance system and speeding up customs inspection according to the experimental clearance model based on the “three ones” (“one declaration, one examination/inspection and quarantine, one release”). Trying out the convenient customs clearance and taxation measures for wines transported from Macao to the mainland at Hengqin Port, supporting the gradual clearance time extension at Hengqin Port, creating

conditions to strive to realize 24 hours of customs clearance and with Hengqin as the carrier, vigorously promoting the integration and development of Guangdong, Hong Kong and Macao.

三、发挥横琴区位优势，建设粤港澳紧密合作示范区

III. Giving full play to Hengqin's regional advantages by constructing a demonstration area with the close cooperation of Guangdong, Hong Kong and Macao

(五) 深化内澳海关通关合作。在横琴先行先试粤澳海关资料格式及数据模型的统一，开展进出口数据交换和共享。进一步推进海关查验结果参考互认、两地海关进出口申报单证协调、互认资信良好企业等各项改革的研究和试点。

5. Deepening the cooperation of customs clearance between the mainland and Macao. Implementing the unified material format and data model in Guangdong and Macao customs, and carrying out import and export data exchange and sharing service. Further promoting the research and pilot work of different reforms, including the reference and mutual recognition of customs inspection results, the coordination of import and export declaration documents between customs of the two places and mutual recognition of creditworthy enterprises.

(六) 便利内澳两地往来。支持澳门牌照交通运输工具从澳门进出横琴，探索一次性临时过境车辆管理，对内澳两地的货物往来和人员进出，实施更加便捷的口岸通关措施，为港澳人士在横琴就业、居住和往来提供便利。

6. Facilitating exchanges between the mainland and Macao. Encouraging transportation vehicles with Macao license plates to move in and out of Hengqin, exploring the one-time temporary management of transit vehicles, conducting more convenient port customs clearance measures to better manage the flow of people and goods and making it more convenient for HK and Macao citizens to work, live or stay in Hengqin.

四、实施税收优惠政策，支持横琴新兴产业发展

IV. Implementing a preferential tax policy and supporting the development of emerging industries

(七) 实施保税、免税政策。支持广东省政府促请国家主管部门尽快牵头研究明确免税或保税货物的范围，制订不予免税或保税的货物清单。对从境外进入横琴与生产有关的货物给予免税或保税，支持横琴加快发展旅游休闲、商务服务、金融服务、文化创意、中医保健、科教研发和高技术等产业。

7. Implementing bonded and duty-free policies. Supporting Guangdong provincial government in urging national regulatory authorities to lead the study as soon as possible, to define the scope of bonded and duty-free goods and make a list of goods that are not exempted from tax. Granting protective or zero tariff to production-related goods imported from overseas, and helping Hengqin to accelerate the development of industries, including travel and leisure, business services, financial services, cultural creativity, health and traditional Chinese medicine, the research and development of science and education, advanced technology and so on.

(八) 实施“企业自主选择应税货物状态”政策。对横琴保税加工货物销往内地，试行按其对应进口料件或按实际报验状态征收关税的政策，促进横琴高新技术等保税加工产业发展。

8. Implementing the policy of “enterprises decide independently about the status of dutiable goods”. For bonded processing goods sold in the mainland, imposing tariff policy according to corresponding imported materials and the actual inspection status so as to promote the development of the bonded industry of advanced technology production in Hengqin.

(九) 实施出口退税政策。对内地与生产有关的货物销往横琴视同出口，按规定实行退税，支持横琴加快基础设施建设和重点产业发展，加快开发建设步伐。

9. Implementing an export tax rebate policy. Production-related goods from the mainland sold in Hengqin are regarded as export goods and will receive the tax rebate according to the rules. Supporting the infrastructure construction and key industry development of Hengqin, and accelerating the pace of development and construction.

五、加快推进粤澳合作产业园区建设，支持澳门经济适度多元发展

V. Accelerating the construction of the Guangdong-Macao cooperative industrial park and encouraging the moderate and diversified economic development of Macao

(十) 积极指导企业运用进出口优惠政策, 加快粤澳合作产业园区建设步伐, 创新海关监管模式, 制订符合中医药、文化创意、教育、培训等产业发展需要的可行性措施。

10. Actively guiding enterprises to use import and export preferential policies, accelerating the construction of the Guangdong-Macao cooperative industrial park, innovating the customs supervision model and formulating feasible measures that are in line with the development requirements of industries like traditional Chinese medicine, cultural creativity, education and training.

(十一) 支持澳门会展企业进驻粤澳合作产业园区, 以跨境服务方式举办会展活动, 推进横琴与澳门会展业人员与展品跨境流动, 为澳门企业进入横琴的展品提供通关便利。

11. Encouraging Macao exhibition enterprises to be stationed in the Guangdong-Macao cooperative industrial park and to hold exhibition activities in the form of cross-border service, promoting cross-border flow of exhibition staff and products of Hengqin and Macao and providing convenient customs clearance for products of Macao enterprises entering Hengqin.

(十二) 支持粤澳合作产业园区企业拓展国内市场, 落实海关对加工贸易产品内销便利化措施, 支持澳资企业延伸产业链条, 加强知识产权海关保护, 鼓励企业形成内销品牌。

12. Encouraging enterprises in the Guangdong-Macao cooperative industrial park to explore the domestic market, implementing facilitation measures for processing trade products to be sold on the

domestic market, supporting Macao enterprises in extending their industrial chain, strengthening the customs protection of intellectual property and encouraging enterprises to form domestic brands.

六、推动区域经济发展，打造珠江口西岸地区产业升级的新平台

VI. Promoting regional economic development and building a new platform for industrial upgrades in the west bank of the Pearl River estuary

(十三) 支持横琴作为粤澳产业升级发展新平台，积极发展保税物流和保税服务等保税贸易，依托澳门国际商贸服务功能和优势，对接珠江口西岸地区产业转型升级和“走出去”战略，提升珠江口西岸地区与欧盟、东盟与葡语国家等合作水平。

13. Turning Hengqin into the new industrial upgrade and development platform of Guangdong and Macao, actively developing bonded business like bonded logistics and bonded service, relying on the function of international trade and other advantages of Macao, associating with the industrial transformation and upgrading of the west bank of Pearl River estuary and employing the strategy of “going out”, and advancing the cooperation between the west bank of the Pearl River estuary and the European Union, ASEAN(Association of Southeast Asian Nations) and Portuguese-speaking countries.

(十四) 推动“属地申报、口岸验放”，规范和完善转关货物监管等区域通关改革，发挥横琴政策功能的辐射带动作用，促进横琴与珠江口西岸地区的生产要素合理流动和优化配置，实现区域联动

发展。

14. Carrying forward the model of “declaration at local customs, inspection and release at port”, standardizing and improving clearance reform in areas like transit goods supervision, capitalizing on the radiation role of Hengqin’s policy functions, promoting the reasonable circulation of production factors and optimal configuration of Hengqin and the west bank of Pearl River estuary so as to further develop regional linkage.

（十五）支持横琴发挥在珠海建设珠江口西岸核心城市中的作用，促进横琴与珠海保税区、珠澳跨境工业区、中山保税物流中心等海关特殊监管区域、保税监管场所和周边地区口岸的协调发展，合理规划功能和产业分工合作，推进横琴与珠江口西岸地区协调对接、优势互补、共同发展。

15. Supporting Hengqin in helping Zhuhai become the core city in the west bank of the Pearl River estuary, promoting the coordinated development of Hengqin with special customs supervision areas like the Zhuhai Free Trade Zone, the Zhuhai-Macao Cross Border Industrial Zone and the Zhongshan Bonded Logistics Center, bonded supervision areas and ports in the surrounding region, making reasonable plans for the division of labor and cooperation of function and industry, as well as promoting the coordinated connection, complementary advantages and joint development of Hengqin and the west bank of the Pearl River estuary.

七、推进海关信息化建设，率先探索电子围网区域模式

VII. Advancing customs informatization and piloting a regional electronic fence system

(十六) 以海关对企业的账册联网监管为基础，结合智能卡口控制、物联网监控及智能视频环岛巡查监控，建立快速响应的海关智能化管理平台，率先探索电子围网区域管理模式，实现与企业、监管场站等其他系统的跨界互联互通，为横琴对外贸易发展和内澳交流合作提供优质服务。

16. On the basis of account networking supervision of enterprises by customs, combined with smart controls at customs stations, supervision of the Internet of Things and patrol and monitoring throughout the island using smart video, setting up a smart customs management platform with quick response, as well as piloting a regional electronic fence system mode so as to realize cross-border interconnection for enterprises, supervision terminals and other systems and provide high-quality service for the development of foreign trade of Hengqin and Macao and mainland exchanges and cooperation.

(十七) 支持横琴加快建设地方电子口岸，推动企业电子账册和电子联网管理、企业信息管理系统等项目应用，优化和简便审批程序，提升海关通关和管理效率。

17. Supporting Hengqin in accelerating the construction of local electronic ports, promoting the application electronic account for enterprises, electronic networking management, enterprise information management systems and other projects, as well as optimizing and simplifying procedures for examination and approval so as to improve the efficiency of customs clearance and management.

八、服务横琴发展战略，支持重大项目建设

VIII. Serving development strategy of Hengqin and supporting construction of major projects

(十八) 积极采取措施支持澳门大学横琴新校区建设，在确保监管到位的基础上，坚持“特事特办、灵活便利”的原则，优化澳大新校区隔离方式、卡口管理、进出澳大新校区货物、运输工具监管等做法，满足新校区建设需求，大力配合校区 2012 年建设完成并移交澳门特别行政区。

18. Taking active measures to support the construction of the new Hengqin Campus of Macao University, on the basis of strong supervision, adhering to the principle of “handling special cases with special methods, flexibly and efficiently”, optimizing models for quarantining, customs station management, and supervision of goods and vehicles entering the campus, meeting the demand of construction of the new campus as well as cooperating with related sectors to complete the construction of the campus by 2012 and handing it over to the Macao Special Administrative Region.

