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## Focus on New Policies of Hainan Free Trade Port 聚焦海南自由贸易港新政



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# Introduction 引言



Hainan, as the largest special economic zone of the People's Republic of China, has a unique geographical location and ecological environment advantages, and naturally has been entitled its distinctive strategic position. In September 2018, the Chinese government decided to categorise the entire province of Hainan island as a China (Hainan) free trade area, and also formulated a series of special policies to develop Hainan into a free trade port in stages.

Nearly two years after the establishment of Hainan Free Trade Zone, the Chinese government issued *the Master Plan for the Construction of Hainan Free Trade Port* (hereinafter referred to as the "Master Plan") that aims to grant Hainan greater reform autonomy while prioritising the innovation of institutional integration. The decision is to develop the entire island of Hainan into a globally influential duty-free trade port by the middle of the century. The Master Plan consists of four aspects – overall requirements, institution design, phased arrangement and implementation, laying out the route chart and timeline for the construction of Hainan FTP in details. According to the Master Plan, the implementation scope of Hainan FTP is the whole region of Hainan island.

海南，作为中国最大的经济特区，拥有独特的地理位置和生态环境优势，也因此被赋予了独特的战略定位。2018年9月，中国政府把海南岛全岛设立为中国（海南）自由贸易试验区，同时也提出分阶段探索建设海南自由贸易港的概念。

在设立海南自贸区近两年之际，中国政府发布《海南自由贸易港建设总体方案》（以下简称“《方案》”），赋予海南更大改革自主权以及更灵活的创新制度设计，旨在到本世纪中叶，全面建成具有较强国际影响力的高水平自由贸易港。《方案》包含总体要求、制度设计、分步骤、分阶段安排和组织实施四大方面内容，详细部署了建设海南自由贸易港（“自贸港”）的路线图和时间表。根据《方案》，海南自由贸易港的覆盖范围为海南岛全岛。

Hainan has become a free trade port with Chinese market characteristics and a new highland for opening up to the world. The Master Plan for Hainan FTP has the following features:

海南成为中国特色的自由贸易港，及对外开放的新高地，海南新政具有如下特色：

## 1. Full Liberalisation 全面自由化

The biggest characteristic of Hainan FTP is “freedom” and “exclusivity”. The Master Plan entitles the enterprises registered in Hainan the exclusive freedom of taxation, trade, personnel, capital and transportation.

海南自由贸易港的最大特色即“自由”和“独享”性。《方案》从税收、贸易、人员、资金、运输等方面给予了企业最大限度的自由，且这种限度的自由企业只能在海南享受到。

### Taxation Liberalisation

- Zero tariffs, low tax rates;
- Overall reduction of corporate income tax rates;
- Tax exemption on foreign investment profits remittance back to China.

### 税收自由

- 目前海南自贸港的税收优惠政策用六个字概括即“零关税、低税率”；
- 全面降低所得税税率；
- 海外投资利润汇回免征企业所得税。

### Trade Liberalisation

- “Zero tariffs” shall be applied to trade in goods and commodities;
- Liberalisation and facilitation policy & measures with the basic characteristic of “permitting both entry and operation” shall be applied to trade in service;
- Reducing restrictions on cross-border trade in services.

### 贸易自由

- 对货物贸易，实行“零关税”；
- 对服务贸易，实行以“既准入又准营”为基本特征的自由化便利化政策举措等；
- 减少跨境服务贸易限制。

### Global Mobility Liberalisation

- Providing entry-exit convenience for foreign talents who intend to invest and start-up business, provide trainings & lectures and undertake secondments on the island;
- Gradually expanding visa wavier countries, extending visa duration of stay, and implementing a visa wavier program for Hainan island.

### 人员自由

- 为外籍人才在岛投资创业、讲学交流提供出入境便利；
- 逐步扩大免签范围，延长签证停留时间，逐步对海南岛实行免签政策。

### Investment Liberalisation

- “Non-prohibition is equal to permitting access”. The “licensing approval” system has been upgraded to the “market access upon commitment” system;
- Strengthening Property Rights Protection: increasing penalties for infringement of intellectual property rights, and strengthening the application of Block-chain technology to improve transaction protection;
- Speeding up the construction of the e-government platform to improve the government’s work efficiency and create a first-class operation environment.

