

关于中国（上海）自由贸易试验区有关进口税收政策的通知

Circular on Relevant Import Tax Policies for the China (Shanghai) Pilot Free Trade Zone

财关税[2013]75号

Cai Guan Shui [2013] No. 75

上海市财政局、上海海关、上海市国家税务局：

To the Shanghai Municipal Finance Bureau, Shanghai Customs Office and Shanghai State Tax Bureau,

为贯彻落实《中国（上海）自由贸易试验区总体方案》中的相关政策，现就中国（上海）自由贸易试验区有关进口税收政策通知如下：

For the purpose of implementing relevant policies in the *Framework Plan for the China (Shanghai) Pilot Free Trade Zone*, relevant import tax policies for the China (Shanghai) Pilot Free Trade Zone ("the Pilot FTZ") are notified as follows:

一、对试验区内注册的国内租赁公司或其设立的项目子公司，经国家有关部门批准从境外购买空载重量在 25 吨以上并租赁给国内航空公司使用的飞机，享受《财政部 国家税务总局关于调整进口飞机有关增值税政策的通知》（财关税[2013]53 号）和《海关总署关于调整进口飞机进口环节增值税有关问题的通知》（署税发[2013]90 号）规定的增值税优惠政策。

1. For an aircraft with unladen weight of 25 tons or more, a value-added tax (VAT) preferential policy as provided in the *Circular of the Ministry of Finance and the State Administration of Taxation on Adjustments to Value-added Tax Policies for Aircraft Imports* (Cai Guan Shui [2013] No. 53) and the *Circular of the General Administration of Customs on Issues Concerning Adjustments to Import Value-added Tax for Aircraft Imports* (Shu Shui Fa [2013] No. 90) will be applied, where such aircraft is approved by relevant national government authorities to be purchased from overseas by a domestic leasing company (or a project subsidiary thereof) registered in the Pilot FTZ and then leased to domestic airlines.

二、对设在试验区内的企业生产、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的政策。

2. Goods which are produced and processed by enterprises set up in the Pilot FTZ and sold through "second-tier" (i.e. goods flow between the Pilot FTZ and other domestic areas) to other domestic areas should be subject to import VAT and consumption tax pursuant to the regulations. Subject to an application from the enterprise, a pilot policy will be applied where the customs duty on the aforementioned goods for domestic sales purpose may be collected based on the materials and components which were imported into the Pilot FTZ for being produced or processed into the goods, or based on the actual status of the finished goods when they are declared for domestic sales.

三、在现行政策框架下，对试验区内生产企业和生产性服务业企业进口所需的机器、设备等货物予以免税，但生活性服务业等企业进口的货物以及法律、行政法规和相关规定明确不予免税的货物除外。

3. Under the current policy framework, machine, equipment and other goods imported by manufacturing enterprises and manufacturing-related service enterprises which are set up in the Pilot FTZ are exempt from any import tax, except for those imported by consumer service enterprises or those are not subject to import tax exemption as expressly prescribed in laws and relevant regulations.

四、在严格执行货物进口税收政策的前提下，允许在特定区域设立保税展示交易平台。

4. Subject to strict implementation of goods import tax policies, bonded exhibition and trading platforms are permitted to be set up within specific areas.

除上述进口税收政策外，中国（上海）自由贸易试验区所属的上海外高桥保税区、上海外高桥保税物流园区、洋山保税港区和上海浦东机场综合保税区分别执行现行相应海关特殊监管区域的税收政策。

Other than the aforementioned import tax policies, the existing Customs policies which are applicable respectively to the Shanghai Waigaoqiao Bonded Zone, Shanghai Waigaoqiao Bonded Logistics Zone, Yangshan Bonded Port and Shanghai Pudong Airport Comprehensive Bonded Zone of the Pilot FTZ shall remain effective.

本通知自中国（上海）自由贸易试验区挂牌成立之日起执行。

The Circular shall come into effect from the launch date of the China (Shanghai) Pilot FTZ.

财政部 海关总署 国家税务总局

The Ministry of Finance, General Administration of Customs and State Administration of Taxation

2013年10月15日

15 October 2013

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