(十九) 成立海关支持横琴重大项目政策研究咨询小组，采取提前介入、主动扶持、全程跟踪等措施，积极为长隆国际海洋度假区等重点项目、支柱企业和特色产业提供量体裁衣“一对一”服务，积极协助引进世界 500 强和境内外大型企业进驻横琴。

19. Setting up a research and consulting team to support major customs projects and policies, adopting measures of early intervention,

active support and whole process tracking, actively providing tailored “one-to-one” service to major projects like the Chimelong International Sea Resort, pillar enterprises and specialty industries, as well as actively helping to attract Fortune Global 500 and large domestic and overseas enterprises to be stationed in Hengqin.

九、严厉打击走私违法活动，净化外贸进出口秩序

IX. Severely cracking down on illegal smuggling activities and purifying the import and export foreign trade order

(二十) 保持打私高压态势，打团伙、破大案、摧网络，精、准、狠打击走私违法行为；坚持严格、公正、文明、理性执法，打击违法和预防教育并重；推进反走私综合治理工作，净化市场环境，为守法企业营造良好的发展环境。

20. Keeping the high pressure momentum to fight crime, solve cases, break up networks and crack down on illegal smuggling actions; adhering to the principle of enforcing laws strictly, fairly, politely and rationally and attaching equal importance to the crackdown of illegal activities and preventive education; advancing comprehensive anti-smuggling treatment work and purifying the market environment to create a good environment for the development of law-abiding enterprises.

(二十一) 大力加强横琴企业自主知识产权保护工作，鼓励地方企业做大做强自有品牌；积极引导贴牌生产企业强化知识产权意识，在生产接单、包装设计、进出口等环节加强产品的知识产权状况审核，预防和减少侵权风险。

21. Working to strengthen independent property rights protection for enterprises in Hengqin and encouraging local enterprises to create bigger and stronger private brands; actively guiding OEM enterprises in promoting awareness of intellectual property rights, and strengthening audits of intellectual property rights conditions at procedures like production orders, packaging design, import and export to prevent and reduce the risk of infringement.

十、加大海关人、财、物保障力度，提升海关监管与服务能力

X. Increasing the security of customs personnel, finances and goods and improving customs supervision and service

(二十二) 适应横琴开发开放需求，合理配置海关机构和人力资源。

22. Meeting the needs of the opening up and development of Hengqin and rationally allocating customs institutions and human resources.

(二十三) 加强海关政策研究，充分发挥海关专家的作用，积极主动为横琴开发开放献计献策，进一步提升海关把关服务水平。

23. Strengthening the research of customs policy, fully mobilizing customs specialists, actively giving advice and suggestions to the opening up and development of Hengqin, and further improving the service of customs.

(二十四) 加大海关装备、经费保障等投入，为横琴开发开放、跨越发展提供有力保障。以上意见，请结合实际，抓紧抓好贯彻落实。要加强与地方党政的沟通协调，及时研究解决实际工作遇到的新情况新问题，不断丰富和完善海关支持横琴新区开发开放的政策措施，确保取得实际成效。

24. Increasing investment in customs equipment, fund guarantees, etc. to ensure the opening up and rapid development of Hengqin. The suggestions mentioned above shall be conscientiously carried out in light of local circumstances. Strengthening communication and coordination with local party and government to solve new problems encountered during the work process in a timely manner, and constantly perfecting policies and measures that support the opening up and development of Hengqin New Area by ensuring actual results.

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质检总局关于发布《横琴出入境检验检疫监督管理办法》的公告

Announcement from the AQSIQ on issuing the Hengqin Entry-Exit Inspection, Quarantine, and Supervision Management Measures

为促进粤澳更紧密合作，规范横琴检验检疫监督管理工作，根据《横琴总体发展规划》和出入境检验检疫有关法律法规，制定了《横琴出入境检验检疫监督管理办法》，现予以公布，自横琴“一线”、“二线”检验检疫监管设施验收合格之日起实行。

For the purpose of enhancing the close cooperation between Guangdong and Macao and regulating the administration of inspection, quarantine, and supervision in Hengqin, the Hengqin Entry-Exit Inspection, Quarantine, and Supervision Management Measures has been formulated and is hereby promulgated. The Measures shall enter into force upon formal approval of Hengqin's “first line” and “second line” inspection, quarantine, and supervision facilities.

附件：横琴出入境检验检疫监督管理办法

Annex: Hengqin Entry-Exit Inspection, Quarantine, and Supervision Management Measures

中华人民共和国国家质量监督检验检疫总局

2013 年 4 月 1 日

General Administration of Quality Supervision, Inspection and
Quarantine of the People's Republic of China
April 1, 2013

横琴出入境检验检疫监督管理办法

Hengqin Entry-Exit Inspection, Quarantine, and Supervision Management Measures

第一章 总 则

Chapter I General Provisions

第一条 为促进粤澳更紧密合作，规范横琴检验检疫监督管理工作，根据《中华人民共和国进出口商品检验法》及其实施条例、《中华人民共和国进出境动植物检疫法》及其实施条例、《中华人民共和国国境卫生检疫法》及其实施细则、《中华人民共和国食品安全法》及其实施条例以及其他有关法律法规和《横琴总体发展规划》，制定本办法。

Article 1 These Measures are formulated for the purpose of enhancing the close cooperation between Guangdong and Macao and regulating the administration of inspection, quarantine, and supervision in Hengqin, in accordance with the Law of the People's Republic of China on Import and Export Commodity Inspection and its implementing provisions, the Law of the People's Republic of China on the Entry and Exit Animals and Plants Quarantine and its implementing provisions, the Frontier Health and Quarantine Law of the People's Republic of China and its implementing provisions, the Food Safety Law of the People's Republic of China and its implementing provisions, and other relevant laws and regulations together with the Overall Plan

for Development in Hengqin.

第二条 本办法适用于进出横琴的人员及其携带物、货物及其包装、交通运输工具以及横琴的进出口贸易关系人的检验检疫和监督管理。

Article 2 These Measures shall be applicable to the inspection, quarantine, and supervisory management of the entry into and exit from Hengqin Island by persons and their belongings, goods and their packages, means of transport, and relevant parties of the import and export concerning Hengqin.

横琴与澳门之间的口岸设定为“一线”管理，横琴与内地之间的特殊口岸区域监管线设定为“二线”管理。

The ports between Hengqin and Macao shall be subject to the “first line” supervision, and the supervision line of special port areas between Hengqin and the inland shall be subject to the “second line” supervision.

第三条 国家质量监督检验检疫总局（以下简称国家质检总局）主管横琴“一线”、“二线”和横琴区域的检验检疫和监督管理工作。

Article 3 The General Administration of Quality Supervision, Inspection and Quarantine (hereinafter referred to as the AQSIQ), shall be in charge of supervision, inspection and quarantine at the Hengqin “first line”, “second line” and the Hengqin region.

珠海出入境检验检疫局和设在横琴的出入境检验检疫机构（以下简称横琴检验检疫机构）具体负责横琴“一线”、“二线”和横琴区域的检验检疫和监督管理工作。

The Zhuhai City Entry-Exit Inspection & Quarantine Bureau and entry-exit inspection & quarantine agencies set up in Hengqin shall be specifically responsible for the “first line”, “second line” and regional supervision, inspection and quarantine.

第四条 横琴检验检疫机构按照先行先试、风险管理、便捷高效的原则，开展“一线”、“二线”和横琴区域的检验检疫和监督管理工作。

Article 4 Hengqin inspection & quarantine agencies shall conduct their entry-exit supervision, inspection and quarantine on the principles of trial, exploration, risk control, convenience and high efficiency in the Hengqin “first line”, “second line” and the Hengqin region.

第五条 横琴检验检疫机构在横琴“一线”承担出入境人员和携带物、交通运输工具的检疫功能，承担货物入境申报备案和重点监管货物的检验检疫查验功能；在横琴“二线”主要承担货物的进出境检验检疫报检和查验监管功能。

Article 5 Hengqin inspection & quarantine agencies shall, at the “first line”, undertake entry-exit quarantine of persons and their belongings and means of transport as well as registration of entry goods and inspection of key regulated goods; at the “second line”, they shall undertake inspection, quarantine, checking and supervision of entry-exit goods.

第二章 “一线” 检验检疫

Chapter 2 “First line” Inspection & Quarantine

第六条 检验检疫机构对横琴“一线”口岸出入境人员及其携带的行李物品，按照现行查验模式监管。出入境人员的卫生检疫实行常态化无症状快速通关和有症状主动申报。境外发生突发公共卫生事件进入应急状态时，按国家质检总局应急处置有关要求执行。

Article 6 Hengqin inspection & quarantine agencies shall operate on the current inspection mode for persons entering and exiting and their belongings at “first line” ports. As regards health quarantines for persons entering and exiting, the agencies shall conduct fast release for healthy persons without any symptoms and require that any symptoms be immediately reported. In the event of an emergency state due to any public health emergency abroad, the agencies may conduct emergency disposal as per AQSIQ requirements.

第七条 “一线”口岸入境查验通道实行分类管理，对往返澳门与横琴之间的澳门居民采取便利通关查验模式。具体分类方法由珠海检验检疫局根据口岸实际确定。

Article 7 The entry inspection channels at “first line” ports shall be classified as per requirements by the Zhuhai Inspection & Quarantine Bureau according to the circumstances; a faster inspection shall be applied to Macao citizens traveling between Macao and Hengqin.

第八条 携带活动物犬或者猫进境的（每人仅限一只），进境时应具有官方出具的动物检疫证书和免疫接种证书。

Article 8 Persons entering with a live dog or cat (only one permitted per capita), the entry shall be accompanied by authority-issued certificates on animal quarantine and immunization.

