
HAINAN FREE TRADE ZONE MASTERPLAN

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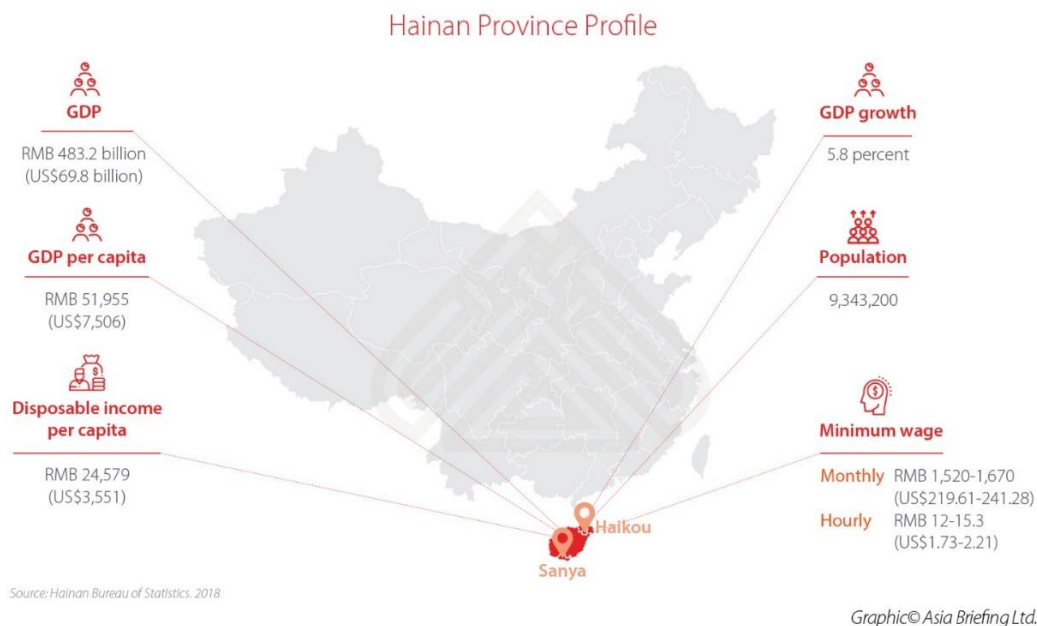
Hainan FTZ Masterplan

La Cina ha istituito la sua prima zona di libero scambio a Shanghai nel 2013, una mossa progettata per trovare nuovi modi per attirare investimenti esteri. Da allora sono 18 le zone di libero scambio nella Cina continentale¹.

Ma il più recente porto di libero scambio che sarà istituito nella provincia di Hainan, un'isola al largo della costa meridionale della Cina, sembra essere il piano più ambizioso del governo fino ad oggi.

Il 1 ° giugno 2020, le autorità cinesi hanno pubblicato il MasterPlan per la costruzione del porto di libero scambio di Hainan, un piano su larga scala per trasformare l'intera provincia dell'isola in un porto di libero scambio (FTP), rendendola la più grande zona economica speciale in Cina.

La zona di libero scambio di Hainan coprirà l'intera provincia dell'isola con una superficie di 35.000 km² ed una popolazione di oltre 9 milioni di persone.



¹ Lista FTZ pag.6

Grazie alla sua vicinanza con le nazioni dell'ASEAN, l'FTP di Hainan fungerà da prima linea per l'integrazione della Cina con i paesi del sud-est asiatico. Ciò dovrebbe aprire nuove opportunità lungo la Belt and Road Initiative cinese; Hainan sarà un nodo importante su quella che viene definita la "via della seta marittima".

Tra le varie misure proposte ci saranno una riduzione del 15% sul tasso di imposta sui redditi di specifiche aziende e individui, l'agevolazione del rilascio di visti per chi viaggia per affari o turismo, la possibilità per i cittadini cinesi di spendere fino a 14.000 dollari l'anno nei negozi duty free dell'isola e la rimozione dei dazi sull'importazione di certi prodotti, tra cui attrezzature industriali, veicoli, materie prime e beni di consumo che potranno entrare nella Cina continentale in modo più vantaggioso. Entro il 2035, inoltre, saranno ampliate le libertà dell'isola in termini di commercio, investimenti, flussi di capitali e movimenti di persone e dati.

