

海南自由贸易港政策早期安排十八条

Eighteen Early Arrangements for Hainan Free Trade Port

一、加强海关特殊监管区域建设。在洋浦保税港区等具备条件的海关特殊监管区域率先实行“一线”放开、“二线”管住的进出口管理制度。根据海南自由贸易港建设需要，增设海关特殊监管区域。

1.Strengthen the establishment of Special Customs Supervision Zones.

An import export management system featuring "free flow through the first line and efficient control at the second line" will be adopted first by Yangpu Bonded Port Area and other qualified Special Customs Supervision Zones. More special customs supervision zones will be set up based on the need for the construction of Hainan Free Trade Port.

二、实行部分进口商品零关税政策。除法律法规和相关法规规定明确不予免税、国家规定禁止进口的商品外，对企业进口自用的生产设备，实行“零关税”负面清单管理；对岛内进口用于交通运输、旅游业的船舶、航空器等营运用交通工具及游艇，实行“零关税”正面清单管理；对岛内进口用于

生产自用或以“两头在外”模式进行生产加工活动（或服务贸易过程中）所消耗的原辅料，实行“零关税”正面清单管理；对岛内居民消费的进境商品，实行正面清单管理，允许岛内免税购买。对实行“零关税”清单管理的货物及物品，免征进口关税、进口环节增值税和消费税。清单内容由有关部门根据海南实际需要和监管条件进行动态调整。放宽离岛免税购物额度至每年每人 10 万元，扩大免税商品种类。

2. Implement zero-tariff policy on certain imported goods.

Except for goods prohibited from tariff exemption or import by laws and regulations:

The zero-tariff negative list management will apply to production equipments imported by enterprises for own use;

The zero-tariff positive list management will apply to following goods:

--Ships, aircrafts, other means of transport and yachts imported to the island for transportation and tourism;

--Raw and auxiliary materials imported for production within Hainan, or for processing trade (or in the process of trade in service) of which final products would be exported to overseas markets;

--Imported goods consumed by residents of Hainan.

Goods and items under the management of zero-tariff lists will be exempt from import duties, import value-added tax and consumption tax.

The lists will be dynamically adjusted by relevant departments according

to practical demand and supervision requirements of Hainan. The quota for offshore duty-free shopping will be raised to 100,000 yuan per person per year, and the categories for duty-free goods will be expanded.

三、减少跨境服务贸易限制。在重点领域率先规范影响服务贸易自由便利的国内规制。制定出台海南自由贸易港跨境服务贸易负面清单，给予境外服务提供者国民待遇。建设海南国际知识产权交易所，在知识产权转让、运用和税收政策等方面开展制度创新，规范探索知识产权证券化。

3. Reduce restrictions on cross-border trade in service.

Take initiatives to standardize domestic rules and regulations that affect the facilitation of trade in service in key areas. Formulate and release the negative list of cross-border trade in service in Hainan Free Trade Port, and grant national treatment to overseas service providers. Establish the Hainan International Intellectual Property Exchange, foster institutional innovation in the transfer, utilization and taxation of intellectual property, and carry out law-based exploration for the securitization of intellectual property.

四、实行“极简审批”投资制度。制定出台海南自由贸易港放宽市场准入特别清单、外商投资准入负面清单。对先

行开放的特定服务业领域所设立的外商投资企业，明确经营业务覆盖的地域范围。建立健全国家安全审查、产业准入环境标准和社会信用体系等制度，全面推行“极简审批”制度。深化“证照分离”改革。建立健全以信用监管为基础、与负面清单管理方式相适应的过程监管体系。

4. Implement the most-simplified-approval investment management system.

Roll out the special list for Hainan Free Trade Port to relax market access and the negative list for foreign investment access. Define the geographic range for business operations of foreign-invested enterprises in specific service sectors that are opened up at early stage. Establish and improve the national security review, environmental standards for industrial access, social credit system among other mechanisms, and in all respects promote the most-simplified-approval system. Deepen the reform on streamlining business license approval. Establish and improve a process supervision system based on credit supervision and compatible with the negative list management.