对来自狂犬病非疫区、物主居所在横琴且满足一定隔离检疫条件的，允许实施居家隔离；来自狂犬病疫区的按现行规定实施隔离检疫，合格后放行

As regards those dogs from non-epidemic areas of rabies, whose owner resides in Hengqin, home quarantine may be permitted; as regards those from rabies-infected areas, quarantine shall be imposed in accordance with the existing regulations, and release shall be granted upon compliance in qualification.

第九条 经“一线”进出横琴的交通运输工具按现行模式管理。

Article 9 Transport vehicles through the “first line” shall be supervised as per existing mode.

对澳门牌照小客车、粤澳两地牌客货车实施“一站式”查验核放。

“One-stop” inspection and release shall be applied to passenger cars carrying Macao license plates and cars and trucks carrying both Guangdong and Macao license plates.

对入境停泊指定码头的休闲游艇，采用“申请人预申报、提交申报单”的方式办理通关手续；对船舶员工、游艇游客及其携带物品可采取集中申报。在判定无染疫的情况下，允许船员和游客先登岸再办理游艇查验手续。

As regards yachts entering and anchoring at specified wharfs, prior declaration shall be required, and collective declaration shall be applied to vessel workers, yacht tourists and their belongings; upon the condition of there being no infections or epidemics, the crew and tourists shall be allowed to land before the inspection of the entry yacht.

第十条 经“一线”进入横琴的货物，其收货人或者代理人应当向横琴检验检疫机构备案。

Article 10 As regards goods entering through the “first line” into Hengqin, the consignees or their surrogates shall register with Hengqin inspection & quarantine agencies for their records.

第十一条 进口货物涉及卫生检疫、动植物检疫和放射性检测的，应在“一线”实施检验检疫。经“一线”进入横琴的食品、化妆品、饲料和饲料添加剂、旧机电、可用作原料的固体废物、危险化学品及其包装、进入横琴后无法分清批次散装法检货物按照现行进出口商品检验模式管理。

Article 11 In the case of a health quarantine, animal/plant quarantine or detection of radioactivity, imported goods shall be inspected and quarantined at the “first line”. Current import-export inspecting modes shall be applied to foods, cosmetics, feeds and feed additives, used electromechanical products, recyclable solid wastes,

dangerous chemicals and their packages, and bulk goods under statutory inspection that cannot be divided into individual units upon the entry of Hengqin that enter through the “first line”.

第十二条 除第十一条所述外，原产澳门的法检货物在横琴销售使用的，免于检验。

Article 12 Except for those stated in Article 11, all goods originating in Macao under statutory inspection shall be exempt from inspection where they are for sale and use in Hengqin.

经“一线”以保税进境的法检货物在“二线”实施检验，复出境的免于检验。

Statutory-inspection goods that enter under bond via the “first line” shall be subject to inspection at the “second line” and be exempt from inspection when they re-exit.

除前两款所述外，经“一线”进口，在横琴销售、使用的法检货物，按照现行进出口商品检验模式监管。

Besides the preceding two clauses, current import-export inspection modes shall be applied to the statutory-inspection goods imported via the “first line” for sale and use in Hengqin.

第十三条 横琴生产、加工的出口工业品，除下列情形外，直接出口的可免于实施检验。

Article 13 Export industrial products produced or processed in

Hengqin and destined for export shall be exempted from inspection, except any one of the following conditions:

(一) 标明中国制造的;

(1) marked with words “made in China”;

(二) 使用中国注册商标的;

(2) using a registered trademark of China;

(三) 申领中国产地证明的;

(3) applying for a Chinese certificate of origin;

(四) 需要中国检验检疫机构出具检验检疫证书的。

(4) requesting the inspection and quarantine certificate issued by China Inspection and Quarantine(CIQ) agency.

第十四条 横琴生产、加工的除第十三条所述以外货物经“一线”出口按现行监管模式管理。

Article 14 Products (besides those mentioned in article 13) produced and processed in Hengqin and exported via the “first line” shall be subjected to the current supervision model.

“一线”进境货物，在横琴未经加工或加工后未发生实质性改变复出境的，出境时实施核销，免于检验。

Goods re-exiting Hengqin without undergoing processing or material alteration shall be verified at the "first line" and exempted from inspection.

第十五条 在横琴转口或者过境的货物按现行检验检疫管理规定实施监管。

Article 15 Goods transited via Hengqin shall be supervised according to the current inspection and quarantine administration regulations.

第十六条 对横琴与澳门之间往返的民用燃气气瓶出境时采取验证放行模式。

Article 16 Civil fuel gas cylinders carried between Hengqin and Macao shall be subjected to the customs clearance mode.

第三章 “二线” 检验检疫

Chapter 3 “Second line” Inspection & Quarantine

第十七条 “一线” 进境仅实施备案的法检货物，在“二线” 实施检验。

Article 17 Statutory-inspection goods only put on record at the “first line” shall be inspected at the “second line”.

第十一条所述情况的货物，经“二线” 进入内地免于检验检疫。

Goods described in Article 11 may be exempted from inspection as regards their entry via the “second line” to the inland.

第十八条 横琴企业使用非进口料件生产、加工的货物经“二线”输入内地销售、使用的，免于实施检验检疫。

Article 18 Goods produced and processed by Hengqin enterprises with non-imported materials, and entering mainland for sale or use via the “second line” shall be exempted from inspection and quarantine.

第十九条 从内地经横琴直接出口的法检货物，按现行模式管理。

Article 19 Statutory-inspection goods directly exported from the mainland via Hengqin shall be supervised in accordance with the current mode.

第二十条 从内地进入横琴，企业声明仅在横琴使用的货物，免于实施检验检疫。

Article 20 Goods entering from the mainland to Hengqin and allegedly for use in Hengqin only shall be exempted from inspection.

第二十一条 装载冷冻、易腐烂出口商品的交通运输工具在“二线”实施适载检验。

Article 21 Means of transportation for frozen or perishable goods for export shall be inspected for cargo-worthiness at the “second line”.

第四章 监督管理

Chapter 4 Supervision and Management

第二十二条 横琴进出口贸易关系人应当按照有关规定向检验检疫机构办理相关备案手续。

Article 22 Hengqin-based import-export trading related participants shall register at Hengqin inspection-quarantine agencies according to relevant regulations.

第二十三条 经“一线”进境的货物，由其收货人或者代理人（以下简称申请备案人）向横琴检验检疫机构申报备案。由申请备案人按以下情况申请核销：

Article 23 Goods entering the border via the “first line” shall apply for registration at Hengqin inspection-quarantine agencies by consignees or agents. Consignees may apply for verification according to the following requirements:

（一）从横琴经“二线”输入内地的，在“二线”实施核销；

(1) Goods imported from Hengqin to the mainland via "the second line" shall be verified at the “second line”;

（二）在横琴未经加工或加工后未发生实质性改变复出境的，在“一线”实施核销；

(2) Goods re-exiting Hengqin without undergoing processing or material alteration shall be verified at the “first line”;

(三) 限于横琴内加工、销售、使用的货物，向横琴检验检疫机构办理核销。

(3) Goods restricted to processing, sale and use within Hengqin shall be verified by Hengqin inspection-quarantine agencies.

第二十四条 对横琴已经获得危害分析与关键控制点体系认证的食品生产企业，除进口国（地区）有特殊注册要求的，申请出口食品生产企业备案时，可根据认证监管和具体风险分析情况采信认证结果、简化备案程序。

Article 24 Food production enterprises based in Hengqin with risk analysis and critical control point system certification, registration procedure for their export shall be simplified, except in the case that the importing countries (regions) have special requirements thereof.

第二十五条 在横琴生产的出口产品，除玩具外可暂免于出口商品注册（质量许可）。

Article 25 Export goods made in Hengqin, except toys, shall be temporarily exempted from export registration (quality license).

第二十六条 横琴用于设计、研发、产品测试、产品返修等业务的进口旧机电产品，经珠海检验检疫局核准，免于进口旧机电产品装运前检验。

Article 26 Imported used electronic mechanical products entering Hengqin for purposes of design, research, development, product testing, product repair, etc., after being approved by the Zhuhai Inspection and Quarantine Bureau, shall be exempted from import pre-shipment inspection.

第二十七条 列入强制性产品认证目录的商品经“一线”进入横琴时，用于科研、测试等符合免于办理强制性产品认证情形的，可采取便捷措施及时办理免办证明，并实施快速验放；从横琴经“二线”输入内地时，应当按强制性产品认证规定执行。

Article 27 Goods listed in the China Compulsory Certification (CCC) catalog imported to Hengqin via the “first line”, shall be granted the Certificate for CCC Exemption and allowed faster inspection and clearance for the purposes of scientific research and testing, etc.; when importing to the mainland via the “second line”, they shall be subjected the CCC rules.

第二十八条 检验检疫机构按有关规定对横琴“一线”实施卫生监督，在横琴实施动植物检疫监测。

Article 28 Inspection-quarantine agencies shall conduct health supervision at the “first line” and carry out inspection and quarantine for animals and plants in Hengqin.

第二十九条 除法律、行政法规另有规定外，进口货物经检验检疫，涉及人身财产安全、健康、环境保护项目不合格的，由横琴检验检疫机构责令当事人退运或者销毁；其他项目不合格的，可以在横琴检验检疫机构的监督下进行技术处理，经重新检验合格的，

方可销售或者使用。

Article 29 Unless otherwise specified in laws or regulations, imported goods regarded as unqualified after inspection or quarantine in terms of safety, sanitation or environment protection, shall be returned or destroyed by Hengqin inspection-quarantine agencies; when determined to be unqualified in other aspects, they shall be subjected to technical processing under the supervision of Hengqin inspection-quarantine agencies; upon approval as qualified products through re-inspection, they shall be put into sale or use.

