

## 税务快讯之粤港澳大湾区系列

### 《横琴粤澳深度合作区建设总体方案》 对横琴税务优惠的展望

因我不同  
成就不凡

始于 1845

粤港澳大湾区包括中国广东省的 9 个城市（广州、深圳、珠海、佛山、中山、东莞、肇庆、江门、惠州）以及香港和澳门 2 个特别行政区。截至 2019 年，粤港澳大湾区在面积、人口、发明专利公开量等指标上已经位列全球湾区前茅，大湾区在持续政策利好的推动下，未来将逐渐建设成为世界级的城市群和大都市圈<sup>1</sup>。

2021 年 9 月 5 日，中共中央、国务院发布了《横琴粤澳深度合作区建设总体方案》（以下简称“总体方案”），旨在更好地建设横琴新区，通过深度合作区开发开放，促进澳门经济适度多元发展。总体方案的发布意味着横琴开发将进入粤澳全面合作的新阶段。

配合横琴粤澳深度合作区的推动，总体方案特别针对税务优惠提出具体方向，包括企业所得税、个人所得税和货物进出口税收等三大方向的税务优惠。

总体方案中提及税务优惠的相关细则仍有待进一步公布，我们根据过往横琴以及类似区域优惠政策分享以下初步的小结和观察。

## (一) 企业所得税

对符合条件的产业企业减按 15%的税率征收企业所得税。

横琴有过相类似的企业所得税税务优惠。参考 2014 年 3 月 25 日发布的《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》(财税[2014]26 号)和 2019 年 8 月 2 日发布的《关于横琴新区企业所得税优惠目录增列旅游产业项目的通知》(财税[2019]63 号)所包含的企业所得税优惠目录(合并简称“原目录”),原目录内的产业可在横琴新区内享受减按 15%税率征收企业所得税,当中包括 6 大类共 80 项产业:

- 高新技术(37 项);
- 医药卫生(13 项);
- 科教研发(10 项);
- 文化创意(5 项);
- 商贸服务(7 项);
- 旅游业(8 项)。

原目录已于 2020 年 12 月 31 日失效,我们期望新的优惠目录能够尽快发布。基于促进澳门经济适度多元发展的方向,我们预期新的优惠目录可能会更针对性地加入总体方案提及的四大新产业版块,包括科技研发和高端制造产业、中医药等澳门品牌工业、文旅会展商贸产业和现代金融产业等。

此外,总体方案中也进一步明确,对符合条件的资本性支出,允许企业在支出发生当期一次性税前扣除或加速折旧和摊销。对在横琴设立的旅游业、现代服务业、高新技术产业企业新增境外直接投资取得的所得,免征企业所得税。这些优惠亦将鼓励企业在横琴投资于需要大额固定资产的相关研发、制造业等以及对境外的新增投资。

## (二) 个人所得税

- 1) 促进境内境外人才集聚横琴:对在横琴工作的境内外高端人才和紧缺人才,其个人所得税负超过 15%的部分予以免征;
- 2) “澳人澳税”政策吸引澳门居民在横琴就业创业:对在横琴工作的澳门居民,其个人所得税负超过澳门税负的部分予以免征。

对于高端人才和紧缺人才,若参考 2021 年 6 月 22 日发布的《珠海市实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法》,申请人需符合该办法第七条关于身份、工作、纳税额和诚信的基本条件,还应当同时符合第八条关于境外高端人才和紧缺人才的认定条件。申请人须于每年 7 月 1 日至 8 月 15 日在网上申报平台填写上年度补贴申请并上传相关材料。

对于“澳人澳税”政策,若参考 2018 年 4 月 17 日发布的《横琴新区实施〈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〉的暂行规定(修订)》,“澳门居民”是根据澳门特区政府第 8/1999 号法律取得澳门永久性居民身份的个人。而在横琴工作的申请人可分为两类情况:

- 申请人因工作关系而在横琴任职或受雇;或

- 申请人因工作关系而在横琴提供独立个人劳务。

申请人需向珠海市横琴新区财政部门递交所需文件，财政部门于每年4月1日至6月30日集中受理上一年度的补贴申请，申请的审批期限为60日。上述规定已于2019年停止执行，故相关信息只供参考。