五、试点改革跨境证券投融资政策。支持在海南自由贸易港内注册的境内企业根据境内外融资计划在境外发行股票，优先支持企业通过境外发行债券融资，将企业发行外债备案登记制管理下放至海南省发展改革部门。探索开展跨境

资产管理业务试点，提高跨境证券投融资汇兑便利。试点海南自由贸易港内企业境外上市外汇登记直接到银行办理。

5. Promote pilot reform on cross-border securities investment and financing policy.

Support enterprises registered in Hainan Free Trade Port to issue stocks abroad according to their domestic and overseas financing schemes. Give priority to supporting enterprises in financing through issuing bonds overseas. The Development and Reform Department of Hainan province will be in charge of the registration management of foreign debt issued by domestic enterprises. Explore pilot programs on cross-border asset management businesses and further facilitate foreign exchange operations for cross-border securities investment and financing. Develop trial businesses for enterprises in Hainan Free Trade Port to register foreign exchange directly at banks when they go public abroad.

六、加快金融业对内对外开放。培育、提升海南金融机构服务对外开放能力，支持金融业对外开放政策在海南自由贸易港率先实施。支持符合条件的境外证券基金期货经营机构在海南自由贸易港设立独资或合资的金融机构。支持金融机构立足海南旅游业、现代服务业、高新技术产业等重点产业发展需要，创新金融产品，提升服务质效。依托海南自由贸易港建设，推动发展相关的场外衍生品业务。支持海南在

优化升级现有交易场所的前提下，推进产权交易场所建设，研究允许非居民按照规定参与交易和进行资金结算。支持海南自由贸易港内已经设立的交易场所，在会员，交易，税负，清算，交割，投资者权益保护，反洗钱等方面，建立与国际惯例接轨的规则和制度体系。在符合相关法律法规的前提下，支持在海南自由贸易港设立财产险、人身险、再保险公司以及相互保险组织和自保公司。

6. Accelerate the opening up of financial sector to both domestic and overseas markets.

Promote financial institutions in Hainan to develop and build up the capability of serving the opening up process, and support Hainan Free Trade Port to take initiatives to implement opening policies in the financial sector. Support qualified overseas institutions dealing with securities, funds, and futures businesses to set up wholly or jointly owned financial institutions in Hainan Free Trade Port. Support financial institutions to develop new financial products and improve quality and efficiency of services in Hainan based on development needs of key industries such as tourism, modern service, and high-tech industry, etc. Promote the development of relevant over-the-counter derivative businesses to address needs for the construction of Hainan Free Trade Port. Support Hainan in building property rights trading venues on the

basis of optimizing and upgrading existing trading venues, and allow non-residents to participate in trading and fund settlement according to relevant regulations. Support the established trading venues in Hainan Free Trade Port to roll out rules and institutional systems aligned with international practices in terms of membership, trading, taxation, clearance, settlement, protection of investor rights, and anti-money laundering. Support the establishment of property insurance, life insurance, reinsurance, mutual insurance and self-insurance institutions and companies in Hainan Free Trade Port within legal framework.

七、增强金融服务实体经济能力。支持发行公司信用类债券、项目收益票据、住房租赁专项债券等。对有稳定现金流的优质旅游资产，推动开展证券化试点。支持金融机构在依法合规、有效防范风险的前提下，在服务贸易领域开展保单融资、仓单质押贷款、应收账款质押贷款、知识产权质押融资等业务。支持涉海高新技术企业利用股权、知识产权开展质押融资，规范、稳妥开发航运物流金融产品和供应链融资产品。依法有序推进人工智能、大数据、云计算等金融科技领域研究成果在海南自由贸易港率先落地。探索建立与国际商业保险付费体系相衔接的商业性医疗保险服务。支持保险业金融机构与境外机构合作开发跨境医疗保险产品。

7.Enhance financial sector's capability of serving the real economy.

Support the issuance of corporate credit bonds, project revenue notes, and special bonds for housing lease. Promote pilot projects on the securitization of high quality tourism assets with stable cash flows. Support financial institutions to develop premium financing, warehouse receipt loans, receivables pledge, intellectual property pledge and other businesses in the area of trade in service under the premise of regulatory compliance and effective risk control. Support marine-related high-tech enterprises in carrying out pledge financing on equity and intellectual property rights, and promote the regulated and controllable development of shipping, logistics and supply chain-related financial products. Take initiatives to apply research achievements in the fields of artificial intelligence, big data and cloud computing in Hainan Free Trade Port in a law-abiding and orderly way. Explore and develop commercial medical insurance services conneted to international commercial insurance payment systems. Support financial institutions of the insurance sector in developing cross-border medical insurance products in collaboration with overseas institutions.