第五章 附 则

Chapter 5 Supplementary Provisions

第三十条 横琴口岸检验检疫设施（包括“一线”和“二线”）应当符合国家对外开放口岸检验检疫设施建设管理的相关规定，并与横琴开发开放同步规划、同步设计、同步建设、同步验收。

Article 30 Hengqin port inspection-quarantine facilities (including the “first line” and “second line”) shall be compliant with state regulations on port inspection-quarantine facilities and shall be conducted following the parameters of simultaneous design, construction and inspection along with the development of Hengqin.

第三十一条 横琴企业生产的出口商品，凡符合《中华人民共和国进出口货物原产地条例》、区域贸易协定、普惠制方案等原产地规则的，可向横琴检验检疫机构申请签发相关原产地证书。

Article 31 Goods made in Hengqin for export, if they meet the requirements of the Regulations of the People's Republic of China on the Origin of Import and Export Goods, the Regional Trade Agreement, the Generalized System of Preference program and other rules of origin, shall apply to Hengqin inspection-quarantine agencies for issuing relevant Certificates of Origin.

第三十二条 违反本办法规定的，按照检验检疫有关法律法规规定处罚。

Article 32 Any breach of these measures shall be penalized by resorting to relevant inspection-quarantine laws or regulations.

第三十三条 本办法由国家质检总局负责解释。

Article 33 These measures shall be construed by the General Administration of Quality Supervision, Inspection and Quarantine of China (AQSIQ).

第三十四条 本办法自横琴“一线”、“二线”检验检疫监管设施验收合格之日起实行。本办法未尽事宜，适用现行检验检疫管理模式。

Article 34 These measures shall enter into force upon the formal acceptance of the “first line” and “second line” inspection-quarantine facilities herein. Any matters not covered herein shall be subjected to current supervision modes.

财关税〔2013〕17号

Cai Guan Shui〔2013〕No.17

关于横琴开发有关进口税收政策的通知

Notice from the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation on Import Tariff Policies for the Development of the Hengqin New Area

广东省财政厅，海关总署广东分署、拱北海关，广东省国家税务局：

Guangdong Provincial Department of Finance, Guangdong Branch, Gongbei Customs of the General Administration of Customs, Guangdong Provincial State Taxation Bureau:

为贯彻落实《国务院关于横琴开发有关政策的批复》（国函〔2011〕85号）精神，现就横琴开发有关进口货物税收政策通知如下：

For the purpose of promoting the spirit of the Written Reply of the State Council on Relevant Policies for the Development of Hengqin New Area (Guo Han〔2011〕No.85), we hereby announce that the import tariff policies for the development of Hengqin New Area shall be as follows:

一、有关进口税收政策

I. Import tariff policies

横琴开发的有关进口税收政策，除法律、法规和现行政策另有规定外，按照下列规定办理：

Unless otherwise stipulated by laws, regulations and existing policies, relevant import duty policies for the development of Hengqin New Area shall be subject to the following provisions:

1. 对从境外进入横琴与生产有关的下列货物实行备案管理，给予免税：横琴区内（以下简称区内）生产性的基础设施建设项目所需的机器、设备和建设生产厂房、仓储设施所需的基建物资；区内生产企业运营所需的机器、设备、模具及其维修用零配件；区内从事研发设计、检测维修、物流、服务外包等企业进口所需的机器、设备等货物。在“一线”不予免税的货物清单具体见本通知第二条。

1. The following production-related goods which are imported from outside China into the Hengqin New Area are subject to recording administration and duty-free treatment: machinery and equipment necessary for infrastructure construction projects for production purposes and capital construction articles necessary for the construction of production factories and warehousing facilities in the Hengqin New Area (hereinafter referred to as Hengqin Area); machinery, equipment and moulds as well as their spare parts for maintenance purposes necessary for the business operation of production enterprises in Hengqin Area; and goods such as machinery and equipment necessarily imported by enterprises in Hengqin Area which are engaged in research and development, test and maintenance services, logistics, and service outsourcing, etc. Please refer to Article II of this Notice for the specific list of commodities not to be exempt from taxes at the first line.

2. 对从境外进入横琴与生产有关的下列货物实行备案管理，给予保税：区内企业为加工出口产品所需的原材料、零部件、元器件、包装物料及消耗性材料；区内物流企业进口用于流转的货物。在“一线”不予保税的货物清单具体见本通知第三条。

2. The following production-related goods which are imported from outside China into Hengqin Area are subject to recording administration and customs bond treatment: raw materials, parts, components, packing materials and consumable materials necessary for the process of export products by enterprises in Hengqin Area; and goods imported by enterprises in Hengqin Area for circulation purposes. Please refer to Article III of this Notice for the specific list of commodities not to be bonded at the first line.

3. 货物从横琴进入内地按有关规定办理进口报关手续，按实际报验状态征税，在“一线”已完税的生活消费类等货物除外。

3. Goods entering from Hengqin Area into mainland China shall be subject to import customs clearance formalities according to relevant provisions and are subject to taxation according to inspection results; duty-paid goods for household consumption at the first line are excluded.

4. 横琴企业将免税、保税的货物（包括用免税、保税的料件生产的货物）销售给个人的，应按进口货物的有关规定补齐相应的进口税款。

4. Enterprises in Hengqin Area which sell duty-free, bonded goods

(including goods produced by using duty-free, bonded materials) to individuals shall make up the corresponding import taxes according to relevant provisions concerning the imported goods.

5. 对设在横琴的企业生产、加工并经“二线”销往内地的货物照章征收进口环节增值税、消费税。根据企业申请，试行对该内销货物按其对应进口料件或按实际报验状态征收关税政策，经实际操作并不断完善后再正式实施。

5. Goods which are produced and processed by enterprises established in Hengqin Area and sold to the mainland through the "second line" shall be subject to VAT at the stage of importation and consumption taxes according to regulations. According to enterprise applications, the policy for levy & collection of tariffs based on the corresponding imported materials or actual inspection status shall be put into trial use for the goods sold on the domestic market, and then, upon actual operation and continuous improvement, such policy shall be formally implemented.

二、在“一线”不予免税的货物清单

II. Specific list of commodities not to be exempt from taxes at the first line

在“一线”不予免税的货物包括：

1. 法律、行政法规和相关规定明确不予免税的货物。

Commodities not to be exempt from taxes at the first line include:

1. Commodities which are not to be exempt from taxes as expressly regulated by laws, administrative regulations and relevant regulations.

2. 国家规定禁止进口的商品。

2. Commodities which are banned from import by state regulations.

3. 商业性房地产开发项目进口的货物，即兴建宾馆饭店、写字楼、别墅、公寓、住宅、商业购物场所、娱乐服务业场馆、餐饮业店馆以及其他商业性房地产项目进口的建设物资、设备（如电梯、空调、水泥、钢材、大理石、灯具等建筑材料和装饰装修材料）。

3. Goods imported for commercial real estate development projects, i.e., construction materials, equipment (such as elevators, air conditioning, cement, steel, marble, lamps and other building materials and decoration materials) imported for building hotels, office buildings, villas, apartments, residences, commercial shopping centers, entertainment services venues, catering stores, restaurants and other commercial real estate projects.

4. 生活消费类货物，具体如下：

4. Living & consumer-type goods, details are as follows:

序号 No.	商品名称 Article Description	税则号列 Tariff Item	备注 Notes
1	活动物；动物产品 Live animals; animal products	第一章至第四章全部税号 All headings Nos. from Chapter 1 to Chapter 4	
2	食用蔬菜、根及块茎 Edible vegetables and certain roots and tubers	第七章全部税号 All headings Nos. of Chapter 7	
3	食用水果及坚果；柑橘属水果或甜瓜的果皮 Edible fruits and nuts; peels of citrus fruits or melons	第八章全部税号 All headings Nos. of Chapter 8	
4	咖啡、茶、马黛茶及调味香料；谷物 Coffee, tea, mate and spices; cereals	第九章全部税号；第十章全部税号 All headings Nos. of Chapter 9; all heading Nos. of Chapter 10	
5	制粉工业产品；麦芽；淀粉；菊粉；面筋 Products of the milling industry; malt; starches; inulin; wheat gluten	第十一章全部税号 All headings Nos. of Chapter 11	
6	含油子仁及果实；杂项子仁及果实 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit	1201-1208; 1211-1213 1201-1208; 1211-1213	
7	动、植物油、脂及其分解产品；精致的食用油脂 Animal or vegetable fats and oils and their cleavage products; prepared edible fats	1501-1517	
8	食品；饮料、酒及醋；烟草、烟草及烟草代用品的制品 Prepared foodstuffs; beverages, spirits and vinegar, tobacco and manufactured tobacco substitutes	第十六章至第二十二章全部税号；第二十四章全部税号；25010011 All headings Nos. from Chapter 16 to Chapter 22; all headings Nos. of Chapter 24; 25010011	