此次总体方案对于境内外高端人才和紧缺人才以及横琴工作的澳门居民的个人所得税优惠，明确将采用直接“免征”的方式；而在目前横琴实施的粤港澳大湾区的个人所得税补贴政策，则是采用税务机关先照常征收税款，然后由财政部门给予免税补贴的方式。而且，和粤港澳大湾区的个人所得税补贴政策仅适用于境外人才不同，总体方案中个人所得税优惠政策的适用对象亦同时包含在横琴工作的境内人才。

另外，作为总体方案的重点内容之一，为了建立健全“粤澳共商共建共管共享”的新体制，粤澳双方将联合组建合作区管理委员会，由广东省省长和澳门特别行政区行政长官共同担任委员会主任。得益于全新的联合管理体制，可以合理预期上述优惠政策的申请文件要求以及程序会更为优化快捷，从而吸引更多的澳门居民和相关人才到横琴就业创业。

### (三) 货物进出口税收

横琴与澳门特区之间设为“一线”；横琴与中华人民共和国关境内其他地区（简称内地）之间设为“二线”。总体方案明确，实行货物“一线”放开、“二线”管住的政策。

按总体方案，新政策将加强放开横琴“一线”，除国家明确规定不予免(保)税的货物外，其他货物将可免(保)税由澳门进入横琴。而且，“二线”亦同时优化——设在横琴合作区内的企业生产的不含进口料件，或者含进口料件且在区内加工增值达到或超过30%的货物，进入内地可获免征进口关税；从内地经“二线”进入合作区的有关货物视同出口，按现行税收政策规定实行增值税和消费税退税。此外，得益于“共商共建共管共享”的新体制，我们相信相关货物进出的申报程序将更为简化，人员进出将更加便利。这些都有助于为合作区内的企业提升竞争力，吸引粤港澳实力企业入驻横琴。

我们乐见总体方案丰富了“一国两制”的实践制度和体制创新，为澳门长远发展注入强大的动力。方案对于科研及高端制造业的支持，可进一步扩展澳门不同类型的产业；而推动人员往来便利，将更为澳门居民拓展生活空间，从而有利于推动澳门融入国家发展大局。

我们建议已入驻和拟计划入驻横琴的企业留意后续财税文件的发布，注意新旧税务优惠的要求和调整，分析优惠政策的适用性，充实与完善横琴企业相关的营运安排和发展计划。此外，结合横琴与澳门深度合作的战略定位，投资者也可以考虑澳门的商业机会和税务优惠。

德勤中国将持续关注粤港澳大湾区的政策发展、分享观点与实践观察，协助企业合理规划在粤港澳大湾区的发展。同时为粤港澳大湾区优惠政策的实施及各产业的发展提供专业助力，敬请关注德勤中国的微信、Facebook 以及官网的最新信息。

#### 注释：

1 中国国际贸易促进委员会网站数据。

请点击以下链接获取早前系列文章：

## 税务研究之粤港澳大湾区系列

**第一期 – 2018 年 6 月 1 日**

[从税务和商务角度聚焦在粤港澳大湾区投资和营商所面临的挑战和机会](#)

**第二期 – 2018 年 8 月 2 日**

[香港科技人才入境计划在粤港澳大湾区人才流动的协同效应](#)

**第三期 – 2018 年 12 月 13 日**

[从海关角度解读中国（广东）自由贸易试验区制度创新的机遇与挑战](#)

**第四期 – 2019 年 7 月 16 日**

[聚焦深圳前海：粤港澳大湾区内的深港合作发展核心引擎和制度创新高地](#)

**第五期 – 2019 年 10 月 8 日**

[聚焦珠海横琴休闲旅游产业最新优惠政策](#)

**第六期 – 2019 年 10 月 23 日**

[助力粤港澳大湾区建设—从香港视角的观察和初步探索](#)

**第七期 – 2019 年 10 月 25 日**

[聚焦粤港澳大湾区的科技创新及研发活动的机会和挑战（上）](#)

**第八期 – 2019 年 12 月 4 日**

[聚焦粤港澳大湾区有关房地产投资的税务资讯 - 第一期：购置阶段](#)