Per le imprese straniere, Hainan fornirà un più ampio accesso al mercato riducendo gli elenchi negativi che identificano i settori in cui il capitale straniero è limitato, ampliando il catalogo delle industrie in cui gli investimenti esteri sono incoraggiati, oltre a un piano graduale per l'apertura di conti di capitale e il libero flusso di denaro tra Hainan e i mercati esteri.

Il Masterplan definisce una linea temporale in quattro fasi di sviluppo:

- **By 2020:**
 - Become an operational FTZ;
 - Significantly improve international openness;
 - Investment and trade facilitation; legal environment regulation; financial services improvement; a first-class ecological environment;
 - Lay foundation for the construction of the Hainan Free Trade Port.
- **By 2025:**
 - Have the free trade port system basically in place;
 - Establish a leading business environment in China;
 - Industrial competitiveness significantly improved and risk prevention and control strong and effective;
 - Gradual improvement of the law and regulations adapted for the construction of the free trade ports.

- **By 2035**

- Have a mature operation of the Hainan Free Trade Port;
- Free and convenient flow of Trade, Investment, Cross Border Capital, People, Transportation;
- Establish a world-leading business environment;
- Secure and Orderly Data Transfers.

- **2050:**

- High-level free trade port with strong international influence established.

Come documento guida, il piano generale delinea solo i principi generali, le linee guida e le tempistiche.

Ciò malgrado, possono comunque essere declinate alcune delle politiche chiave introdotte dal Masterplan FTP di Hainan.

1.Flusso libero di scambi

Per facilitare la libera circolazione degli scambi transfrontalieri, l'intera isola di Hainan sarà suddivisa in zone con un'area speciale di supervisione doganale che attua un regime commerciale riformato. In linea di principio, fatto salvo il catalogo di prodotti soggetti a imposta da pubblicare, saranno introdotte politiche a tariffa zero per gli scambi di merci. Un nuovo sistema di gestione delle importazioni e delle esportazioni semplificherà le formalità amministrative per il trasferimento di merci tra Hainan e l'estero, rafforzando al contempo la gestione delle merci che circolano tra Hainan e la Cina continentale.

Per gli scambi di servizi, saranno consentite operazioni all'interno del porto.

2. Flusso libero di investimenti

Vi saranno meno ostacoli all'ingresso sul mercato per gli investimenti stranieri nel porto di libero scambio di Hainan. Ad esempio, gli investimenti esteri in alcuni settori soggetti a restrizioni che sono normalmente soggetti ad approvazione o licenza richiederanno formalità semplificate, mentre settori proibiti si apriranno agli investitori stranieri. Nel frattempo, le procedure amministrative saranno ottimizzate o eliminate per supportare le operazioni commerciali nel porto di libero scambio. Il Master Plan prevede inoltre un

ambiente aperto e trasparente con protezioni rafforzate per i diritti di proprietà intellettuale e l'equità nella concorrenza sul mercato.

3. Flusso libero dei principali fattori di produzione

Il Master Plan mira a promuovere nuovi margini competitivi per il porto di libero scambio promuovendo lo sviluppo di determinati settori, tra cui il turismo, i servizi e le industrie ad alta tecnologia. Sono state proposte le seguenti misure per favorire il flusso dei principali fattori di produzione:

Fondi transfrontalieri: non solo saranno aperti più settori finanziari agli investitori stranieri nel porto di libero scambio, ma anche le risorse finanziarie saranno espanse per stimolare il flusso di capitali.

Personale: saranno formulate politiche di immigrazione per attrarre talenti stranieri negli investimenti, nonché per facilitare gli scambi accademici e le attività commerciali nel porto di libero scambio di Hainan. L'attuale programma di ingresso senza visto verrà ampliato e il periodo di tempo in cui i visitatori possono soggiornare senza un visto verrà esteso per incoraggiare i talenti stranieri e gli individui stranieri qualificati a soggiornare, risiedere o lavorare nel porto di libero scambio.