八、实施更加便利的免签入境措施。将外国人免签入境渠道由旅行社邀请接待扩展为外国人自行申报或通过单位

邀请接待免签入境。放宽外国人申请免签入境事由限制，允许外国人以商贸、访问、探亲、就医、会展、体育竞技等事由申请免签入境海南。实施外国旅游团乘坐邮轮入境 15 天免签政策。

8. Apply a more convenient visa-free entry policy.

Open up more visa-free application channels to foreigners including self-declaration and invitation and reception by local entities, apart from invitation and reception by travel agencies. Relax restrictions on foreigner's application for visa-free entry, and allow visa-free entries to Hainan on business, visit, family reunion, medical treatment, exhibition and convention, sport events and other purposes. Apply the 15-day visa-free stay policy to foreign tourist groups traveling by cruise ships.

九、实施更加开放的船舶运输政策。以“中国洋浦港”为船籍港，简化检验流程，逐步放开船舶法定检验，建立海南自由贸易港国际船舶登记中心，创新设立便捷、高效的船舶登记程序。取消船舶登记主体外资股比限制。在确保有效监管和风险可控的前提下，境内建造的船舶在“中国洋浦港”登记并从事国际运输的，视同出口并给予出口退税。对以洋浦港作为中转港从事内外贸同船运输的境内船舶，允许其加注本航次所需的保税油；对其加注本航次所需的本地生产燃

料油，实行出口退税政策。对符合条件并经洋浦港中转离境的集装箱货物，试行启运港退税政策。加快推进琼州海峡港航一体化。

9. Apply a more open shipping policy.

Establish Yangpu-Port-of-China as the port of registry, streamline the inspection process, gradually release restrictions on the statutory survey of ships, establish the Hainan Free Trade Port international ship registration center, and creatively establish convenient and efficient ship registration procedures. Remove the limitation on foreign shareholding proportion for ship registration body. Under the premise of effective supervision and risk control, domestically built ships registered at Yangpu-Port-of-China and engaged in international shipping are entitled to export tax rebate as in the situation of export. Domestic ships with both domestic and foreign trade goods on board which transit at Yangpu Port are allowed to refuel with bonded oil required for the voyage, or tax rebate could be claimed if the ships refuel with locally produced fuel oil for the voyage. For container cargoes that meet relevant conditions and transit at Yangpu Port for final departure from China, a trial policy of tax rebate at port of departure will apply. Speed up the integrated development of shipping and port in Qiongzhou Strait.

十、实施更加开放的航空运输政策。在对等基础上，推

动在双边航空运输协定中实现对双方承运人开放往返海南的第三、第四航权，并根据我国整体航空运输政策，扩大包括第五航权在内的海南自由贸易港建设所必需的航权安排。支持在海南试点开放第七航权。允许相关国家和地区航空公司承载经海南至第三国（地区）的客货业务。实施航空国际中转旅客及其行李通程联运。对位于海南的主基地航空公司开拓国际航线给予支持。允许海南进出岛航班加注保税航油。

10. Apply a more open policy on air transportation.

On the basis of reciprocity, promote the realization of the third and fourth freedom rights for inbound and outbound flights for carriers of both parties of bilateral air transportation agreements, and expand air freedom arrangement including the fifth freedom right necessary for building the Hainan Free Trade Port in accordance with China's air transportation policies. Support Hainan in trial implementation of the seventh air freedom. Allow airlines from relevant countries and regions to carry passengers or freight via Hainan to a third country or region. Provide combined transportation service to international transfer passengers and their luggage. Support airline companies with Hainan as their core base to expand international flight routes. Allow both inbound and outbound flights to refuel with bonded aviation oil.

十一、便利数据流动。在国家数据跨境传输安全管理制
度框架下，开展数据跨境传输安全管理试点，探索形成既能
便利数据流动，又能保障安全的机制。

11.Facilitate cross-border data transfers.

Launch pilot projects on security management of cross-border data
transfers to explore and develop a convenient and secure cross-border
data transfer mechanism within the framework of national security
management system for cross-border data transfers.