### 投资自由

- 非禁即入，由“许可审批”制度改为“承诺”制；
- 产权保护制度：加大知识产权侵权惩罚力度，加快启用“区块链”技术完善交易保护；
- 加速电子化办公平台的建设，提高政府办事效率，构建一流营商环境。

### Capital Movements Liberalisation

- Establishing a multi-functional free trade account system;
- Turning the bank's authenticity censoring from pre-event audit into post-event audit, to promote the facilitation of trade settlement in terms;
- Simplifying the management according to the mode of Pre-establishment National Treatment and Negative List, improving the convenience of registration and exchange in the exchange link, and exploring a new form of cross-border investment management to adapt to the market demand;
- In the field of cross-border financing, comprehensively implementing the macro prudential management for full-calibre cross-border financing;
- In the field of cross-border securities investment and financing, supporting the development of Hainan's industries with characteristics and comparative advantages, giving priority to them in terms of overseas listing and issuance of bonds;
- Hainan FTP should take the lead in implementing the opening-up policy in the financial markets. Support should be given to building international marketplaces of energy, shipping, property rights, equities and so on and also to speeding up the establishment of settlement centres.

### Transportation Liberalisation

- Realising a more liberal shipping system;
- Further opening up airspace control and air route & air freedom rights restrictions;
- Removing offshore financing restrictions on ships and aircraft.

### 资金流动自由

- 构建多功能自由贸易账户体系;
- 实现银行真实性审核从事前审查转为事后核查, 推进结算便利化;
- 在跨境直接投资交易环节, 按照准入前国民待遇加负面清单模式简化管理, 提高兑换环节登记和兑换的便利性, 探索适应市场需求新形态的跨境投资管理;
- 在跨境融资领域, 全面实施全口径跨境融资宏观审慎管理;
- 在跨境证券投融资领域, 扶持海南具有特色和比较优势的产业发展, 在境外上市、发债等方面给予优先支持;
- 率先在海南落实金融业扩大开放政策, 支持建设国际能源、航运、产权、股权等交易场所, 加快发展结算中心。

### 运输自由

- 更加自由开放的航运制度;
- 进一步放宽空域管制与航路航权限制;
- 取消船舶和飞机境外融资限制。





## 2. Relaxed Supervision 监管模式放宽

**In terms of regulatory models, Hainan FTP implements a special supervision mode of opening up the “first-tier border line” and regulate the “second-tier line”.**

### **Opening up the “first-tier border line”**

Hainan FTP will set up the “front line” between the FTP and other countries and regions outside the customs territory of the People’s Republic of China. The goods and items out of the prohibited or restricted list shall be freely imported and exported, which facilitates the trade to the greatest efficiency under the premise of supervision.

### **Regulating the “second-tier line”**

A “second line” shall be established between Hainan FTP and other areas within the customs territory of the People’s Republic of China (hereinafter referred to as “the mainland”). When goods enter the mainland from Hainan FTP, according to the import regulations in principle, customs duties and import-related taxes shall be levied. Goods outside the catalogue of imported taxable commodities will be exempted from import duties.

在监管模式上，自贸港实施“一线”放开、“二线”管住的特殊监管模式。

### **“一线” 放开：**

在海南自贸港与中国关境外其他国家(地区)之间设立“一线”，除了禁止、限制进出口的货物、物品之外，其他货物、物品可以自由进出，在简化监管的前提下可以最大程度地便利贸易；

### **“二线” 管住：**

则是在海南自贸港和中国关境内的其他地区(“内地”)之间建立的新管理模式，货物从自贸港进入内地，原则上需缴纳关税和进口环节税，符合条件的可以免征进口环节税收。

### 3. Preferential Tax Policies 税收优惠政策

In addition to zero tariffs, other preferential treatments in relation to Corporate Income Tax ("CIT") and Individual Income Tax ("IIT") would be carried out across Hainan Island in phases. Also, the CIT exemption policy would be given to high-tech and other industries within a limited period. The Master Plan sets out those favourable tax arrangements for recent period (prior to year 2025) and medium period (prior to year 2035):

除了零关税之外，税制安排方面的其他有力措施包括，在海南岛全岛分阶段实施企业所得税和个人所得税低税率政策，同时也给予高新技术等行业限期免征企业所得税的优惠待遇等。《方案》分别对近期(2025年前)和中期(2035年前)自贸港的企业所得税和个人所得税政策提出了以下安排：