9	成品油 Finished oil	2710	
10	药品 Pharmaceutical products	第三十章全部税号 All headings Nos. of Chapter 30	
11	精油及香膏；芳香料制品及化妆品 Essential oils and resinoids; perfumery, cosmetic preparations	3301; 3303-3307	
12	肥皂、洗涤剂 Soap, washing preparations, etc.	第三十四章全部税号 All headings Nos. of Chapter 34	
13	烟火制品；火柴 Pyrotechnic products; matches	36041000; 3605	
14	塑料浴缸、淋浴盘等；塑料制的餐具、厨房用具等 Baths, shower-baths, etc. of plastics; tableware, kitchenware, etc. of plastics	3922; 3924-3926	
15	硫化橡胶制的卫生及医疗用品 Hygienic or pharmaceutical articles of vulcanized rubber	4014	
16	衣箱、提箱、小手袋等；皮革或再生皮革制的衣服及衣着附件 Trunks, suit-cases, vanity-cases, etc.; articles of apparel and clothing accessories, of leather or of composition leather	4202-4203	
17	毛皮制的衣服、衣着附件及其他制品；人造毛皮及其制品 Articles of apparel, clothing accessories and other articles of furskin; artificial fur and articles thereof	4303-4304	
18	木制的画框、相框、镜框等；木制餐具及厨房用具；衣架 Wooden frames for paintings,	4414; 4419; 44211000	

	photographs, mirrors, etc.; tableware and kitchenware, of wood; clothes hangers		
19	软木制品 Articles of cork	4503-4504	
20	稻草、秸杆、针茅或其他编结材料制品 等 Manufactures of straw, of esparto or of other plaiting materials	第四十六章全部税号 All headings Nos. of Chapter 46	
21	卫生纸、面巾纸等 Toilet or facial tissue stock, etc.	4803; 4817-4820	
22	书籍、报纸等 Printed books, newspapers, etc.	32159010; 第四十九章全部税号 32159010; All heading Nos. of C hapter 49	
23	羊毛、棉花、毛条 Wool, cotton, wool tops	5101; 51031010; 52010000; 52030000; 51051000、 51052100、51052900	
24	地毯及纺织材料的其他铺地制品; 特种 机织物; 簇绒织物等 Carpets and other textile floor coverings; special woven fabrics; tufted textile fabrics, etc.	第五十七章全部税号; 第五十 八章全部税号 All headings Nos. of Chapter 57; All heading Nos. of Chapter 58	
25	针织物及钩编织物; 针织或钩编的服装 及衣着附件; 非针织物或非钩编的服装 及衣着附件 Knitted or crocheted fabrics; articles of apparel and clothing accessories, knitted or crocheted; articles of apparel and clothing accessories, non-knitted or non-crocheted	第六十章至六十二章全部税号 All headings Nos. from Chapter 60 to Chapter 62	
26	其他纺织制成品等 Other textile articles, etc.	6301-6304; 6306-6309	
27	鞋、帽、伞、杖、鞭及其零件; 已加工 的羽毛及其制品; 人造花; 人发制品 Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks,	第六十四章全部税号; 6504-6507; 第六十六章至六十 七章全部税号 All headings Nos. of Chapter 64;	

	whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair	6504-6507; All headings Nos. from Chapter 66 to Chapter 67	
28	陶瓷产品 Ceramic products	6910-6912	
29	玻璃制品 Glassware	7013; 70200091、70200099	
30	天然或养殖珍珠、宝石或半宝石、贵金属、包贵金属及其制品; Natural or cultured pearls, precious or semi-precious stones. Precious metals, metals clad with precious metals, and articles thereof	第七十一章中除7112之外的其他全部税号 All headings Nos. other than 7112 of Chapter 71	
31	钢铁制品 Articles of iron or steel	7323-7324	
32	铜制品 Articles of copper	7418、74199950	
33	铝制品 Articles of aluminum	7615	
34	家用工具; 厨房或餐桌用具; 非电动的贱金属铃、钟等 Household tools; kitchen or tableware; bells, gongs, non-electric, of base metal	82055100; 8210; 82119100; 8213; 8214; 8215; 83013000; 8306	
35	空调器; 家用型冷藏箱; 家用洗碟机; 家用型洗衣机; 家用型缝纫机等家用器具 Air conditioning machines; refrigerators, household type; dishwashing machines, household type; household-type washing machines; household-type sewing machines and other domestic appliances	84151010-84158300; 84181010-84182990、 84183021、84183029、 84184021、84184029、 84185000; 84212110、 84213910、84219910; 84221100; 84231000; 84248910; 8450; 84511000; 84521010-84521099; 84529011-84529019	
36	微型计算机及外设; 电子计算器 Micro computers and peripherals; electronic calculators	84433110、84433190、 84433211、84433212、 84433213、84433219; 8470; 84713000、84714140、	税号 84716090 仅指 IC 卡读卡器 ; 税号 84717090 仅指

		84714940、84715040、 84716050、84716060、 84716071、84716072、 84716090、84717090； 85235110、85235120； 85258013；85284100、 85285110、85285190、85286100	移动硬盘；税号 85258013 仅指 计算机用网络 摄像头。 Heading No. of 84716090 only refers to IC car d reader； Heading No. of 84717090 only refers to mobile HDD； Heading No. of 85258013 only refers to PC Ca mera.
37	家用电动器具；手提式电灯；电话机； 音响设备；录像机；放像机；磁带；数 据存储器件等；摄像机；电视机 Household electric appliances； portable electric lamps；telephone sets；ste reo systems；VCRs； videoplayers；magnetic tapes；data storage devices，etc.；cameras； televisions	8509-8510；85121000；8513； 85161010-85162100、 85162920、 85162931-85162939、 85163100、 85164000-85167990； 85171100-85171220、 85171800、85176299、 85176910、85176990； 85181000-85185000；8519； 8521；8523； 85258012-85258013、 85258022-85258029、 85258032-85258039；8527； 85284910、85284990、 85285910、85285990、 85286910、85286990、 85287110-85287300	税号 85176990 仅指可视电话 Heading No. of 85176990 only refers to videop hone
38	车辆 Vehicles	8701-8703；8711-8712；8715； 87161000	
39	航空器 Aircraft	8801；88021100-88024020； 8804	
40	船舶 Vessels	8901；8903	
41	相机或摄录一体机镜头；望远镜；照相 机 Lens of cameras or camcorders； telescopes；cameras	85258022-85258029； 90021131、90021139； 90051000；90064000、 90065100、90065300、90065990	

42	钟表 Clocks	9101-9103、9105-9106	
43	乐器 Musical instruments	9201-9208	
44	座具；其他家具；弹簧床垫、寝具等； 灯具；活动房屋 Seating; other furniture;mattress supports, bedding, etc; lamps; prefabricated buildings	94012010-94018090; 94032000、 94034000-94038990; 9404; 94051000-94052000、 94053000; 9406	
45	玩具、游戏品、运动用品 Toys, games and sports articles	第九十五章全部税号 All headings Nos. of Chapter 95	
46	画笔、毛笔及化妆用的类似笔；旅行用 具；纽扣；圆珠笔；铅笔；打火机等 Artists' brushes, writing brushes and similar brushes for the application of cosmetics; travel appliances;buttons;ball point pens;pencils; lighters, etc.	96033010-96033090 ; 9605 ; 9606; 9608; 9609; 9613-9617; 9619	
47	艺术品、收藏品及古物 Works of art, collectors' pieces and antiques	第九十七章全部税号 All headings Nos. of Chapter 97	

5. 20 种不予减免税的商品中未列入上述生活消费类货物清单的其他商品。

5. Other living & consumer type commodities not listed above among the 20 kinds of commodities not exempt from taxes.

6. 其他与生产无关的货物。

6. Other goods not related to production.

三、在“一线”不予保税的货物清单

III. Specific list of commodities not to be bonded at the first line

在“一线”不予保税的货物包括：

1. 法律、行政法规和相关规定明确不予保税的货物。

Commodities not to be bonded at the first line include:

1. Commodities which are not to be bonded as expressly regulated in laws, administrative regulations and relevant regulations.

2. 国家规定禁止进口的商品。

2. Commodities which are banned from import by state regulations.

3. 商业性房地产开发项目进口的货物，即兴建宾馆饭店、写字楼、别墅、公寓、住宅、商业购物场所、娱乐服务业场馆、餐饮业店馆以及其他商业性房地产项目进口的建设物资、设备（如电梯、空调、水泥、钢材、大理石、灯具等建筑材料和装饰装修材料）。

3. Goods imported for commercial real estate development projects, i.e., construction materials, equipment (such as elevators, air conditioning, cement, steel, marble, lamps and other building materials and decoration materials) imported for building hotels, office buildings, villas, apartments,, residences, commercial shopping centers,

entertainment services venues, catering stores, restaurants and other commercial real estate projects.

4. 区内个人、企业和行政管理机构自用的生活消费类用品（具体商品范围同第二条中的“4”和“5”）。

4. Living & consumer-type goods (the specific range of goods is the same as items "4" and "5" of Article II) used by individuals, businesses and administrative bodies in Hengqin Area on their own.

5. 列入加工贸易禁止类目录的商品。

5. Goods listed in the Catalogue of Prohibited Commodities in Processing Trade

6. 其他与生产无关的货物。

6. Other goods not related to production.

四、其他有关事项

IV. Other related matters

根据政策执行的实际情况，并在保持政策相对稳定的前提下，由财政部会同有关部门适时调整在“一线”不予免税的货物清单和在“一线”不予保税的货物清单。

According to the actual situation of the implementation of policies and under the premise of ensuring the relative stability of policies, the

Ministry of Finance shall, in conjunction with relevant departments, adjust the list of commodities not to be exempt from taxes at the first line and the list of commodities not to be bonded at the first line.

本通知自横琴相关监管设施验收合格、正式开关运行之日起执行。

特此通知。

This Notice shall come into enforcement from the date of acceptance of relevant regulatory facilities and the formal commencement of operation in Hengqin Area.

The Notice is hereby given as above.

