

国务院关于印发中国（上海）自由贸易试验区总体方案的通知

Circular of the State Council on the Framework Plan for the China (Shanghai) Pilot Free Trade Zone

国发[2013]38号

Guo Fa [2013] No. 38

各省、自治区、直辖市人民政府，国务院各部委、各直属机构：

To People's Government of all provinces, autonomous regions and municipalities directly under the Central Government and all ministries and commissions of and institutions directly under the State Council:

国务院批准《中国（上海）自由贸易试验区总体方案》（以下简称《方案》），现予印发。

The State Council has approved and promulgated the *"Framework Plan for the China (Shanghai) Pilot Free Trade Zone"* (the "Framework Plan").

一、建立中国（上海）自由贸易试验区，是党中央、国务院作出的重大决策，是深入贯彻党的十八大精神，在新形势下推进改革开放的重大举措，对加快政府职能转变、积极探索管理模式创新、促进贸易和投资便利化，为全面深化改革和扩大开放探索新途径、积累新经验，具有重要意义。

1. The establishment of China (Shanghai) Pilot Free Trade Zone is a strategic decision by the Central Government, and is a significant measure to boost China's reform and opening up under the new circumstances. The China (Shanghai) Pilot Free Trade Zone is critically meaningful and aims to expedite the functional transformation of the government, explore administrative innovation, stimulate trading and investment facilitation, and accumulate experience on achieving a more open China economy.

二、上海市人民政府要精心组织好《方案》的实施工作。要探索建立投资准入前国民待遇和负面清单管理模式，深化行政审批制度改革，加快转变政府职能，全面提升事中、事后监管水平。要扩大服务业开放、推进金融领域开放创新，建设具有国际水准的投资贸易便利、监管高效便捷、法制环境规范的自由贸易试验区，使之成为推进改革和提高开放型经济水平的“试验田”，形成可复制、可推广的经验，发挥示范带动、服务全国的积极作用，促进各地区共同发展。有关部门要大力支持，做好协调配合、指导评估等工作。

2. The Shanghai Municipal People's Government shall be responsible for the implementation of the Framework Plan. The China (Shanghai) Pilot Free Trade Zone shall explore the administration approach of "National Treatment" on investment permission and "Negative List", deepen the reform on administrative approval system, expedite the functional transformation of the government, and enhance the follow up supervision. The Shanghai Municipal People's Government shall expand the opening up of service industry, boost the opening up and innovation in financial sector, and establish a new pilot free trade zone with international standards in providing business and investment convenience, highly effective and efficient supervision and investor-friendly regulatory environment. The China (Shanghai) Pilot Free Trade Zone will serve as a "role model" nationwide in national system reforms and further opening up of the Chinese economy; if successful it will likely be expanded, and thus will contribute to the overall development of the economy. All governmental bodies shall support the coordination, guidance and evaluation entailed.

三、根据《全国人民代表大会常务委员会关于授权国务院在中国（上海）自由贸易试验区暂时调整有关法律规定的行政审批的决定》，相应暂时调整有关行政法规和国务院文件的部分规定。具体由国务院另行印发。

3. According to *"The Decision of the Standing Committee of the National People's Congress on Authorizing the State Council to Temporarily Adjust the Administrative Examination and Approval of Relevant Laws in China (Shanghai) Pilot Free Trade Zone"*, relevant laws and regulations shall be temporarily adjusted. Further details will be announced by the State Council under separate cover.

《方案》实施中的重大问题，上海市人民政府要及时向国务院请示报告。

The Shanghai Municipal People's Government shall report to and consult the State Council on significant issues arising during the implementation of the Framework Plan.

国务院
2013年9月18日

The State Council
18 September 2013

（此件公开发布）(This document is for public use)

中国（上海）自由贸易试验区总体方案

Framework Plan for the China (Shanghai) Pilot Free Trade Zone

建立中国（上海）自由贸易试验区（以下简称试验区）是党中央、国务院作出的重大决策，是深入贯彻党的十八大精神，在新形势下推进改革开放的重大举措。为全面有效推进试验区工作，制定本方案。

The China (Shanghai) Pilot Free Trade Zone is established based on the strategic decision by the Central Government, and is a significant measure to boost China's reform and opening up under the new circumstances. This Framework Plan provides detailed guidance on initiatives and their respective implementation measures.

一、总体要求

1. General requisition

试验区肩负着我国在新时期加快政府职能转变、积极探索管理模式创新、促进贸易和投资便利化，为全面深化改革和扩大开放探索新途径、积累新经验的重要使命，是国家战略需要。

The China (Shanghai) Pilot Free Trade Zone is a national strategy aiming to expedite the functional transformation of government, explore administrative innovation, stimulate trading and investment facilitation, and accumulate experience on achieving a more open Chinese economy.

（一）指导思想。

1) Guiding principles

高举中国特色社会主义伟大旗帜，以邓小平理论、“三个代表”重要思想、科学发展观为指导，紧紧围绕国家战略，进一步解放思想，坚持先行先试，以开放促改革、促发展，率先建立符合国际化和法治化要求的跨境投资和贸易规则体系，使试验区成为我国进一步融入经济全球化的重要载体，打造中国经济升级版，为实现中华民族伟大复兴的中国梦作出贡献。

We should hold high the great socialism banner with Chinese characteristics, take Deng Xiaoping Theory, "Three Represents" important thought and scientific development approach to guide this national strategy. We should further unleash our minds, dare to pilot, and promote reform and development by opening up the economy. The China (Shanghai) Pilot Free Trade Zone will create a regulatory environment on cross border investment and trading that is in line with international practices, enhance China's economic position globally, and contribute to achieving the revival of the Chinese People's China Dream.