Tax Item 税种	Prior to Year 2025 2025年前		Prior to Year 2035 2035年前	
	Taxpayer 主体	Preferential Tax Policies 优惠政策	Taxpayer 主体	Preferential Tax Policies 优惠政策
CIT 企业所得 税	Encouraged industrial enterprises registered at Hainan FTP who are carrying out substantial business <sup>Note 1, next page</sup> 注册在自贸港并实质性运营 <sup>备注1</sup> 的鼓励类产业企业	The CIT rate is reduced to 15% effective from June 1, 2020.  减按15%征收企业所得税(自2020年6月1日起)。	Enterprises registered at Hainan FTP who are carrying out substantial business (Except those under the negative list)  注册在海南自由贸易港并实质性运营的企业(负面清单行业除外)	The CIT rate is reduced to 15%  减按15%征收企业所得税
	Enterprises in tourism, modern service and high-tech industries established at Hainan FTP 在自贸港设立的旅游业、现代服务业、高新技术产业企业	New earnings from overseas direct investment is tax-exempt before 2025.  2025年前新增境外直接投资取得的所得，免征企业所得税。		
	All enterprises 所有企业	Eligible capital expenditure <sup>Note 2</sup> can be deducted one-time (if the value of the single asset is less than RMB5 million), or under the accelerated depreciation/amortization (if the value of the single asset is not less than RMB5 million). 符合条件的资本性支出 <sup>备注2</sup> 出，可在发生当期一次性税前扣除(若单位价值小于500万元)或加速折旧和摊销(若单位价值超过500万元)。		
IIT 个人所得 税	High-end talents and highly-demanded talents working at Hainan FTP  在自贸港工作的高端人才和紧缺人才	The portion exceeding 15% of actual tax burden shall be exempted.  个人所得税实际税负超过15%的部分，予以免征。	Individuals who have resided at Hainan FTP for more than 183 days cumulatively in a calendar year <sup>Note 3</sup>  一个纳税年度在海南自由贸易港累计居住满183天的个人 <sup>备注3</sup>	Comprehensive income derived from Hainan FTP (currently applicable to 3% to 45% progressive tax rate) and Operating income (currently applicable to 5% to 35% progressive tax rate), are eligible for three tax brackets, i.e. 3%, 10% and 15%.  取得来源于海南自由贸易港范围内的综合所得(目前适用3%到45%的超额累进税率和经营所得(5%到35%的超额累进税率)，按照3%，10%，15%三档超额累进税率征收个人所得税。

### 3. Preferential Tax Policies 税收优惠政策

Sales Tax 销售税	All enterprises 所有企业	<p>A Special Customs Supervision Zone shall be constructed for closed operation on the whole island. The tax on value added tax, consumption tax, car purchase tax, urban construction and other taxes and fees are reduced. Sales tax is levied on the retail links of goods and services, and the proportion of related indirect taxes is reduced.</p> <p>建设全岛封关运作的海关监管特殊区域。简并增值税、消费税、车购税、城建附加等税费。在货物和服务零售环节征收销售税，并降低相关间接税的比例。</p>	All enterprises 所有企业	<p>The imposition authority of taxation of Hainan has been further broaden. Except for income taxes shared by the central and local governments, sales tax and other domestic tax revenues are considered as local revenues of Hainan, which would potentially strengthen the financial support to enterprises registered at Hainan FTP.</p> <p>扩大海南税收管理权限，除所得税由中央与地方共享外，销售税及其他国内税均作为地方收入，这也进一步潜在增加了财政返还扶持力度。</p>
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Note 1: Substantial Business refers to that the actual management body of an enterprise is located at Hainan FTP, implementing substantive full-scale management and control on operating business, personnel, finance and property. (From Caishui No. 31 - [2020] of the Ministry of Finance).

Note 2: Eligible capital expenditure refers to newly acquired fixed assets (including self-built, self-developed, but except for buildings) or intangible assets. For the first time, intangible assets are included in the scope of preferential tax treatment. (From Caishui No. 31 - [2020] of the Ministry of Finance).

Note 3: The number of days of residence and source of income of individuals who live in Hainan for a total of 183 days need to be further clarified.

备注1:实质性运营是指企业的实际管理机构设在海南自由贸易港，并对企业生产经营、人员、财务、财产等实施实质性全面管理和控制。(源自财税(2020)31号文)

备注2:符合条件的资本性支出指新购置固定资产(含自建、自行开发，但除房屋、建筑物外)或无形资产。无形资产首次被纳入优惠适用范围。(源自财税(2020)31号文)

备注3:在海南自由贸易港累计居住满183天的个人的居住天数以及判定所得来源，需要进一步明确。



For Chinese overseas enterprises, it is recommendable to set up a holding company, a regional headquarters, a shared service centre or a financial fund centre at Hainan FTP. The net profits remitted back from their overseas subsidiaries to Hainan are eligible for favourable tax treatments only applicable in Hainan.