**第九期 – 2020 年 7 月 14 日**

[聚焦粤港澳大湾区的科技创新及研发活动的机会和挑战（下） - 不同商业模式下的税务分析与建议](#)

**第十期 – 2020 年 10 月 27 日**

[新常态下数字化工具和系统的运用及跨境涉税事项初探（上）](#)

**第十一期 – 2020 年 10 月 28 日**

[新常态下数字化工具和系统的运用及跨境涉税事项初探（下）](#)

**第十二期 – 2021 年 2 月 2 日**

[聚焦粤港澳大湾区有关房地产的税务资讯 - 第二期：持有阶段](#)

**第十三期 – 2021 年 4 月 20 日**

[聚焦粤港澳大湾区事先裁定：助力大湾区企业增强税收确定性](#)

**第十四期 – 2021 年 7 月 9 日**

[聚焦澳门的科技创新（一）：助科创起飞的税务策略](#)

**第十五期 – 2021 年 7 月 13 日**

[聚焦澳门的科技创新（二）：让科创奔腾的创投环境](#)

**第十六期 – 2021 年 7 月 26 日**

[深圳前海企业所得税优惠政策延续与更新——德勤的实践观察与建议](#)

**第十七期 – 2021 年 9 月 6 日**

[广东省税务机关以数管税：重新认识税务数据](#)

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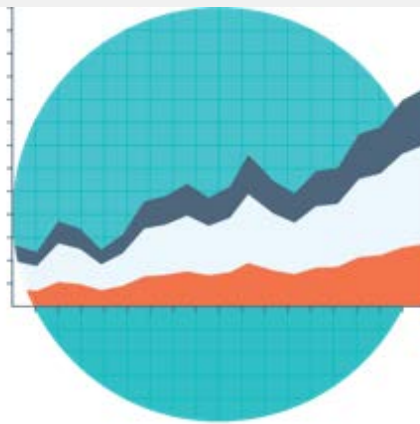
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## Tax Research on Guangdong-Hong Kong-Macau Greater Bay Area Series

### Prospect of Hengqin tax incentives after releasing a plan for building a Guangdong-Macau in-depth cooperation zone in Hengqin



On 5 September 2021, China's Central Committee of the Communist Party of China and the State Council released a plan for building a Guangdong-Macau in-depth cooperation zone in Hengqin, which is a region located in the Zhuhai, Guangdong Province. The plan aims to encourage further economic development in Hengqin, a more

diversified economy in Macau, and a new stage of comprehensive cooperation between Guangdong and Macau.

The plan proposes various preferential tax policies, including enterprise income tax (EIT) and individual income tax (IIT) incentives, as well as the relaxation of import tax and tariffs on goods.

Although detailed guidance of these preferential tax policies is yet to be released, this article discusses Deloitte China's preliminary observations based on other similar tax incentives that were or are still applicable in Hengqin and neighboring regions.

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### (1) Reduced EIT rate of 15%

The plan proposes a reduced EIT rate of 15% for qualified enterprises. A similar incentive was applicable in Hengqin (Caishui [2014] No. 26 (Circular 26) and Caishui [2019] No. 63 (Circular 63)) where qualified enterprises engaged in an encouraged business (as prescribed in the catalogue released in connection with Circular 26 and Circular 63) as their primary business were able to enjoy a reduced EIT rate of 15%. The catalogue consisted of 80 encouraged industries classified into six categories: high and new technologies (37 industries); pharmaceuticals and healthcare (13 industries); science and technology, education, and research and development (10 industries); cultural creativity (5 industries); business and trade services (7 industries), and tourism (8 industries). The two circulars and the catalogue expired on 31 December 2020.

A new catalogue is expected to be released soon, based on the previous catalogue, and may include more industries in the following four new categories (which are specified in the plan as the new encouraged businesses):

- Science and technology, research and development, and high-end manufacturing;
- Macau branding industries such as traditional Chinese medicine;
- Cultural tourism, exhibition, and trade; and
- Modern finance.