（二）总体目标。

2) Overall objectives

经过两至三年的改革试验，加快转变政府职能，积极推进服务业扩大开放和外商投资管理体制改革，大力发展总部经济和新型贸易业态，加快探索资本项目可兑换和金融服务业全面开放，探索建立货物状态分类监管模式，努力形成促进投资和创新的政策支持体系，着力培育国际化和法治化的营商环境，力争建设成为具有国际水准的投资贸易便利、货币兑换自由、监管高效便捷、法制环境规范的自由贸易试验区，为我国扩大开放和深化改革探索新思路和新途径，更好地为全国服务。

During the course of two to three years of piloting reforms, the China (Shanghai) Pilot Free Trade Zone shall expedite the functional transformation of government, expand the opening up of service sectors and promote the reform of the foreign investment administrative system, and develop headquarter economy and new trade forms; shall explore RMB convertibility under capital account items and opening up of financial services; shall explore to improve Customs' supervision efficiency; and shall create a framework to support investment and innovation activities to cultivate an internationalized business environment. The China (Shanghai) Pilot Free Trade Zone shall pilot a free trade zone, as measured by international standards, with convenient investment and trading procedure, full convertibility of currencies, effective and efficient goods supervision, and investor-friendly regulatory environment. As such, experience hence gained shall serve nationwide with the new ideas and approaches for opening up of the economy and deepen the reform further.

(三) 实施范围。

3) **Scope of implementation**

试验区的范围涵盖上海外高桥保税区、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等4个海关特殊监管区域，并根据先行先试推进情况以及产业发展和辐射带动需要，逐步拓展实施范围和试点政策范围，形成与上海国际经济、金融、贸易、航运中心建设的联动机制。

The China (Shanghai) Pilot Free Trade Zone is comprised of the four customs supervision areas, including *Shanghai Waigaoqiao Bonded Zone, Waigaoqiao Bonded Logistics Zone, Yangshan Bonded Port and Shanghai Pudong Airport Free Trade Zone*, and based on the ongoing results of the implementation, as well as to develop industry and the need to spur the radiating effect, the scope of implementation and the scope of the pilot measures will be progressively expanded, forming a supporting mechanism for building Shanghai as an international economic, finance, trade and transportation center.

二、主要任务和措施

2. **Major tasks and measures**

紧紧围绕面向世界、服务全国的战略要求和上海“四个中心”建设的战略任务，按照先行先试、风险可控、分步推进、逐步完善的方式，把扩大开放与体制改革相结合、把培育功能与政策创新相结合，形成与国际投资、贸易通行规则相衔接的基本制度框架。

Based on the unity of openness expansion and system reform, and the unity of functional development and policy innovation, the China (Shanghai) Pilot Free Trade Zone aims to develop a framework in line with international norms for investment and trade. To do so, one needs to bear in mind the strategic requirements of going to the world and serving the nation, as well as the strategic task of building "The Four Centers" of Shanghai, and take actions to experiment step by step with risks under control.

(一) 加快政府职能转变。

1) **Accelerate the functional transformation of government**

1. **深化行政管理体制改革。**加快转变政府职能，改革创新政府管理方式，按照国际化、法治化的要求，积极探索建立与国际高标准投资和贸易规则体系相适应的行政管理体系，推进政府管理由注重事先审批转为注重事中、事后监管。建立一口受理、综合审批和高效运作的服务模式，完善信息网络平台，实现不同部门的协同管理机制。建立行业信息跟踪、监管和归集的综合评估机制，加强对试验区内企业在区外经营活动全过程的跟踪、管理和监督。建立集中统一的市场监管综合执法体系，在质量技术监督、食品药品监管、知识产权、工商、税务等管理领域，实现高效监管，积极鼓励社会力量参与市场监督。提高行政透明度，完善体现投资者参与、符合国际规则的信息公开机制。完善投资者权益有效保障机制，实现各类投资主体的公平竞争，允许符合条件的外国投资者自由转移其投资收益。建立知识产权纠纷调解、援助等解决机制。

- a. **Deepened reform in administration system.** The China (Shanghai) Pilot Free Trade Zone will accelerate the functional transformation of government and governmental administrative management innovation. An administrative management system meets and fits with international trade and investment standards will be established. The focus of administrative management procedures will shift from prior approval to mid-event control and subsequent supervision. A service pattern will be set up to materialize one-off acceptance, integrated examination and approval, and efficient operation. An online information platform will be established to consolidate information and improve information sharing amongst various departments. A comprehensive assessment mechanism of industry information tracking, supervision and collection will be established, to strengthen the tracking, administration and supervision of activities outside of the zone conducted by entities registered in the China (Shanghai) Pilot Free Trade Zone. A joint supervision and enforcement system will be implemented to cover the areas of quality and technical supervision, food and drug supervision, intellectual property, industry and commercial administration, and tax administration to enhance efficiency. In addition to relevant administrative authorities, the social forces are also encouraged to take an active part in market supervision. Transparency in administrative management will be enhanced, and the information disclosure mechanism that reflects the participation of investors and is in line with international norms will be established. To protect the interests of investors, various administration reforms will be put in place, for instance enhancing fair competition, and allowing qualified foreign investors to remit investment gains at their discretion. An intellectual property related dispute resolution and assistance system will be established.

(二) 扩大投资领域的开放。

2) Opening up of investment sectors

2. 扩大服务业开放。选择金融服务、航运服务、商贸服务、专业服务、文化服务以及社会服务领域扩大开放（具体开放清单见附件），暂停或取消投资者资质要求、股比限制、经营范围限制等准入限制措施（银行业机构、信息通信服务除外），营造有利于各类投资者平等准入的市场环境。

- b. **Opening up of service sectors.** The financial services, transportation services, commerce and trade services, professional services, cultural services, and public services sectors are selected to be enlarged and opened (for a detailed list please refer to the appendix), and market access restrictions such as requirements concerning the qualification of investors, limitations on foreign participation, restrictions concerning business scope, etc., (except in respect of banks, information and communication services) will be suspended or cancelled, in order to create an environment of equal market access for the benefit of all investors.