财政部 海关总署 国家税务总局
2013年5月20日

Ministry of Finance
General Administration of Customs
State Administration of Taxation
May 20, 2013

财税〔2014〕51号

Cai Shui〔2014〕No.51

财政部、海关总署、国家税务总局关于横琴、平潭开发有关增值税和消费税政策的通知

Notice from the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation on Relevant Value-added Tax and Consumption Tax Policies for the development of Hengqin and Pingtan

广东、福建省财政厅、国家税务局，海关总署广东分署、拱北海关、福州海关：

Finance Department and the State Taxation Bureau of Guangdong and Fujian province; the Guangdong Branch of the General Administration of Customs; the Gongbei Customs Office; and the Fuzhou Customs Office:

为了贯彻落实《国务院关于横琴开发有关政策的批复》（国函〔2011〕85号）和《国务院关于平潭综合实验区总体发展规划的批复》（国函〔2011〕142号）精神，现就横琴、平潭开发有关增值税和消费税政策通知如下：

In order to implement the spirit of the Written Reply of the State Council on Relevant Policies for the Development of the Hengqin New Area (Letter No.85〔2011〕, State Council) and the Official Reply of the State Council on the Overall Development Plan for Pingtan

Comprehensive Experimental Zone (Letter No.142 [2011] , State Council), you are hereby notified of the following relevant value-added tax (VAT) and consumption tax policies for the development of Hengqin and Pingtan:

一、增值税和消费税退税政策

I. Policies for refunds of VAT and consumption tax

(一) 内地销往横琴、平潭与生产有关的货物，视同出口，实行增值税和消费税退税政策。但下列货物不包括在内：

1. The selling of production-related goods from the Chinese mainland to Hengqin and Pingtan shall be deemed exports and the policies for refunds of VAT and consumption tax shall be implemented, excluding the following goods:

1. 财政部和国家税务总局规定不适用增值税退（免）税和免税政策的出口货物。

(1) Exported goods to which the VAT refund (or exemption) policy and tax exemption shall not apply in accordance with the provisions of the Ministry of Finance and the State Administration of Taxation;

2. 横琴、平潭的商业性房地产开发项目采购的货物。

商业性房地产开发项目，是指兴建（包括改扩建）宾馆饭店、写字楼、别墅、公寓、住宅、商业购物场所、娱乐服务业场馆、餐

饮业店馆以及其他商业性房地产项目。

(2) Goods that are purchased for commercial real estate development projects in Hengqin and Pingtan;
“Commercial real estate development projects” refers to the construction (including reconstruction and expansion) of hotels, office buildings, villas, apartments, dwelling houses, commercial shopping centers, entertainment service venues, catering shops and pavilions as well as other commercial real estate projects.

3. 内地销往横琴、平潭不予退税的其他货物。具体范围见附件。

(3) Other goods that are sold from the Chinese mainland to Hengqin and Pingtan and are not subject to tax refund. For specific scope, see the Annex; and

4. 按本通知第五条规定被取消退税或免税资格的企业购进货物。

(4) Goods that are purchased by enterprises disqualified from tax refund or tax exemption in accordance with the provisions of Article 5 of this Notice.

(二) 内地货物销往横琴、平潭，适用增值税和消费税退税政策的，必须办理出口报关手续（水、蒸汽、电力、燃气除外）。海关总署将货物经“二线”进入横琴、平潭的《进境货物备案清单》的电子信息提供给国家税务总局。

2. For goods (excluding water, vapor, electric power, and gas) that

are sold from the Chinese mainland to Hengqin and Pingtan, if the policies for refunds of VAT and consumption tax are applicable, the formalities for export customs declaration must be carried out. The General Administration of Customs shall provide electronic information on the Recorded List of Imported Goods for goods entering Hengqin and Pingtan via the “second line” to the State Administration of Taxation.

(三) 内地销往横琴、平潭的适用增值税和消费税退税政策的货物，销售企业在取得出口货物报关单（出口退税专用）后，应在中国电子口岸数据中心予以确认，并将取得的上述关单提供给横琴、平潭的购买企业，由横琴、平潭的购买企业向税务机关申报退税。申报退税时，应提供购进货物的出口货物报关单（出口退税专用）、进境货物备案清单、增值税专用发票、消费税专用缴款书（仅限于消费税应税货物）以及税务机关要求提供的其他资料。

3. For goods that are sold from the Chinese mainland to Hengqin and Pingtan and to which the policies for refunds of VAT and consumption tax are applicable, after obtaining the customs declaration form for exported goods (for export tax refund use only), sales enterprises shall make confirmation at the China E-port Data Center and provide the above form to the purchasing entities in Hengqin and Pingtan. The purchase entities in Hengqin and Pingtan shall make tax refund declarations to the tax authority and furnish the customs declaration form for exported goods (for export tax refund use only), the recorded list of imported goods, the special VAT invoice, the special payment certificate for consumption tax (limited to taxable goods on which consumption tax shall be paid) as well as other materials required by the tax authority.

税务机关应对企业申报退税的资料，与对应的电子信息进行核对无误后，按规定办理退税。

When no mistake is found upon checking the enterprise's materials for tax refund declaration against the corresponding electronic information, the tax authority shall handle tax refunds as required.

已申报退税的货物，其增值税专用发票上注明的增值税额，不得作为进项税额进行抵扣。已抵扣的进项税额，不得再申报退税。

For goods for which tax refunds have been declared, the amount of VAT indicated in the special VAT invoices may not be deducted as input tax. The input tax that has been deducted may not be declared for tax refund again.

(四) 退税公式。

增值税应退税额 = 购进货物的增值税专用发票注明的金额 × 购进货物适用的增值税退税率

4. Tax refund formula

Amount of refundable VAT = amount indicated in the special VAT invoice of purchased goods × tax refund rate of VAT applicable to purchased goods

从一般纳税人购进的按简易办法征税的货物和从小规模纳税人购进的货物，其适用的增值税退税率，按照购进货物适用的征收

率和退税率孰低的原则确定。

The applicable tax refund rate of VAT to the goods purchased from general taxpayers on which taxes are levied in the simple approach and the goods purchased from small-scale taxpayers shall be the lower of the applicable tax levy rate and the tax refund rate for the purchased goods.

消费税应退税额 = 购进货物的消费税专用缴款书上注明的消费税额

Amount of refundable consumption tax= amount of consumption tax indicated in the special payment certificate for consumption tax of purchased goods

二、横琴、平潭各自的区内企业之间销售其在本区内的货物，免征增值税和消费税。但上述企业之间销售的用于其本区内商业性房地产开发项目的货物，以及按本通知第五条规定被取消退税或免税资格的企业销售的货物，应按规定征收增值税和消费税。

II. Goods that are sold among enterprises in Hengqin and Pingtan within their respective jurisdiction shall be exempted from VAT and consumption tax. However, the VAT and consumption tax on the goods that are sold by the above enterprises for commercial real estate development projects within their respective jurisdiction and the goods that are sold by enterprises disqualified from tax refund or tax exemption in accordance with the provisions of Article 5 of this Notice shall be levied under relevant provisions.

三、横琴、平潭已享受免税、保税、退税政策的货物销往内地，除在“一线”已完税的生活消费类等货物外，按照有关规定征收进口税收。

III. Except for consumer goods for which taxes have been paid at the “first line”, import taxes on goods that are sold from Hengqin and Pingtan to the Chinese mainland and have enjoyed the tax exemption policy, bonded policy, or tax refund policy shall be levied in accordance with the relevant provisions.

四、横琴、平潭的在“一线”已完税的生活消费类等货物销往内地的，由税务机关按照现行规定征收增值税和消费税。

IV. For consumer goods for which taxes have been paid at the “first line”, and that are sold from Hengqin and Pingtan to the Chinese mainland, the tax authority shall, according to the existing provisions, levy VAT and consumption taxes.

五、横琴、平潭的企业应单独核算按照本通知第一条或第二条规定退税或免税的货物。主管税务机关发现企业未按规定单独核算的，取消其享受本通知规定的退税和免税资格2年，并按规定予以处罚。

V. Enterprises in Hengqin and Pingtan shall conduct separate accounting of goods that are subject to tax refund or tax exemption in accordance with Article 1 or Article 2 of this Notice. When the competent tax authority finds that an enterprise fails to conduct separate accounting as required, the enterprise shall be disqualified from enjoying tax refunds and tax exemptions as prescribed in this Notice for

two years and shall be punished under relevant provisions.

六、横琴、平潭的商业性房地产开发项目，由各自的区管委会行业主管部门会同当地财政、国税部门联合认定。

VI. Commercial real estate development projects in Hengqin and Pingtan shall be jointly determined by the relevant industry authority of the management committee within their respective jurisdiction, the local public finance department and the state taxation bureau.

七、本通知有关增值税和消费税退税、免税的具体管理办法，由国家税务总局另行制定。

VII. Specific measures for the administration of tax refunds and tax exemptions for VAT and consumption taxes in this Notice shall be separately developed by the State Administration of Taxation.

八、本通知自相关监管设施验收合格、正式开关运行之日起执行。增值税和消费税退税政策的执行时间，以出口货物报关单（出口退税专用）上注明的出口日期为准。

VIII. This Notice shall come into force upon the approval of relevant supervision facilities and official operation of the customs offices. The date of implementation of policies for refunds of VAT and consumption tax depends on the export date indicated on the customs declaration form for exported goods (for export tax refund use only).

附件：内地销往横琴、平潭不予退税的货物清单

Annex: List of Goods Sold from the Chinese Mainland to Hengqin
and Pingtan not Eligible for Tax refunds

财政部 海关总署 国家税务总局
2014年6月11日

Ministry of Finance General Administration of Customs
State Administration of Taxation
June 11, 2014

附件: Annex:

内地销往横琴、平潭不予退税的货物清单

List of Goods Sold from the Chinese Mainland to Hengqin and Pingtan without Tax Refund

序号 No.	所属海关 税则章节 related tariff chapter	涉及海关税则号 referred tariff chapter number	货物名称 descriptions of goods
1	第 9 章 Chapter 9	整章 entire chapter	咖啡、茶及调味香料 coffee, tea and aromatic flavoring
2	第 17 章 Chapter 17	整章 entire chapter	糖及甜食 sugar and sweets
3	第 18 章 Chapter 18	整章 entire chapter	可可及可可制品 cocoa and cocoa products
4	第 19 章 Chapter 19	整章 entire chapter	谷物、粮食粉、淀粉或乳制品; 糕饼点心 cereal, grain powder, starch or dairy products; cake and dessert
5	第 22 章 Chapter 22	整章 entire chapter	饮料、酒及醋 drink, alcohol and vinegar
6	第 24 章 Chapter 24	整章 entire chapter	烟草及其制品 tobacco and any tobacco products
7	第 27 章 Chapter 27	2710	成品油 petroleum products
8	第 33 章 Chapter 33	3301、3303—3307	精油及香膏; 芳香料制品及化妆品 essential oil and balm; aromatic products and cosmetics
9	第 34 章 Chapter 34	整章 entire chapter	肥皂、洗涤剂、润滑剂、蜡烛等 soap, detergent, lubricant, candle, etc.
10	第 36 章 Chapter 36	360410	烟花, 爆竹 fireworks and crackers