Trasporti: il porto di libero scambio offrirà norme di trasporto con meno vincoli nelle spedizioni, controlli allentati dello spazio aereo e diritto di navigazione. L'espansione delle libertà aeree nel porto di libero scambio può favorire lo sviluppo dell'industria del turismo a Hainan. Le restrizioni al finanziamento offshore per navi e aeromobili saranno inoltre rimosse per incoraggiare lo sviluppo del settore dei trasporti.

Stoccaggio: data la vasta area del porto di libero scambio di Hainan, è possibile che le merci transfrontaliere vengano spedite, scambiate, trasferite o immagazzinate all'interno del porto per un costo relativamente basso. Inoltre, non vi sarà alcun limite al tempo in cui le merci possono essere immagazzinate lì, offrendo ulteriore flessibilità agli scambi transfrontalieri.

Dati: il porto di libero scambio promuoverà lo sviluppo dell'economia digitale e le innovazioni nella protezione dei dati, sottolineando al contempo la sicurezza del trasferimento dei dati.

4. Regime fiscale

Nell'ambito del piano generale, il porto di libero scambio di Hainan attuerà un regime fiscale caratterizzato da un principio di tariffa zero, aliquote basse e categorie fiscali semplificate.

Tariffe zero: le politiche a tariffa zero per gli scambi di merci saranno introdotte in due fasi. Prima dell'entrata in vigore del porto di libero scambio, alcune merci saranno esenti da tariffe di importazione, imposta sul valore aggiunto ("IVA") e imposta sul consumo. Dopo la piena operatività del porto di libero scambio, tutte le merci importate in Hainan saranno esentate dalle tariffe di importazione (escluse alcune merci da elencare in un catalogo).

Aliquote fiscali basse: il porto di libero scambio offrirà aliquote fiscali preferenziali per le imprese costituite e di fatto attive a Hainan, nonché per le persone qualificate che lavorano nel porto di libero scambio.

Categorie fiscali semplificate: il regime fiscale di Hainan sarà riformato per ridurre l'onere fiscale per le imprese nel porto di libero scambio. Il Master Plan propone di combinare le attuali categorie fiscali (tra cui IVA, imposta sui consumi, imposta sugli acquisti di veicoli, tasse sulla manutenzione urbana e sulle costruzioni e tasse di istruzione) e sostituirle con le imposte sulle vendite sia per i beni che per i servizi.

Lista FTZ in Cina

1. Shanghai
2. Guangdong
3. Tianjin
4. Fujian
5. Liaoning
6. Zhejiang
7. Henan
8. Hubei
9. Chongqing
10. Sichuan
11. Shanxi
12. Hainan
13. Shandong
14. Jiangsu
15. Guangxi
16. Hebei
17. Yunnan
18. Heilongjiang

Opportunities for Key Industries

Tourism Industry



- ❖ International Tourism and Consumption Center
- ❖ Deep Integration Between Tourism and Culture, Sport, Health Care and Aged Care
- ❖ Boao Lecheng International Medical Tourism Pilot Zone
- ❖ Cultural and Tourism Industrial Parks
- ❖ Sanya Cruise Home Port
- ❖ Reform, Development and Innovation Pilot Zone for the Yacht Industry

Modern Service Industry



- ❖ Encourage Multinationals to Set Up Regional Headquarters
- ❖ Build the International Shipping Hub
- ❖ Develop the Shipping Service Value Chain, and Promote Bonded Warehousing, International Logistics Distribution, Entrepot Trade, Trade of Bulk Commodities, Exhibition and Sale of Imported Goods, Distribution Processing and Equipment Dismantling
- ❖ Build Hainan Into an International Design Island and an Innovation-driven Island for International Education Specialized in Science, Engineering, Agriculture and Medical Science
- ❖ International Exhibition and Convention Center
- ❖ Build Up a Marine Service System with Global Competitiveness
- ❖ Set Up National Base for International Trade of Culture

New and High-Tech Industry



- ❖ Give Priorities to the Development of Internet of Things, Artificial Intelligence, Blockchain and Digital Trade
- ❖ Cultivate Deep Sea and Deep Space Industries
- ❖ Boost the Development of Advanced Manufacturing Industries Such as Ecological and Environmental Protection, Bio-pharmaceuticals, New Energy Vehicles and Smart Vehicles
- ❖ Build the National Nanfan Scientific Research Seed Breeding Base Into the Global Center for Tropical Agriculture and Global Introduction and Transfer Base for Animal and Plant Germplasm Resources
- ❖ Build Smart Hainan