As part of the plan, other EIT-related incentives also have been proposed that would be available to enterprises in the cooperation zone. Taxpayers would be able to take an immediate tax deduction or accelerated tax depreciation or amortization for eligible capital expenditures. For taxpayers established in the cooperation zone that are engaged in the industries of high and new technologies, tourism, and modern services, a tax exemption would apply to certain income derived from new direct foreign investment. These tax incentives should encourage enterprises to invest in Hengqin in industries (such as research and development, manufacturing, etc.) that require a large investment in fixed assets, as well as boost new outbound investment.

### (2) Individual income tax incentives

The plan proposes the following IIT incentives:

- A partial IIT exemption would be available to highly skilled and urgently needed talent working in the cooperation zone to achieve a 15% effective tax rate; and
- For Macau residents working in the cooperation zone, the difference of IIT paid in Mainland China and the tax that would be payable on the same income in Macau would be exempt from IIT.

No details have been disclosed in the plan on how to assess the qualification of highly skilled and urgently needed talent (qualified talent). However, in regard to a similar IIT incentive that currently applies in Zhuhai (as part of the IIT subsidy available in the Guangdong-Hong Kong-Macau Greater Bay Area (GBA)), qualified talent must satisfy basic criteria related to citizenship or residency, working requirements, IIT paid in Mainland China and acting with integrity, as well as other qualification requirements. Also, the current GBA IIT subsidy only applies to foreign talent, while the first item of IIT incentives proposed in the plan would apply to both domestic and foreign talent working in the cooperation zone.

In the proposal for the IIT incentive for Macau residents working in the cooperation zone, "Macau residents" is not defined in the plan. However, based on a similar incentive for Hong Kong and Macau residents working in Hengqin that no longer applies, "Macau residents" was defined as individuals who obtained Macau permanent resident status under Law No. 8/1999 of the Macau SAR. Macau residents working in Hengqin included those who were employed to work or provided independent personal services in Hengqin.

The IIT incentives proposed in the plan would allow for an immediate exemption on IIT. This is unlike the current IIT subsidy offered to qualified talent working in the GBA where the tax authority first collects the full amount of the IIT based on the general calculation method, and then the finance department provides a tax-exempt subsidy to the qualified talent.

One of the key points of the plan is to build a new mechanism of "mutual communication, joint construction, joint administration, and shared benefits" between Guangdong and Macau. As such, Guangdong and Macau would jointly establish a management committee for the cooperation zone, which would have as co-chairs the Governor of the Guangdong Province and the Chief Executive of the Macau SAR. This new cooperation mechanism would optimize and simplify the application requirements and procedures for enjoying the IIT incentives, so as to attract more Macau residents and related talent to Hengqin for employment and entrepreneurship.

### (3) Import tax and tariffs on goods

The plan proposes to implement a policy of relaxing customs supervision on goods flowing across the "frontier" and strictly managing customs supervision on goods flowing across the "second tier." The plan defines "frontier" as the area between Hengqin and the Macau SAR, and



"second tier" as the area between Hengqin and other areas within the customs territory of Mainland China.

Based on the proposal, goods imported from Macau to Hengqin would be duty-free or bonded, unless otherwise specified. For goods manufactured by enterprises in the cooperation zone that do not contain imported materials, or that contain imported materials and are processed in the cooperation zone with an added value of 30% or more, these goods would be exempt from import duties when imported from Hengqin to other areas within the customs territory of Mainland China. Goods imported from other areas within the customs territory of Mainland China to Hengqin across the second-tier would be deemed as being exported from Mainland China, and thus a refund of the value-added tax and consumption tax may be available in accordance with the current tax policies. Under the new cooperation mechanism, further simplified declaration procedures are expected for the import and export of goods and more convenience may be achieved in personnel mobility. This should enhance the competitiveness of enterprises in the cooperation zone and encourage more enterprises from Guangdong, Hong Kong, and Macau to invest in Hengqin.

Enterprises that are established (or are planning to establish) in Hengqin should be aware of implementation guidance to be released and assess their eligibility for the tax incentives to improve the operational arrangements and development plans related to Hengqin enterprises. Given the strategic positioning of the in-depth cooperation between Hengqin and Macau, investors also should consider the business opportunities in Macau and potential tax incentives that may apply there.

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26 July 2021

## Extension and update of preferential enterprise income tax policy in Qianhai, Shenzhen— Deloitte’s practical observations and suggestions

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