11	第 42 章 Chapter 42	4202、4203	公文包、高尔夫球包等；皮革手套等 briefcases, golf bags, etc.; gloves, etc.
12	第 43 章 Chapter 43	4303、4304	毛皮制的衣服、衣着附件及其他物品；人造毛皮及其制品 furry clothes, clothing accessories and other products; artificial furs and their products
13	第 44 章 Chapter	4409、4419	实木地板、木制一次性筷子 solid wood floor and wooden disposable chopsticks
14	第 60 章 Chapter 60	整章 entire chapter	针织物及钩编织物 knitted fabric and crocheted fabric
15	第 61 章 Chapter 61	整章 entire chapter	针织或钩编的服装及衣着附件 knitted or crocheted clothes or clothing accessories
16	第 62 章 Chapter 62	整章 entire chapter	非针织或非钩编的服装及衣着附件 clothes and clothing accessories that are not knitted or crocheted
17	第 63 章 Chapter 63	6301—6304、6306—6309	其他纺织制成品；成套物品等 other textile products; sets, etc.
18	第 64 章 Chapter 64	6401—6405	鞋靴 shoes
19	第 65 章 Chapter 65	6504—6506	帽 hats
20	第 66 章 Chapter 66	6601	伞 umbrellas
21	第 71 章 Chapter 71	7101—7111、7113—7118	天然或养殖珍珠、宝石或半宝石、贵金属、包贵金属及其制品；仿首饰；硬币 natural or cultured pearls, precious or semi-precious stones, precious metals, metal products; imitation jewelry; coins

22	第 84 章 Chapter 84	84031010、841510—841583、 841810—841829、84183021、 84183029 、 84184021 、 84184029 、 84212110 、 84213910 、 84219910 、 84221100 、 84231000 、 84248910、845011—845020、 845110、845210、845290、 847130、84714140、84714940、 84715040 、 84716050 — 84716090、84717090	家用型热水锅炉、空调器、冰箱、家用型 净水器、家用型洗碗机、家用称、家用型 洗衣机、干衣机、家用型缝纫机、便携式 自动数据处理设备等 household hot water boilers, air-conditioners, refrigerators, household water purifiers, household dishwashers, household weight balances, household washing machines, clothes dryers, household sewing machines, portable automatic data processing equipment, etc.
23	第 85 章 Chapter 85	850811、8509、8510、851310、 851610、85162920—85162939、 851631、851640—851679、 85171100—85171220、851718、 85176299 、 851769 、 851810—851850、8519、8521、 8523、85258012、85258013、 85258022 — 85258029 、 85258032—85258039、8527、 852861、852869、85287110— 85287300	真空吸尘器、榨汁机、电动剃须刀、手电 筒、电热水器、空间加热器、电吹风机、 电熨斗、无绳电话机、耳机、录音机、录 像机、(VCD/DVD) 播放机、光盘、摄像机、 照相机、摄录一体机、收音机、投影机、 电视机等 vacuum cleaners, juicesr, electric shavers, flashlights, electric water heaters, air space heaters, electric hair dryers, electric irons, cordless telephones, headsets, sound recorders, video tape recorders, (VCD/DVD) players, light disks, cameras, camcorders, radios, projectors, TVs, etc.
24	第 87 章 Chapter 87	8701—8703、8711—8712、 8715、871610	小轿车、摩托车、自行车、婴儿车、野营 用厢式挂车等 Sedans, motorbikes, bikes, buggies, camping used van trailer, etc.
25	第 88 章 Chapter 88	8801、88021100—88024020、 8804	气球、飞机、降落伞等 balloons, planes, parachutes, etc.
26	第 89 章 Chapter 89	8901、8903	客船、快艇等 passenger ships, yachts, etc.
27	第 90 章 Chapter 90	90021131、90021139、90031、 9004、90051、90064、900651、 900653、90065990	相机镜头、眼睛架、太阳镜、望远镜、照 相机等 camera lens, spectacle frame, sunglasses, telescopes, cameras, etc.
28	第 91 章 Chapter 91	9101—9103、9105—9106	钟表 timekeepers

29	第 92 章 Chapter 92	9201—9208	乐器 instruments
30	第 95 章 Chapter 95	整章 entire chapter	玩具、游戏品、运动用品 toys, game products and sporting equipment
31	第 96 章 Chapter 96	9608、9613—9616	圆珠笔、钢笔、打火机、烟斗、梳子、粉扑等 ball pens, pens, lighters, flatirons, combs, powder puffs, etc.
32	第 97 章 Chapter 97	整章 entire chapter	艺术品、收藏品及古物 artwork, collections and antiques

粤财法〔2012〕93号

Yue Cai Fa〔2012〕No. 93

关于印发《广东省财政厅关于在珠海市横琴 新区工作的香港澳门居民个人所得税税负 差额补贴的暂行管理办法》的通知

Notice on Issuing the Interim Regulation of Guangdong Provincial
Department of Finance on Subsidizing the Individual Income Tax
Discrepancy for Hong Kong & Macao Residents Working in the
Hengqin New Area of Zhuhai

珠海市财政局：

Guangdong Provincial Department of Finance:

根据省政府《关于加快横琴开发建设的若干意见》(粤府〔2012〕30号)关于“对在横琴工作的香港、澳门居民缴纳的个人所得税与香港、澳门个人所得税税负差额予以补贴，补贴经费来源由省政府统筹解决”的规定，我厅牵头会同有关部门制定了《广东省财政厅关于在珠海市横琴新区工作的香港澳门居民个人所得税税负差额补贴的暂行管理办法》，现印发给你局，请遵照执行。在执行中如有问题请及时向我厅反映。

In accordance with the provision stating that “The discrepancy between the individual income tax actually paid by Hong Kong and Macao residents working in Hengqin and the resident’s tax liability

calculated under the tax laws of Hong Kong and Macao shall be subsidized, and the subsidy funds shall be solved comprehensively by the provincial government” in the Opinions on Speeding up Development and Construction of Hengqin (Yue Fu [2012] No.30), our department has formulated the Interim Regulation of Guangdong Provincial Department of Finance on Subsidizing the Individual Income Tax Discrepancy for Hong Kong & Macao Residents Working in the Hengqin New Area of Zhuhai and it is hereby issued to your bureau with the expectation of faithful enforcement. Please report to our department in a timely manner in the case of any problem encountered during implementation.

广东省财政厅

2012年12月27日

Guangdong Provincial Department of Finance

December 27, 2012

广东省财政厅关于在珠海市横琴新区工作的 香港澳门居民个人所得税税负差额补贴 的暂行管理办法

Interim Regulation of Guangdong Provincial Department of Finance on
Subsidizing the Individual Income Tax Discrepancy for Hong Kong &
Macao Residents Working in the Hengqin New Area of Zhuhai

第一章 总 则

Chapter I General Provisions

第一条 为规范在横琴工作的香港、澳门居民个人所得税税负差额补贴管理，根据《中华人民共和国个人所得税法》及其实施条例，制定本办法。

Article 1 The Regulation is formulated for the purpose of standardizing the management of subsidies for individual income tax discrepancy for Hong Kong and Macao residents working in the Hengqin New Area (hereinafter referred to as Hengqin) of Zhuhai in accordance with the Individual Income Tax Law of the People's Republic of China and its implementation regulations.

第二条 对在横琴工作的香港、澳门居民实际缴纳的个人所得税税款与其个人所得按照香港、澳门地区税法测算的应纳税款的差额，按本办法给予补贴。

Article 2 The discrepancy between the individual income tax actually paid by the Hong Kong and Macao resident working in Hengqin and the resident's tax liability calculated under the tax laws of Hong Kong and Macao shall be subsidized abiding by the present Regulation.

第三条 本办法所称的在横琴工作，是指因工作关系而在横琴任职、受雇或在横琴提供独立个人劳务。

Article 3 Working in Hengqin herein refers to holding a post, being employed, or providing independent personal service in Hengqin.

本办法所称的香港、澳门居民，是指拥有香港、澳门居民身份的个人。

Hong Kong or Macao residents herein refer to individuals holding Hong Kong or Macao resident status.

本办法所称的个人所得，是指按照《中华人民共和国个人所得税法》及其实施条例规定的十一项应税所得。

Individual income herein refers to the 11 types of taxable income as stipulated by the Individual Income Tax Law of the People's Republic of China and its implementation regulations.

本办法所称的补贴，是指对上述个人所得在横琴实际缴纳的个人所得税税款和上述所得按照香港、澳门地区税法测算的应纳税款的差额给予的全额补贴。

The subsidies herein refers to the full amount of subsidies for the discrepancy between the individual income tax actually paid by the Hong Kong and Macao resident working in Hengqin for the above-mentioned individual income and the resident's tax liability calculated under the tax laws of Hong Kong and Macao for the above-mentioned individual income.

第四条 在横琴工作的香港、澳门居民个人所得税税负差额补贴资金，分别由省级和市县各负担 50%。

Article 4 The subsidies for individual income tax discrepancy for Hong Kong and Macao residents working in Hengqin shall be funded by provincial and municipal authorities; each provides 50% of the payment.

省级负担部分，由省财政厅根据珠海市汇总上报的审批金额和相关申请资料核定，并通过省级批复决算方式将资金下拨至珠海市财政局，再由珠海市财政局转拨至横琴财政部门。

Funding at the provincial level shall be verified by the Guangdong Provincial Department of Finance in accordance with the approved amount and relevant application materials collected and submitted by Zhuhai Municipality, and allocated to the Zhuhai Finance Bureau through final accounts in the manner of provincial written reply, before being transferred to the Hengqin financial sector from the Zhuhai Finance Bureau.