Duty Free Consumer Goods

Preferential Policies & Advantages:

- ❖ International Tourism Consumption Center
- ❖ China's Only Province to Adopt Duty-free Shopping Policy
- ❖ Quota Raised to RMB100,000 Per Person/Per Year
- ❖ Expand Categories of Duty-Free Goods
- ❖ By 2025 when the Island Becomes an Independent Customs Territory, Zero-Tariffs will be Implemented; Goods Exempt from Import Duties, Import VAT and Consumption Tax

Business Opportunities:

- ❖ Global Center for Fashion Information
- ❖ World-Famous Brands
- ❖ Independent Designer Brands
- ❖ World-Famous Top-End Retail & Department Stores
- ❖ Global Fashion Marketing Agencies and Institutions

Cultural and Sports

Preferential Policies & Advantages:

- ❖ Entertainment Equipment Exempt from Import Duties, Import Value-added Tax and Consumption Tax
- ❖ Domestically Developed Online Games Could be Approved by Local Administrators
- ❖ Allow Performance Brokerage Agencies, Performance Venue Management and Art Performance Groups to be Established by Foreign Enterprises as Sole Investors

Business Opportunities:

- ❖ Large Theme Parks
- ❖ Amusement Facilities
- ❖ Sports Events
- ❖ E-sports and Competitive Gaming Events
- ❖ International Performing Arts Events

Education

Preferential Policies & Advantages:

- ❖ Allow High-level Overseas Colleges and Vocational Schools specialized in Science, Engineering, Agriculture and Medical Science to establish schools independently in Hainan
- ❖ Allow trial establishment of International High Schools and Kindergartens

Business opportunities:

- ❖ Encourage the Establishment of Educational Institutions by Chinese-Foreign joint investment
- ❖ Support International Organizations, International Education Institutions and Large International Education Enterprises to set up Headquarters, Regional Headquarters or Research Centers in Hainan

Island Loop Scenic Highway

Preferential Policies & Advantages:

- ❖ Build the World's Most Beautiful 1024km-long Island Loop Scenic Highway

Business Opportunities:

- ❖ Develop 40 special scenic stops. Dotting Along the Highway like a Pearl Necklace, the Scenic Stops will Bring in High-End Hotels, Specialty Cuisines, Theme Parks, Luxury Shopping Streets, Special Museums and Various forms of Business

Shipping

Preferential Policies & Advantages:

- ❖ International Ship Registry Policy at Yangpu Port of China
- ❖ Domestically Built Ships Registered at Yangpu Entitled to Export Tax Rebate
- ❖ Bonded Fuel Oil Available at Yangpu Port
- ❖ No Limitation on Foreign Shareholding Proportion for Ship Registration Body
- ❖ Tax Rebate Applicable at Port of Departure
- ❖ Connecting Western China to the World & Building New International Land & Sea Shipping Hub

Business Opportunities:

- ❖ International Ships to Register in Yangpu Port
- ❖ Ship Management Companies
- ❖ Chinese-funded Ships carrying 'Flag Of Convenience' (foc) to Re-register at Yangpu
- ❖ Shipping Finance, Insurance, Maintenance along with other shipping service providers

Air Transportation

Preferential Policies & Advantages:

- ❖ Expand Arrangement for the Fifth and Seventh Freedom Rights
- ❖ Aircrafts Exempt from Import Duties, Import Value-Added Tax and Consumption Tax
- ❖ Support Airline Companies with Hainan as the core base to develop International Flight Routes
- ❖ Allow Both Inbound and Outbound Flights to Refuel with Bonded Aviation Oil
- ❖ Building New International Air Transportation Hub

Business Opportunities:

- ❖ International Airline Companies to Establish Regional Headquarters
- ❖ International Airline Companies to Open New Flight Routes in Hainan
- ❖ Manufacture, Sale and Maintenance of Business Jets
- ❖ Maintenance and Lease of Aircrafts
- ❖ International Trade of Aviation Oil

Finance Lease

Preferential Policies & Advantages:

- ❖ Capital Expenditures Allowed to be Fully Deducted From the Taxable Income in the Current Accounting Period
- ❖ Depreciation or Amortization Allowed to be Accelerated
- ❖ Facilitation of Receipt and Payment of Foreign Exchange and Cross-border Financing
- ❖ Profit-Oriented Lease Allowed to be Paid by Foreign Currency

Business Opportunities:

- ❖ Aircraft Leasing
- ❖ Ship Leasing
- ❖ Cruise and Yacht Leasing
- ❖ Cutting-edge Medical Equipment Leasing

Offshore Trading

Preferential Policies & Advantages:

- ❖ Facilitate Receipt and Payment of Foreign Exchange for Trade in Goods and Services
- ❖ Streamline the Foreign Exchange Management System
- ❖ Replace Bank Pre-audit with Post-audit

Business Opportunities:

- ❖ Qualified Enterprises to engage in Offshore Trading in Hainan FTP
- ❖ Enterprises to establish Offshore Trading Settlement Centers

Modern Finance

Preferential Policies & Advantages:

- ❖ Take Initiatives to Implement Financial Policies
- ❖ Reform Policies on Cross-border Securities Investment and Financing

Business Opportunities:

- ❖ Support the Establishment of Property Insurance, Life Insurance, Reinsurance, Mutual Insurance and Self-insurance Institutions and Companies in Hainan
- ❖ Support Overseas Securities, Funds, and Futures Institutions to set up Wholly-Owned or Jointly-Owned Entities
- ❖ Support the Establishment of Various Types of Exchanges

ICT

Preferential Policies & Advantages:

- ❖ Facilitate the Flow of Information and Data
- ❖ Relax Limitations for Foreign Investment to Enter the Value-added Telecommunication Business
- ❖ Build the Hainan National Blockchain Technology and Industrial Innovation & Development Base

Business Opportunities:

- ❖ Digital Economy
- ❖ Blockchain
- ❖ Big-Data
- ❖ Digital Creative Companies
- ❖ Artificial Intelligence
- ❖ Software Development

Advanced Manufacturing

Preferential Policies & Advantages:

- ❖ Rules of Origin: Products Processed in Hainan with an Added Value of Over 30% is Entitled to Exemption from Duties When Entering the Mainland
- ❖ Zero Tariffs for Manufacturing Equipment

Business Opportunities:

- ❖ New Energy Vehicle Manufacturing
- ❖ High-End Medical Equipment
- ❖ High-End Integrated Circuit
- ❖ Advanced CNC Machine Tool and Robot
- ❖ Aviation & Aerospace Equipment
- ❖ Other Medium and High-End Equipment

Medical Service & Pharmaceuticals

Preferential Policies & Advantages:

- ❖ Allow the application of Medical Equipment and Pharmaceuticals that are Available in Foreign Markets But Not Yet Approved in China
- ❖ Partly Relax the Approval Administration for Medical Services and Remove Limits on Foreign Investment Ratios
- ❖ Conduct Research, Transfer and Application of Cutting-Edge Medical Technologies such as Stem Cells
- ❖ Keep in Line with International Advanced Standards in Medical Technologies, Equipment and Pharmaceuticals
- ❖ China's only province where Real-world Clinical Observation Data Could be Applied for the Approval of Medicines and Medical Equipment
- ❖ Allow Public Hospitals to Explore Offering Brands, Trademarks, Technologies and Management Expertise to Medical Institutions through Franchise

Business Opportunities:

- ❖ Regional Headquarter
- ❖ Pharmaceutical Factories
- ❖ Medical Equipment Manufactories
- ❖ Platforms for Transfer and Transformation of Medical Technology and Achievements
- ❖ Trading and After-Sale Service Centers

Oil, Gas and Chemicals

Preferential Policies & Advantages:

- ❖ Encourage World-Renowned Overseas Enterprises to Participate in the Exploration and Development of Oil and Gas Resources in Hainan
- ❖ Tax Free Policy Applies to Imported Equipment for Oil and Gas Exploration and Chemical Production

Business Opportunities:

- ❖ Exploration and Development of Oil and Gas
- ❖ Production and Sale of Oil Chemicals
- ❖ Establish Regional Trade Settlement Centers and Regional Headquarters

Deep Sea Technology

Preferential Policies & Advantages:

- ❖ Sanya Yazhou Bay Science and Technology City
- ❖ China's Modern Deep Sea Science and Technology Center
- ❖ Zero Tariffs for Deep Sea Equipment and Facilities

Business Opportunities:

- ❖ Deep Sea Equipment
- ❖ Deep Sea Materials
- ❖ Deep Sea Communications
- ❖ Marine Vessels
- ❖ Offshore Engineering Equipment
- ❖ Marine Public Service

Modern Tropical Agriculture

Preferential Policies & Advantages:

- ❖ Nanfan Scientific Research Seed Breeding Base
- ❖ Global Introduction and Transfer Base for Animal and Plant Germplasm Resources

Business Opportunities:

- ❖ Introduce World-Renowned Seed Companies to Establish Regional Headquarters and R&D Centers
- ❖ Encourage International Enterprises to Engage in the Introduction, Trading, Quarantine and Inspection, Reserve and Protection and Intellectual Property Trading of Animal and Plant Germplasm Resources

Aerospace

Preferential Policies & Advantages:

- ❖ Wenchang Space Launch Center
- ❖ Hainan is the Best Launching Base (Closest To the Equator)
- ❖ Zero Tariffs for Aerospace Equipment and Facilities

Business Opportunities:

- ❖ Develop the Commercial Aerospace Industry Value Chain
- ❖ Encourage Foreign Investment and Private Enterprises to Engage in Satellite Design, Assembly and Launch
- ❖ Strengthen International Cooperation on and Exchange in Aerospace and Establish the International Aerospace Exchange Center
- ❖ Build the International Exhibition and Trade Service Platform for Aerospace Technologies
- ❖ Support the Establishment of International Satellite Receiving Stations

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

- 01 Maximum personal income tax of 15 percent for eligible talents.
- 02 Corporate income tax of 15 percent on encouraged industrial enterprises.
- 03 Exempt from import duties, import value-added tax and consumption tax on imported production equipment for enterprises' own use.
- 04 Exempt from import duties, import value-added tax and consumption tax on imported operational vehicles and yachts.
- 05 Exempt from import duties, import value-added tax and consumption tax on raw and auxiliary materials imported for production.
- 06 Exempt from import duties, import value-added tax and consumption tax on imported goods purchased by island residents.
- 07 Raise the quota for offshore duty-free shopping to RMB 100,000 per person per year and expand the categories of duty-free products.
- 08 Exempt from corporate tax on the income acquired from new foreign direct investment before 2025 for tourism, modern services and high-tech industry enterprises.
- 09 Allow qualified capital expenditures to be fully tax-deducted; or to accelerate depreciation and amortization.

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

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

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

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

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

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

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

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

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

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

20 Establish a multi-functional free trade account system.

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

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

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

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

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

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

27 Implement a more convenient visa-free entry policy.

28 Salary ranges employed as main indices to evaluate talents.

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

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

31 Remove restrictions on overseas ship and aircraft financing.

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

- 33 Expand the scope of cross-border asset transfer.
- 34 Prioritize the support of listing Chinese enterprises overseas.
- 35 Allow enterprises listed overseas to handle foreign exchange registration directly at banks.
- 36 Establish Hainan International Intellectual Property Rights Exchange.
- 37 Support overseas securities, funds, and futures institutions to set up wholly-owned or jointly-owned institutes in Hainan.
- 38 Support the establishment of property insurance, life insurance and reinsurance companies, mutual insurance organizations and self-insurance companies.
- 39 Support to develop cross-border medical insurance products in cooperation with overseas institutions.
- 40 Support the construction of trading venues for international energy, shipping, property rights and equity stakes.

- 41 Enable non-residents to participate in trading and fund settlement at trading venues.
- 42 Develop over-the-counter (OTC) derivatives services.
- 43 Conduct cross-border asset management services.
- 44 Issue Hainan provincial bonds globally.
- 45 Open up value-added telecommunications services.
- 46 Conduct services of online data processing and transaction processing.

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

48 Conduct the International Internet Data Interaction Pilot Project.

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

50 Build an international aviation hub.

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

52 Build a regional medical center.

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

54 Build a pilot zone for cruise tourism.

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

56 Build Hainan into an International Design Island.

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

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

59 Grant greater autonomy to various industry organizations.

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



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