3. 探索建立负面清单管理模式。借鉴国际通行规则，对外商投资试行准入前国民待遇，研究制订试验区外商投资与国民待遇等不符的负面清单，改革外商投资管理模式。对负面清单之外的领域，按照内外资一致的原则，将外商投资项目由核准制改为备案制（国务院规定对国内投资项目保留核准的除外），由上海市负责办理；将外商投资企业公司章程审批改为由上海市负责备案管理，备案后按国家有关规定办理相关手续；工商登记与商事登记制度改革相衔接，逐步优化登记流程；完善国家安全审查制度，在试验区内试点开展涉及外资的国家安全审查，构建安全高效的开放型经济体系。在总结试点经验的基础上，逐步形成与国际接轨的外商投资管理制度。

- c. **Explore the "Negative List" administrative approach.** The China (Shanghai) Pilot Free Trade Zone will reform the administrative approach of foreign investment based on international norms. Trial national treatment on investment permission and a "Negative List" mechanism will be implemented within the zone. For the projects that are not stated in the "Negative List", foreign investors and domestic investors will receive the same treatment, by going through filing procedures instead of approving requirements (with the exception of areas specifically defined by the State Council). Shanghai Municipal People's Government will be in charge of the project filing procedures. The approving requirement on foreign investment contracts and Articles of Association will be replaced by a filing procedure with Shanghai Municipal People's Government, with the same follow up procedures finished according to the current laws and regulations. The registration process with the Administration of Industry and Commerce will be aligned with the business registration system reform, and the process will be optimized. National security review system will be improved, and pilot national security review on foreign investment projects will be trialed in the China (Shanghai) Pilot Free Trade Zone to constitute a safe and efficient open economic system. A foreign investment administrative system that is aligned with international standard will be set up.

4. 构筑对外投资服务促进体系。改革境外投资管理方式，对境外投资开办企业实行以备案制为主的管理方式，对境外投资一般项目实行备案制，由上海市负责备案管理，提高境外投资便利化程度。创新投资服务促进机制，加强境外投资事后管理和服，形成多部门共享的信息监测平台，做好对外直接投资统计和年检工作。支持试验区内各类投资主体开展多种形式的境外投资。鼓励在试验区设立专业从事境外股权投资的项目公司，支持有条件的投资者设立境外投资股权投资母基金。

- d. **Set up a system to support outbound investment.** The China (Shanghai) Pilot Free Trade Zone is aiming at the reform of outbound investment administration by principally implementing the filing system on the setup of overseas companies and on the general outbound investment projects. The Shanghai Municipal People's Government will be in charge of the filing procedure on general outbound investment projects to facilitate the convenience on outbound investment. A new investment service enhancement mechanism will be created to strengthen the post outbound-investment administration and service, and to set up an information-monitoring platform shared by multiple government departments for statistics and annual inspection purposes. Various types of investors in the China (Shanghai) Pilot Free Trade Zone are encouraged to conduct outbound investment in different forms. SPVs specializing in overseas equity investment are encouraged to be set up in the China (Shanghai) Pilot Free Trade Zone, and qualified investors are encouraged to establish fund of funds for making offshore equity investments.

(三) 推进贸易发展方式转变。**3) Promote the transformation of trade development approach**

5. 推动贸易转型升级。积极培育贸易新型业态和功能，形成以技术、品牌、质量、服务为核心的外贸竞争新优势，加快提升我国在全球贸易价值链中的地位。鼓励跨国公司建立亚太地区总部，建立整合贸易、物流、结算等功能的营运中心。深化国际贸易结算中心试点，拓展专用账户的服务贸易跨境收付和融资功能。支持试验区内企业发展离岸业务。鼓励企业统筹开展国际国内贸易，实现内外贸一体化发展。探索在试验区内设立国际大宗商品交易和资源配置平台，开展能源产品、基本工业原料和大宗农产品的国际贸易。扩大完善期货保税交割试点，拓展仓单质押融资等功能。加快对外文化贸易基地建设。推动生物医药、软件信息、管理咨询、数据服务等外包业务发展。允许和支持各类融资租赁公司在试验区内设立项目子公司并开展境内外租赁服务。鼓励设立第三方检验鉴定机构，按照国际标准采信其检测结果。试点开展境内外高技术、高附加值的维修业务。加快培育跨境电子商务服务功能，试点建立与之相适应的海关监管、检验检疫、退税、跨境支付、物流等支撑系统。

- e. **Promote the transformation and upgrading of trade.** The China (Shanghai) Pilot Free Trade Zone is cultivating new trading types and functions, aiming to increase China's competitive advantage and enhance their position in the global trade value chain by focusing on the development of technology, brands, quality and service. Multinational companies are encouraged to set up Asia-Pacific regional headquarters and/or operation centers with comprehensive functions of trading, logistics, settlement, etc. More efforts will be made to promote Shanghai as the international trade settlement center, and to expand the function of the special account on cross-border receipt or payment and financing under trade in service. Enterprises in the China (Shanghai) Pilot Free Trade Zone will be supported to develop offshore business. Enterprises are encouraged to employ an overall plan in international and domestic trade to integrate the development of domestic and foreign trading business. International commodity trading and resource configuration platform will be explored to trade energy products, basic industrial raw materials and agriculture commodities. The ongoing pilot bonded futures delivery will be expanded and improved and the warehouse receipt financing and other functions will be extended. The establishment of outbound cultural trade bases will be accelerated. The outsourcing service sectors include bio-pharmaceuticals, software and information, management consulting, data services etc. will be encouraged. Financial leasing companies will be allowed and encouraged to set up project companies in the China (Shanghai) Pilot Free Trade Zone and to carry out domestic and international leasing business. Third-party inspection and appraisal institutions are encouraged to set up with appraisal results be acceptable in accordance with international standards. High-tech and value-added maintenance services will be trialed in the China (Shanghai) Pilot Free Trade Zone. Cross border e-business service function will be cultivated, and a system covering customs, inspection & quarantine, tax refunds, cross-border payment and logistics will be set up to support cross-border e-business.