珠海市财政局应于每年 8 月 31 日前，向省财政厅申报下一年度预算资金，由省财政厅审核后按规定编报支出预算。

The Zhuhai Finance Bureau shall declare the budget fund of the next year to the Guangdong Provincial Department of Finance by August 31 annually, and the Guangdong Provincial Department shall compile the expenditure budget in accordance with relevant provisions after auditing.

第二章 申请

Chapter II Application

第五条 可享受补贴的纳税义务人，应向横琴财政部门提出申请。

Article 5 Taxpayers eligible for the subsidies shall file an application at the Hengqin financial sector.

申请可以由纳税义务人本人提出，也可委托代扣代缴义务人或代理人提出。

The taxpayers may file the application in person, or entrust it to the withholding obligors or surrogates.

第六条 申请每年度办理一次，对上一年度补贴的申请截止日为下一年度的6月30日。

Article 6 The application shall be conducted annually. The application deadline for subsidies of the previous year is June 30.

第七条 纳税义务人提出申请时应提交以下资料：

Article 7 The taxpayers shall submit the following materials for application:

(一) 个人所得税税负差额补贴申请表；

1. Application form of subsidy for individual income tax discrepancy

(二) 香港、澳门居民永久性身份证或者香港、澳门相关部门出具的居民身份证明；

2. Hong Kong/ Macao permanent residence identity card or certificate of residence identity issued by relevant departments of Hong Kong/ Macao

(三) 在横琴工作的劳动关系证明或劳务合同；

3. Certificate of labor relationship in Hengqin or labor contract

(四) 横琴地税部门提供的上一年度的个人所得税完税证明；

4. Duty-paid proof issued by local Hengqin tax authority for the individual income tax of the previous year

(五) 香港、澳门地区税务部门或者注册会计师事务所出具的应纳税额的税务鉴证报告；

5. Attestation report on the tax amount payable to the applicant issued by the tax authority of Hong Kong/ Macao or a certified public accounting firm

(六) 香港、澳门居民在中国内地开户的银行账号;

6. Number of bank account opened in mainland China by the Hong Kong/ Macao resident

(七) 任职单位(代扣代缴义务人)营业执照和税务登记证(代扣代缴义务人申请适用);

7. Business license and tax registration certificate of the employer (i.e. the withholding obligor) (applicable when the application is filed by the withholding obligor)

(八) 提供独立个人劳务的需提供临时税务登记证明材料;

8. Proof of temporary tax registration in the case of the applicant being the independent personal service provider

(九) 书面授权委托书(代理人申请适用)。

9. Written power of attorney (applicable when the application is filed by the surrogate)

第三章 受理、审核与执行

Chapter III Case Acceptance, Examination, and Implementation

第八条 横琴财政部门负责受理、审核申请，并负责补贴的执行工作。

Article 8 The financial sector of Hengqin shall be responsible for the acceptance and examination of the application and the implementation of subsidizing.

第九条 横琴财政部门应当自收到申请之日起5日内分别进行如下处理：

Article 9 The financial sector of Hengqin shall handle the application as follows within five days after receipt:

(一) 申请材料齐全且表述清楚的，决定予以受理，并书面出具受理回执；

1. Where the application dossier is complete and clearly stated, the authority shall accept the case and issue a written receipt of acceptance.

(二) 申请材料不齐全或者表述不清楚的，应当书面告知申请人补正。补正通知应当载明需要补正的事项和合理的补正期限。补正申请材料所用时间不计入申请审理期限。逾期不告知的，自收到申请材料之日起即为受理。

2. Where the application dossier is not complete or is stated unclearly, a written notification shall be issued to the applicant. The written notification shall specify all the supplements and amendments to be made and a reasonable time limit for supplementation or

correction. The time for supplementing and correcting the application dossier shall be considered apart from the time limit of examination. If the applicant is not informed within five days, the application shall be deemed as accepted from the date of receipt of the application materials.

第十条 有以下情形之一的，决定不予受理，并书面告知申请人：

Article 10 The application shall not be accepted and a written decision of non-acceptance shall be issued to the applicant in any of the following situations:

(一) 申请人、申请事项不符合本办法第三条规定条件的；

1. The applicant or item of application does not conform to the provisions of Article 3 of the present Regulation.

(二) 申请材料不齐全或者表述不清楚，无正当理由逾期不补正的；

2. The application dossier is not complete or is stated unclearly, and is not supplemented or corrected within the specified time limit without justified reasons.

(三) 重复申请差额补贴的。

3. The applicant submits multiple applications for subsidy for tax discrepancy.

第十一条 横琴财政部门应当自申请受理之日起 60 日内予以审核并作出决定。

Article 11 The financial sector of Hengqin shall examine the application and make a decision within 60 days from the date of acceptance.

情况复杂，不能在规定期限内予以审核并作出决定的，经横琴财政部门负责人批准，可以适当延长，并告知申请人，但是延长期限最多不超过 30 日。

In case that a complicated situation arises and the authority cannot finish the examination and reach a decision within the prescribed period, the time for examination can be extended moderately with the approval of the head of the Hengqin financial sector. The extension shall not exceed 30 days and the applicant shall be notified .

第十二条 补贴资金实行国库集中支付，由横琴财政部门按国库集中支付管理规定拨付给申请人。

Article 12 The subsidy fund shall be paid by the centralized treasury payment system and appropriated to the applicant by the Hengqin financial sector in accordance with the provisions regarding the national treasury centralized payment.

第十三条 横琴财政部门应当结合工作实际制定相关管理规定，并接受珠海市财政局、审计局等部门依法实施的监督检查。

Article 13 The Hengqin financial sector shall formulate relevant administrative provisions in accordance with actual work conditions, and subject to the supervision and inspection enforced by authorities including the Zhuhai Finance Bureau and the Zhuhai Audit Bureau pursuant to laws.

珠海市财政局应当定期将补贴的申请及支付情况上报省财政厅，并接受省财政厅、省计厅等部门依法实施的监督检查。

The Zhuhai Finance Bureau shall report the subsidy application and payment to the Guangdong Provincial Department of Finance regularly, and shall be subject to the supervision and inspection of the authorities including the Guangdong Provincial Department of Finance and the Guangdong Provincial Audit Office pursuant to laws.

申请人提交的申请材料必须真实有效，存在骗取补贴行为的，按照《财政违法行为处罚处分条例》予以处理。

The application materials submitted by the applicant must be real and valid; subsidy frauds shall be dealt with in accordance with the Provisions on Punishments of Illegal Financial Activities.

第四章 附 则

Chapter IV Supplementary Provisions

第十四条 按本办法规定填报或提交的资料应采用中文文本。相关资料原件为外文文本且横琴新区财政部门根据有关规定要求翻译成中文文本的，申请人应按要求翻译成中文文本。

Article 14 Materials prepared or submitted following the present Regulation shall be in Chinese. The applicant shall translate the related materials to Chinese where the original copy is in foreign language and is required to be translated into Chinese by the Hengqin financial sector in accordance with relevant provisions.

第十五条 纳税义务人根据本办法规定取得的补贴款免征个人所得税。

Article 15 Subsidies obtained by the taxpayers in accordance with the current Regulation shall be exempt from individual income tax.

第十六条 本办法关于申请审理期间有关“5日”的规定是指工作日，不含节假日。

Article 16 The time frame of five days concerning the application examination specified in the Regulation includes working days only, excluding holidays.

第十七条 本办法自2013年1月1日起施行。

Article 17 The Regulation shall enter into effect as of January 1, 2013.

财税〔2014〕23号

Caishui〔2014〕No. 23

财政部 国家税务总局关于广东横琴新区 个人所得税优惠政策的通知

Notice Regarding Individual Income Tax (IIT) preferential policies of
Guangdong Hengqin New Area

广东省财政厅、地方税务局：

Department of Finance of Guangdong Province and Guangdong Local
Taxation Bureau:

根据国务院有关批复精神，现就广东横琴新区有关个人所得税政策通知如下：

According to the spirit of approval by the State Council, you are hereby notified of individual income tax preferential policies in Guangdong Hengqin New Area:

一、在横琴新区工作的香港、澳门居民，应按照《中华人民共和国个人所得税法》的有关规定，缴纳个人所得税。

1. Hong Kong and Macao residents working in Hengqin shall be subject to IIT according to the PRC IIT Law.

二、广东省人民政府根据《国务院关于横琴开发有关政策的批

复》(国函〔2011〕85号)有关规定,分别按不超过内地与港、澳地区个人所得税负差额,给予在横琴新区工作的香港、澳门居民的补贴,免征个人所得税。

2. The financial subsidy provided to the aforesaid residents by Guangdong provincial people's government according to Written Reply of the State Council on Relevant Policies for the Development of Hengqin New Area (Guohan〔2011〕No. 85) shall cover IIT paid in Hengqin in excess of the tax payable computed on the same income according to Hong Kong/Macao IIT laws. The financial subsidy shall be exempt from IIT.

三、本通知所称香港居民,是指根据香港特区政府《入境条例》规定取得香港永久性居民身份的个人。所称澳门居民,是指根据澳门特区正负第8/1999号法律取得澳门永久性居民身份的个人。

3. Hong Kong residents in this Notice refer to Hong Kong individuals who have obtained permanent resident status according to the Immigration Ordinance of Hong Kong Special Administrative Region. Macao residents refer to those who have obtained Macao permanent resident identities according to Law No. 8/1999 of Macao Special Administrative Region.

四、本通知所称横琴新区是指国务院2009年8月批复的《横琴总体发展规划》规划的横琴岛范围。

4. Hengqin New Area in this Notice refers to the territory defined in the Overall Development Planning of Hengqin by the State Council in August, 2009.

五、本通知自 2013 年 1 月 1 日起至 2020 年 12 月 31 日止执行。

5. This Notice is effective from January 1, 2013 to December 31, 2020.

中华人民共和国财政部 国家税务总局
2014 年 5 月 8 日印发

Ministry of Finance of People's Republic of China
State Administration of Taxation
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