十二、深化产业对外开放。支持发展总部经济。举办中
国国际消费品博览会，国家级展会境外展品在展期内进口和
销售享受免税政策，免税政策由有关部门具体制定。支持海
南大力引进国外优质医疗资源。总结区域医疗中心建设试点
经验，研究支持海南建设区域医疗中心。允许境外理工农医
类高水平大学、职业院校在海南自由贸易港独立办学，设立
国际学校。推动国内重点高校引进国外知名院校在海南自由
贸易港举办具有独立法人资格的中外合作办学机构。建设海
南国家区块链技术和产业创新发展基地。

12.Deepen industrial opening-up.

Support the development of headquarters economy. Hold the China
International Consumer Products Expo. The import and sale of foreign
exhibits during national level exhibitions will be entitled to tax

exemption policy which will be formulated by relevant departments. Support Hainan in introducing high quality foreign medical resources from abroad. Draw from the trial experience of regional medical centers to explore and support the building of regional medical centers in Hainan. Allow high-level universities and vocational colleges specialized in science, engineering, agriculture and medical science to run international schools independently in Hainan Free Trade Port. Promote the partnership between Chinese top-level universities and world-renowned foreign colleges to set up jointly-run schools as independent legal entities in Hainan. Build the Hainan national blockchain technology and industrial innovation and development base.

十三、优化税收政策安排。从本方案发布之日起，对注册在海南自由贸易港并实质性运营的鼓励类产业企业，减按15%征收企业所得税。对在海南自由贸易港设立旅游业、现代服务业、高新技术产业企业，其2025年前新增境外直接投资取得的所得，免征企业所得税。对企业符合条件的资本性支出，允许在支出发生当期一次性税前扣除或加速折旧和摊销。对在海南自由贸易港工作的高端人才和紧缺人才，其个人所得税实际税负超过15%的部分，予以免征。享受上述优惠政策的高端人才和紧缺人才实行清单管理，由海南省商财政部、税务总局制定具体管理办法。

13.Optimize taxation policy arrangement.

From the date of issuance of the arrangements, for encouraged industries, enterprises registered in Hainan Free Trade Port that have a practical operational record are entitled to a reduced corporate tax rate of 15%; For tourism, modern service and high-tech industries, enterprises established in Hainan Free Trade Port are entitled to corporate tax exemption for income from newly increased overseas direct investment before year 2025. Capital expenditures that meet certain requirements are allowed to be fully deducted from the taxable income or to be depreciated and amortized at an accelerated speed in the current accounting period. High-end talents and highly-demanded talents employed in Hainan Free Trade Port are entitled to the personal income tax rate of 15%. The list management will apply to high-end talents and highly-demanded talents who enjoy the mentioned preferential tax rate, and Hainan province will consult with the Ministry of Finance and the State Administration of Taxation to roll out specific administrative measures.

十四、加大中央财政支持力度。中央财政安排综合财力补助，对地方财政减收予以适当弥补。鼓励海南在国务院批准的限额内发行地方政府债券支持自由贸易港项目建设。在有效防范风险的前提下，稳步增加海南地方政府专项债券发

行额度，用于支持重大基础设施建设。鼓励在海南自由贸易港向全球符合条件的境外投资者发行地方政府债券。由海南统筹中央资金和自有财力，设立海南自由贸易港建设投资基金，按政府引导、市场化方式运作。

14.Strengthen central financial support.

The central government will provide comprehensive financial support to make reasonable compensation for the shrinkage of Hainan's local fiscal revenue. Encourage Hainan to issue local government bonds within the limits approved by the State Council to support facility construction of the free trade port. Steadily increase the amount of special bonds issued by local governments of Hainan to support major infrastructure projects under the premise of effective risk control. Encourage Hainan Free Trade Port to issue local government bonds to eligible global investors. Hainan will make overall arrangement of central funds and own financial resources to establish the Construction Investment Fund for Hainan Free Trade Port which will operate under government guidelines and market rules.