6. 提升国际航运服务能级。积极发挥外高桥港、洋山深水港、浦东空港国际枢纽港的联动作用，探索形成具有国际竞争力的航运发展制度和运作模式。积极发展航运金融、国际船舶运输、国际船舶管理、国际航运经纪等产业。加快发展航运运价指数衍生品交易业务。推动中转集拼业务发展，允许中资公司拥有或控股拥有的非五星旗船，先行先试外贸进出口集装箱在国内沿海港口和上海港之间的沿海捎带业务。支持浦东机场增加国际中转货运航班。充分发挥上海的区域优势，利用中资“方便旗”船税收优惠政策，促进符合条件的船舶在上海落户登记。在试验区实行已在天津试点的国际船舶登记政策。简化国际船舶运输经营许可流程，形成高效率的船籍登记制度。

- f. **Elevate the capacity of the shipping service.** The China (Shanghai) Pilot Free Trade Zone will leverage on the Waigaoqiao Port, Yangshan Deep-Water Port and Pudong International Airport to form a shipping development system and operation model that will have strong global competitive advantages. Shipping related services such as shipping financing, international ship transportation, international ship management, and international ship brokerage, will be proactively encouraged. Additionally, the development of freight index derivatives will be accelerated. Transition and LCL businesses will be further promoted. Foreign ships owned or indirectly owned by Chinese invested companies are allowed to pilot the coastal shipping between domestic coastal ports and Shanghai port. Pudong International Airport is encouraged to increase the number of flights for cargo transition. By utilizing the geographic advantages of Shanghai and the preferential taxation on Chinese “flag of convenience” ships, qualified ships will be encouraged to register in Shanghai. The China (Shanghai) Pilot Free Trade Zone will implement the international ship registration policy as piloted in Tianjin. The application process on permitting international shipping will be simplified to create a more efficient ship registration system.

(四) 深化金融领域的开放创新。**4) Deepen innovation and opening up of financial services**

7. 加快金融制度创新。在风险可控前提下，可在试验区内对人民币资本项目可兑换、金融市场利率市场化、人民币跨境使用等方面创造条件进行先行先试。在试验区内实现金融机构资产价格实行市场化定价。探索面向国际的外汇管理改革试点，建立与自由贸易试验区相适应的外汇管理体制，全面实现贸易投资便利化。鼓励企业充分利用境内外两种资源、两个市场，实现跨境融资自由化。深化外债管理方式改革，促进跨境融资便利化。深化跨国公司总部外汇资金集中运营管理试点，促进跨国公司设立区域性或全球性资金管理中心。建立试验区金融改革创新与上海国际金融中心建设的联动机制。

- g. **Accelerate the innovation of the financial system.** Under proper risk control, the China (Shanghai) Pilot Free Trade Zone will pilot RMB capital account convertibility, interest rate liberalization, and the cross-border use of RMB. In China (Shanghai) Pilot Free Trade Zone, the assets by the financial institutions will be at market rate. The China (Shanghai) Pilot Free Trade Zone will explore the trial of a foreign exchange administrative system that is in line with international practice to better facilitate trade and investment. Enterprises are encouraged to leverage on both domestic and international market resources to liberalize cross-border financing. Administration on foreign debt will be further reformed to facilitate cross-border financing. Foreign exchange centralized operation by multinational companies' headquarters will be enhanced to encourage the setup of regional or global treasury centers in Shanghai. A mechanism needs to be established to associate financial reforms in the China (Shanghai) Pilot Free Trade Zone and Shanghai's development into an international financial center.

8. **增强金融服务功能。**推动金融服务业对符合条件的民营资本和外资金融机构全面开放，支持在试验区内设立外资银行和中外合资银行。允许金融市场在试验区内建立面向国际的交易平台。逐步允许境外企业参与商品期货交易。鼓励金融市场产品创新。支持股权托管交易机构在试验区内建立综合金融服务平台。支持开展人民币跨境再保险业务，培育发展再保险市场。

- h. **Enhance the financial service function.** The finance sector will be fully opened to private investors and foreign invested financial institutions. Foreign-invested and Sino-foreign equity joint venture banks will be allowed to incorporate in the China (Shanghai) Pilot Free Trade Zone. Platforms for international transactions will also be permitted to be established in the China (Shanghai) Pilot Free Trade Zone by financial markets. The oversea companies will gradually be allowed to engage in commodity futures trading. Financial market innovations are encouraged. Equity escrow institutions will be supported to setup comprehensive financial service platform in the China (Shanghai) Pilot Free Trade Zone. The cross-border RMB reinsurance business is also encouraged to cultivate reinsurance market.

(五) 完善法制领域的制度保障。**5) Improve regulatory supporting systems**

9. 完善法制保障。加快形成符合试验区发展需要的高标准投资和贸易规则体系。针对试点内容，需要停止实施有关行政法规和国务院文件的部分规定的，按规定程序办理。其中，经全国人民代表大会常务委员会授权，暂时调整《中华人民共和国外资企业法》、《中华人民共和国中外合资经营企业法》和《中华人民共和国中外合作经营企业法》规定的有关行政审批，自2013年10月1日起在三年内试行。各部门要支持试验区在服务业扩大开放、实施准入前国民待遇和负面清单管理模式等方面深化改革试点，及时解决试点过程中的制度保障问题。上海市要通过地方立法，建立与试点要求相适应的试验区管理制度。

- i. **Strengthen protection through regulatory system enhancements.** A regulatory system of high standard investment and trade rules will be developed rapidly to serve the needs of the China (Shanghai) Pilot Free Trade Zone. In regard to the content of the pilot, some administrative regulations and provisions in the State Council's documents will be terminated according to the prescribed procedures. Among these regulations and provisions, certain administrative examination and approval requirements under "Law of the People's Republic of China on Wholly Foreign Owned Enterprises", "Law of the People's Republic of China on Sino-Foreign Equity Joint Venture Companies", "Law of the People's Republic of China on Sino-Foreign Cooperative Joint Venture Companies" will be temporarily adjusted and such adjustment will be tentatively implemented in the next three years started from 1 October 2013. The government departments shall support the expansion and opening of service industry in the China (Shanghai) Pilot Free Trade Zone, the deepening of pilot reforms on the implementation of "National Treatment" on investment permission and "the Negative List" management approach, and solve the problems in regulatory protection during the pilot period. The Shanghai Municipal People's Government will establish an administrative system through local legislation in correspondence to the demands of the China (Shanghai) Pilot Free Trade Zone.

三、营造相应的监管和税收制度环境

3. Establish an appropriate regulatory environment for supervision and tax

适应建立国际高水平投资和贸易服务体系的需要，创新监管模式，促进试验区内货物、服务等各类要素自由流动，推动服务业扩大开放和货物贸易深入发展，形成公开、透明的管理制度。同时，在维护现行税制公平、统一、规范的前提下，以培育功能为导向，完善相关政策。

In order to establish a service system for investment and trade with international standard, an innovative supervision model will be created to facilitate smooth transactions for all goods and services under a highly transparent administrative system within the China (Shanghai) Pilot Free Trade Zone and to promote opening up in service sectors and further development in goods trade. Meanwhile, under the premise of keeping a fair, consistent and standardized current tax system, related policies for the purpose of functional development will be improved.

(一) 创新监管服务模式。

1) Create new mode of supervision

1. 推进实施“一线放开”。允许企业凭进口舱单将货物直接入区，再凭进境货物备案清单向主管海关办理申报手续，探索简化进出境备案清单，简化国际中转、集拼和分拨等业务进出境手续；实行“进境检疫，适当放宽进出口检验”模式，创新监管技术和方法。探索构建相对独立的以贸易便利化为主的货物贸易区域和以扩大服务领域开放为主的服务贸易区域。在确保有效监管的前提下，探索建立货物状态分类监管模式。深化功能拓展，在严格执行货物进出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。

- a. **Simplify the import supervision model to realize "Frontier Opening".** Enterprises are allowed to bring goods into the China (Shanghai) Pilot Free Trade Zone with import manifests before completing the customs declaration formalities with entry and exit record list. The simplification on entry and exit record list as well as the formalities on international transit, LCL and distribution business will be explored. The supervision techniques and approaches will be improved to pilot the model of "import quarantine and relaxed import/export inspection". The construction of relatively separated goods trading area (focusing on trade facilitation) and service trade area (focusing on opening up of service sectors) will be explored. Under the condition of ensuring effective supervision, a categorized supervision model will be explored to monitor goods based on their import status. With respect to exploration on function expansion, under the condition of strict implementation of tax collection on imported and exported goods, exhibition and trading platforms for bonded goods may be set up within specified areas of China (Shanghai) Pilot Free Trade Zone.

2. 坚决实施“二线安全高效管住”。优化卡口管理，加强电子信息联网，通过进出境清单比对、账册管理、卡口实货核注、风险分析等加强监管，促进二线监管模式与一线监管模式相衔接，推行“方便进出，严密防范质量安全风险”的检验检疫监管模式。加强电子账册管理，推动试验区内货物在各海关特殊监管区域之间和跨关区便捷流转。试验区内企业原则上不受地域限制，可到区外再投资或开展业务，如有专项规定要求办理相关手续，仍应按照专项规定办理。推进企业运营信息与监管系统对接。通过风险监控、第三方管理、保证金要求等方式实行有效监管，充分发挥上海市诚信体系建设的作用，加快形成企业商务诚信管理和经营活动专属管辖制度。

- b. **Strictly enforce "Second-tier Effective and Efficient Control".** The Customs administration process will be optimized while the administration of "frontier" (i.e. goods flow between overseas and the zone) and "second-tier" (i.e. goods flow between the zone and other domestic areas) will be coordinated by improvement on e-information network, entry and exit record lists cross check, accounting books management, physical verification, and risk analysis. An inspection and quarantine model of "easily import and export, with strict quality and safety risk control" will be promoted. Actions will be taken to strengthen the management of electronic Customs books and facilitate the smooth flow of goods moving between the China (Shanghai) Free Trade Zone and other domestic places in the charge of different Customs offices. Enterprises within the China (Shanghai) Pilot Free Trade Zone in principle will be allowed to re-invest and conduct business outside of the zone without geographic restriction, unless specific procedures required under the applicable laws and regulations. The government will enhance the connection of enterprises' operation information and the government's supervision system, through which effective supervision can be realized through risk monitoring, third-party management and security deposits etc. The government will, through the development and utilization of Shanghai's credit system, accelerate the formulation of policies and mechanism in respect of enterprises' business credit management and exclusive jurisdiction of business activities.