十五、给予充分法律授权。本方案提出的各项改革政策措施，凡涉及调整现行法律或行政法规的，经全国人大及其常委会或国务院统一授权后实施。研究简化调整现行法律或行政法规的工作程序，推动尽快落地。授权海南制定出台自

由贸易港商事注销条例、破产条例、公平竞争条例、征收征用条例。加快推动制定出台海南自由贸易港法。

15. Be fully authorized by law.

Polices and measures in the arrangements that require adjustment of existing laws and regulations should be implemented after the authorization by the National People's Congress and its standing committee or the State Council. Roll out working procedures for streamlining and adjusting existing laws or regulations to put them into effect as soon as possible. Authorize Hainan to formulate the free trade port's regulations on business registration and deregistration, bankruptcy, fair competition, expropriation and requisition. Speed up the roll-out of Hainan Free Trade Port Law.

十六、强化用地用海保障。授权海南在不突破海南省国土空间规划明确的生态保护红线、永久基本农田面积、耕地和林地保有量、建设用地总规模等重要指标并确保质量不降低的前提下，按照国家规定的条件，对全省耕地、永久基本农田、林地、建设用地布局调整进行审批并纳入海南省和市县国土空间规划。积极推进城乡及垦区一体化协调发展和小城镇建设用地新模式，推进农垦土地资产化。建立集约节约用地制度、评价标准以及存量建设用地盘活处置政策体系。总结推广文昌农村土地制度改革三项试点经验，支持海南在

全省深入推进农村土地制度改革，依法保障国家重大项目用海需求。

16.Strengthen guarantee for the utilization of land and sea.

In accordance with relevant national provisions, and under the premise of never crossing the red line of ecological protection or breaking key indexes such as permanent basic farmland area, cultivated and forest land area, total scale of construction land as well as ensuring the quality of land will not be undermined, Hainan is authorized to approve the layout adjustment of cultivated land, permanent basic farmland, forestland and construction land, and incorporate the approvals in the spatial planning process at provincial, city and county levels. Actively foster the integrated and coordinated development of urban, rural and reclamation areas, promote new models for construction land in small towns, and push forward the capitalization of agricultural reclamation land. Establish intensive development and conservation system for land resources, evaluation criteria and policy system for revitalizing and disposal of existing construction land stock. Leverage on and advocate the experience from the three pilot rural land reforms in Wenchang county and support the entire Hainan island to undertake in-depth rural land reforms. Guarantee to meet the sea utilization demand for national key projects according to laws.

十七、做好封关运作准备工作。制定出台海南自由贸易港进口征税商品目录、限制进口货物物品清单、禁止进口货物物品清单、限制出口货物物品清单、禁止出口货物物品清单、运输工具管理办法，以及与内地海关通关单证格式规范、与内地海关通关操作规程、出口通关操作规程等，增加对外开放口岸，建设全岛封关运作的配套设施。

17.Prepare for the initiation of independent customs operations throughout Hainan island.

Issue the catalogue for import taxation, list of restricted items for import, list of prohibited items for import, list of restricted items for export, list of prohibited items for export, administrative measures for means of transport, standardized paperwork for customs clearance with mainland customs, operating procedure for customs clearance with mainland customs and operating procedure for export clearance. Open more ports and build facilities necessary for independent customs operations throughout Hainan island.

十八、适时启动全岛封关运作。2025年前，适时全面开展全岛封关运作准备工作情况评估，查堵安全漏洞。待条件成熟后再实施全岛封关运作，不再保留洋浦保税港区、海口综合保税区等海关特殊监管区域。相关监管实施方案由有关部门另行制定。在全岛封关运作的同时，依法将现行增值税、

消费税、车辆购置税、城市维护建设税及教育费附加等税费进行简并，启动在货物和服务零售环节征收销售税相关工作。

18.Launch independent customs operations throughout Hainan island in due time.

Conduct overall assessments in due time on the preparatory work for the initiation of independent customs operations for Hainan island to identify and block any safety loophole before year 2025. Launch independent customs operations only after all preparations are done. The Yangpu Bonded Port Area, Haikou Comprehensive Bonded Zone along with other special customs supervision areas will no longer be reserved. Relevant supervision plans will be rolled out by related departments respectively. While independent customs territory will cover the whole island of Hainan, the current value-added tax, consumption tax, vehicle purchase tax, urban maintenance, construction tax, education surcharges among other taxes and charges will be streamlined based on laws, and related work for charging and collecting sales tax in retail sale of goods and services will be started.