3.进一步强化监管协作。以切实维护国家安全和市场公平竞争为原则，加强各有关部门与上海市政府的协同，提高维护经济社会安全的服务保障能力。试验区配合国务院有关部门严格实施经营者集中反垄断审查。加强海关、质检、工商、税务、外汇等管理部门的协作。加快完善一体化监管方式，推进组建统一高效的口岸监管机构。探索试验区统一电子围网管理，建立风险可控的海关监管机制。

- c. **Enhance cooperation among authorities.** Under the principle of protecting national security and fair competition in the market, collaboration will be strengthened between the relevant departments and the Shanghai Municipal People's Government to improve the capability to protect the economic and social security. The China (Shanghai) Pilot Free Trade Zone will collaborate with relevant departments of the State Council to strictly implement the provisions in respect of anti-monopoly investigations. In order to streamline supervision, cooperation among various government bodies will be enhanced, including that between the Customs, Inspection & Quarantine, Industry & Commerce, Taxation, Foreign Exchange and other administrative authorities. The China (Shanghai) Pilot Free Trade Zone will set up a port supervision institution with integrated functions, and explore the feasibility of applying an electronic monitoring system and setting up of effective risk management system.

(二) 探索与试验区相配套的税收政策。

2) Explore a supporting tax regime

4.实施促进投资的税收政策。注册在试验区内的企业或个人股东，因非货币性资产对外投资等资产重组行为而产生的资产评估增值部分，可在不超过5年期限内，分期缴纳所得税。对试验区内企业以股份或出资比例等股权形式给予企业高端人才和紧缺人才的奖励，实行已在中关村等地区试点的股权激励个人所得税分期纳税政策。

- d. **Implement tax policies to boost investment.** For enterprises or individual shareholders registered in the China (Shanghai) Pilot Free Trade Zone that carry out investment using non-monetary assets, the income tax payable due to the increase in asset valuation can be paid by installments within a five-year period. Where enterprises within the China (Shanghai) Pilot Free Trade Zone award highly-skilled employees or employees in short supply by means of shares or capital contributions, the relevant individual income tax may be paid by installments as same as the policies piloted in Zhongguancun.

5.实施促进贸易的税收政策。将试验区内注册的融资租赁企业或金融租赁公司在试验区内设立的项目子公司纳入融资租赁出口退税试点范围。对试验区内注册的国内租赁公司或租赁公司设立的项目子公司，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，享受相关进口环节增值税优惠政策。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，试对该区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。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。完善启运港退税试点政策，适时研究扩大启运地、承运企业和运输工具等试点范围。

- e. **Implement tax policies to promote trade.** Financial leasing companies registered or project companies set up by financial leasing companies with registration in the China (Shanghai) Pilot Free Trade Zone may enjoy the pilot policies of export tax refund for qualified financial leasing business. A domestic leasing company registered or its project companies with registration in the Pilot Free Trade Zone may enjoy reduced import VAT on an aircraft with empty weight no less than 25 tons, provided that such aircraft is to be leased to a domestic airline with approval from competent authorities. Import VAT and consumption taxes will be applicable in accordance with relevant laws and regulations, on the products manufactured or processed by a company within the China (Shanghai) Pilot Free Trade Zone but sold to the Mainland China outside of the China (Shanghai) Pilot Free Trade Zone. Enterprises will be provided with the option of calculating import duty according to the duty rates applicable to the finished goods or the imported parts. Currently, the imported machines, equipment and other goods required by manufacturing enterprises as well as manufacturing service companies that are set up in the China (Shanghai) Pilot Free Trade Zone, may be exempt from import taxes, other than those imported by consumer services companies or those which cannot enjoy import taxes exemption as stipulated in laws and regulations. Tax refund policies on the port-of-departure will be improved, and the expansion on pilot scope (e.g. departure ports, carriers and means of transport) will be studied.

此外，在符合税制改革方向和国际惯例，以及不导致利润转移和税基侵蚀的前提下，积极研究完善适应境外股权投资和离岸业务发展的税收政策。

Additionally, in line with the direction of tax reform and international practice, tax policies will be studied to support the development of overseas equity investment and offshore business, under the condition that such tax polities do not lead to base erosion or profit shifting.

四、扎实做好组织实施

4. Organize and implement effectively

国务院统筹领导和协调试验区推进工作。上海市要精心组织实施，完善工作机制，落实工作责任，根据《方案》明确的目标定位和先行先试任务，按照“成熟的可先做，再逐步完善”的要求，形成可操作的具体计划，抓紧推进实施，并在推进过程中认真研究新情况、解决新问题，重大问题要及时向国务院请示报告。各有关部门要大力支持，积极做好协调配合、指导评估等工作，共同推进相关体制机制和政策创新，把试验区建设好、管理好。

The State Council will lead and coordinate the promotion of the China (Shanghai) Pilot Free Trade Zone. The Shanghai Municipal People's Government is responsible for organizing implementation, improving the working mechanism, and allocating detail responsibilities. Based on the targets which were clearly set out in the Framework Plan and pilot tasks, in accordance with the principle of "go ahead with the matured ones and follow by perfection", the Shanghai Municipal People's Government can create a practical implementation plan and enforce without delay. During the implementing, the Shanghai Municipal People's Government shall study new cases, resolve new problems and report to the State Council in a timely fashion on significant issues. All relevant departments need to support actively, provide cooperation, guidance and evaluation feedbacks, work together to promote the innovation on relevant system, mechanism and policy, and construct and well-manage the China (Shanghai) Pilot Free Trade Zone.

附件

Appendix

中国（上海）自由贸易试验区服务业扩大开放措施

Measures to open up the service sectors in the China (Shanghai) Pilot Free Trade Zone

一、金融服务领域

1. Financial services

1. 银行服务（国民经济行业分类：J 金融业——6620 货币银行服务）	
1. Banking service (Classification of National Economic Industries: J Finance industry – 6620 Monetary banking service)	
开放措施 Opening up measures	<p>(1) 允许符合条件的外资金融机构设立外资银行，符合条件的民营资本与外资金融机构共同设立中外合资银行。在条件具备时，适时在试验区内试点设立有限牌照银行。</p> <p>(1) Qualified foreign financial institutions will be allowed to set up wholly foreign-owned banks and Sino-foreign equity joint venture banks with eligible private capital within the China (Shanghai) Pilot Free Trade Zone. Restricted license banks will be allowed to be incorporated under certain conditions.</p> <p>(2) 在完善相关管理办法，加强有效监管的前提下，允许试验区内符合条件的中资银行开办离岸业务。</p> <p>(2) Qualified Chinese banks will be allowed to conduct offshore business under the condition of improving related regulations and enhancing supervision.</p>
2. 专业健康医疗保险（国民经济行业分类：J 金融业——6812 健康和意外保险）	
2. Specialized health and medical insurance (Classification of National Economic Industries: J Finance industry – 6812 Health and accident insurance)	
开放措施 Opening up measures	<p>试点设立外资专业健康医疗保险机构。</p> <p>Setup of foreign invested specialized health and medical insurance institutions will be allowed.</p>

一、金融服务领域（续）

1. Financial services (continued)

3.融资租赁（国民经济行业分类：J 金融业——6631 金融租赁服务）	
3. Financial leasing (Classification of National Economic Industries: J Finance industry – 6631 Finance leasing service)	
开放措施 Opening up measures	<p>(1) 融资租赁公司在试验区内设立的单机、单船子公司不设最低注册资本限制。</p> <p>(1) The minimum registered capital requirements for a project company (i.e. single-ship/aircraft company) set up by financial leasing companies within the China (Shanghai) Pilot Free Trade Zone will be removed.</p> <p>(2) 允许融资租赁公司兼营与主营业务有关的商业保理业务。</p> <p>(2) Financial leasing companies will be allowed to conduct commercial factoring that are related to its primary businesses.</p>

二、航运服务领域

2. Transportation services

4.远洋货物运输（国民经济行业分类：G 交通运输、仓储和邮政业——5521 远洋货物运输）	
4. Ocean transportation (Classification of National Economic Industries: G Transportation, warehousing and postal industry – 5521 Ocean transportation)	
开放措施 Opening up measures	<p>(1) 放宽中外合资、中外合作国际船舶运输企业的外资股比限制，由国务院交通运输主管部门制定相关管理试行办法。</p> <p>(1) Limitations on foreign participation in Sino-foreign equity joint venture and Sino-foreign cooperative joint venture international shipping enterprises will be relaxed. The transport administrative authorities of the State Council shall be in charge of the rulemaking.</p> <p>(2) 允许中资公司拥有或控股拥有的非五星旗船，先行先试外贸进出口集装箱在国内沿海港口和上海港之间的沿海捎带业务。</p> <p>(2) Foreign ships owned or indirectly owned by Chinese-invested companies are allowed to pilot the coastal shipping between domestic coastal ports and Shanghai port.</p>
5.国际船舶管理（国民经济行业分类：G 交通运输、仓储和邮政业——5539 其他水上运输辅助服务）	
5. International ship management (Classification of National Economic Industries: G Transportation, warehousing and postal industry – 5539 Other water transportation auxiliary service)	
开放措施 Opening up measures	<p>允许设立外商独资国际船舶管理企业。</p> <p>Incorporation of wholly foreign-owned ship management enterprises will be allowed.</p>

三、商贸服务领域

3. Commerce and trade services

6. 增值电信业务（国民经济行业分类：I 信息传输、软件和信息技术服务业——6319 其他电信业务，6420 互联网信息服务，6540 数据处理和存储服务，6592 呼叫中心）	
6. Value-added telecommunications (Classification of National Economic Industries: I Information transmission, software and information technology service – 6319 Other telecommunication service, 6420 Internet information service, 6540 Data processing and storage service, 6592 call centre)	
开放措施	在保障网络信息安全的前提下，允许外资企业经营特定形式的部分增值电信业务，如涉及突破行政法规，须国务院批准同意。
Opening up measures	Subject to the network information security, qualified FIEs will be allowed to engage in specific value-added telecommunication services. Approval by the State Council is required if the limitations exist in current administrative regulations.
7. 游戏机、游艺机销售及服务（国民经济行业分类：F 批发和零售业——5179 其他机械及电子商品批发）	
7. Entertainment and gaming consoles sales and service (Classification of National Economic Industries: F Wholesale and retailing – 5179 Wholesale of other mechanical and electronic products)	
开放措施	允许外资企业从事游戏游艺设备的生产和销售，通过文化主管部门内容审查的游戏游艺设备可面向国内市场销售。
Opening up measures	FIEs will be allowed to engage in the manufacturing and sales of entertainment and gaming consoles. The consoles with content passing the censorship by the culture administrative authorities will be allowed to be sold in the domestic market.

四、专业服务领域

4. Professional services

8. 律师服务（国民经济行业分类：L 租赁和商务服务业——7221 律师及相关法律服务）	
8. Lawyer service (Classification of National Economic Industries: L Leasing and business service – 7221 Lawyers and related legal service)	
开放措施	探索密切中国律师事务所与外国（港澳台地区）律师事务所业务合作的方式和机制。
Opening up measures	Cooperative mechanism between Chinese and foreign law firms will be explored.
9. 资信调查（国民经济行业分类：L 租赁和商务服务业——7295 信用服务）	
9. Credit inquiry (Classification of National Economic Industries: L Leasing and business service – 7295 Credit service)	
开放措施	允许设立外商投资资信调查公司。
Opening up measures	Incorporation of foreign invested credit information companies will be allowed.
10. 旅行社（国民经济行业分类：L 租赁和商务服务业——7271 旅行社服务）	
10. Tourism companies (Classification of National Economic Industries: L Leasing and business service – 7271 Travel agency service)	
开放措施	允许在试验区内注册的符合条件的中外合资旅行社，从事除台湾地区以外的出境旅游业务。
Opening up measures	Sino-foreign equity joint venture tourism companies registered in the China (Shanghai) Pilot Free Trade Zone will be allowed to engage in overseas tourism business activities, with the exception of Taiwan.

四、专业服务领域（续）

4. Professional services (continued)

11.人才中介服务（国民经济行业分类：L 租赁和商务服务业——7262 职业中介服务）	
11. Human resources service (Classification of National Economic Industries: L Leasing and business service – 7262 Professional intermediary service)	
开放措施 Opening up measures	<p>（1）允许设立中外合资人才中介机构，外方合资者可以拥有不超过 70%的股权；允许港澳服务提供者设立独资人才中介机构。</p> <p>(1) Setup of Sino-foreign equity joint venture human resources agencies will be allowed with the foreign participation at 70% or below. Investors from Hong Kong and Macau will be allowed to set up wholly foreign-owned human resources agencies.</p> <p>（2）外资人才中介机构最低注册资本金要求由 30 万美元降低至 12.5 万美元。</p> <p>(2) The minimum registered capital for foreign invested human resources agencies will be reduced from USD300,000 to USD125,000.</p>
12.投资管理（国民经济行业分类：L 租赁和商务服务业——7211 企业总部管理）	
12. Investment management (Classification of National Economic Industries: L Leasing and business service – 7211 Headquarters management)	
开放措施 Opening up measures	<p>允许设立股份制外资投资性公司。</p> <p>Incorporation of foreign-invested joint-stock holding companies will be allowed.</p>
13.工程设计（国民经济行业分类：M 科学研究与技术服务企业——7482 工程勘察设计）	
13. Engineering design (Classification of National Economic Industries: M Scientific research and technology service company – 7482 Engineering investigation and design)	
开放措施 Opening up measures	<p>对试验区内为上海市提供服务的外资工程设计（不包括工程勘察）企业，取消首次申请资质时对投资者的工程设计业绩要求。</p> <p>Foreign-invested engineering design (excluding engineering survey) companies registered in the China (Shanghai) Pilot Free Trade Zone may be waived from the requirement to provide the investor's previous project records on initial application of the relevant qualifications for those applicants providing services in Shanghai.</p>
14.建筑服务（国民经济行业分类：E 建筑业——47 房屋建筑业，48 土木工程建筑业，49 建筑安装业，50 建筑装饰和其他建筑业）	
14. Construction service (Classification of National Economic Industries: E Construction industry – 47 Housing construction industry, 48 Civil Engineering Construction, 49 Construction and Installation, 50 Building decoration and other construction)	
开放措施 Opening up measures	<p>对试验区内的外商独资建筑企业承揽上海市的中外联合建设项目时，不受建设项目的中外方投资比例限制。</p> <p>Wholly foreign-owned construction enterprises registered within the China (Shanghai) Pilot Free Trade Zone will be allowed to conduct Sino-foreign joint construction projects in Shanghai regardless of the extent of foreign participation in the project.</p>

五、文化服务领域

5. Cultural services

15.演出经纪（国民经济行业分类：R 文化、体育和娱乐业——8941 文化娱乐经纪人）	
15. Entertainment artist agency (Classification of National Economic Industries: R Culture, sports and entertainment – 8941 Culture and entertainment agency)	
开放措施	取消外资演出经纪机构的股比限制，允许设立外商独资演出经纪机构，为上海市提供服务。
Opening up measures	The limitation on foreign participation in entertainment artist agencies will be removed. A wholly foreign-owned entertainment artist agency will be allowed to set up to provide service in Shanghai.
16.娱乐场所（国民经济行业分类：R 文化、体育和娱乐业——8911 歌舞厅娱乐活动）	
16. Entertainment facilities (Classification of National Economic Industries: R Culture, sports and entertainment – 8911 ballroom recreation activities)	
开放措施	允许设立外商独资的娱乐场所，在试验区内提供服务。
Opening up measures	Wholly foreign-owned entertainment facilities will be allowed to set up and provide service in the China (Shanghai) Pilot Free Trade Zone.

六、社会服务领域

6. Public services

17.教育培训、职业技能培训（国民经济行业分类：P 教育——8291 职业技能培训）	
17. Education and training, vocational skills training (Classification of National Economic Industries: P Education – 8291 Vocational skills training)	
开放措施	（1）允许举办中外合作经营性教育培训机构。
Opening up measures	(1) Establishment of Sino-foreign cooperative joint venture education and training institutions will be allowed.
	（2）允许举办中外合作经营性职业技能培训机构。
	(2) Establishment of Sino-foreign cooperative joint venture vocational skills training institutions will be allowed.
18.医疗服务（国民经济行业分类：Q 卫生和社会工作——8311 综合医院，8315 专科医院，8330 门诊部（所））	
18. Medical service (Classification of National Economic Industries: Q Health and social work – 8311 General hospital, 8315 Specialized hospital, 8330 Out-patient department)	
开放措施	允许设立外商独资医疗机构。
Opening up measures	Establishment of wholly foreign-owned medical institutions will be allowed.

注：以上各项开放措施只适用于注册在中国（上海）自由贸易试验区内的企业。

Note: The opening up measures above only applicable to the enterprises registered within the China (Shanghai) Pilot Free Trade Zone.

* * * * *