我国“走出去”企业，若在海南自贸港设立各类形式的控股公司、地区总部、服务共享中心、财务资金中心，则能将在国外分回的利润留在海南，享受税收优惠。

## Case Example 1 - Overseas Chinese Enterprises: Favourable CIT Treatment “走出去”企业：企业所得税税收优惠举例

A domestic cross-bounder e-commerce group headquartered in Hangzhou city plans to set up a trading company in Hong Kong SAR as a transit centre for cross-boundary business. The net profit remitted back from Hong Kong company to mainland China is estimated to be RMB 10 million. The group has substantive operations in Hainan and is engaged in high-tech industry. There are two “going global” plans:

- 1). Set up a company in Hainan to directly invest overseas, or
- 2). HangZhou headquarters to directly invest overseas.

The respective tax burden is as follows:

某境内跨境电商集团，计划在香港投资设立贸易公司作为跨境电商的中转中心，集团目前的投资总部位于杭州，设立香港贸易公司后，预计每年香港利润总额为1,000万元，并且税后利润全部汇回国内，该集团在海南有实质性经营且具有高新资质，目前有两个“走出去”的方案可供选择：

- 1). 由海南公司向境外投资，或
- 2). 直接从杭州进行对外投资。

具体税负情况如下：

Unit: RMB 10,000 单位: 万元

Item 项目	Formula 公式	Hainan Company to directly invest overseas 由海南公司向境外投资	Hangzhou headquarters to directly invest overseas 由杭州公司向境外投资
Hong Kong company's gross profit 香港公司利润总额	a	1,000	1,000
Hong Kong company's CIT Rate 香港公司所得税率	b	16.5%	16.5%
Additional tax rate 分回中国需补缴所得税税率	c	0%	8.5%
Additional tax to be paid after remitting back to China 分回中国需补缴企业所得税	d=a*c	0	85

Conclusion: Its Hainan company is classified as a high-tech industrial enterprise and carries out substantial business in Hainan. Therefore, the net profit remitted back from Hainan is exempted from Chinese CIT. As a result, the actual tax burden is reduced by 8.5% as compared with the one from direct investment from Hangzhou headquarter to Hong Kong SAR.

结论：由于海南公司属于高新技术产业企业，因此其新增境外直接投资取得的所得可以免征企业所得税。其从境外分红所产生的实际税负相较于从杭州直接对外投资降低了8.5%。

## Case Example 2 - Overseas Chinese Enterprises: Favorable IIT Treatment “走出去”企业：个人所得税税收优惠举例

A multinational manufacturing company in China has assigned Mr. Zhang, a Chinese employee, to Japan to support R&D work. His annual income of RMB 1.2 million is paid by the Japanese subsidiary.

中国境内的某跨国制造公司由于研发需要，派遣中方员工小张到日本开展调研工作，小张的年收入为120万元均由日本发放。

He is a qualified high-end and highly-demanded talent of Hainan FTP and would therefore, liable for the favourable tax treatment, i.e. 15% of actual tax burden could be refundable. At present, there are two options available if this multinational group has set up business entities in Beijing and Hainan FTP:

- 1). Zhang can be dispatched by the company in Beijing to Japan or
- 2). Zhang can be dispatched by the company in Hainan to Japan.

The specific tax is as follows:

符合海南自由贸易港工作的高端人才和紧缺人才条件，可以享受实际税负超15%部分免征个税的政策优惠。假设该跨国集团在北京和海南都有业务实体，目前有两个“走出去”的方案可供选择：

- 1). 由北京公司派往日本 或
- 2). 由海南公司派往日本。

具体税负情况如下：

Unit: RMB 10,000 单位: 万元

Item 项目	Formula 公式	From Hainan to Japan 由海南派往日本	From Beijing to Japan 由北京派往日本
Annual gross income 个人年收入	a	120	120
Statutory deduction 法定扣除	b	6	6
IIT rate 个人所得税率	c	15%	45%
Quick reckoning deduction 速算扣除数	d	0	18.19
IIT payable 应纳个人所得税	$e=(a-b)*c-d$	18	35.81
Japanese IIT already paid 可拿回境内抵扣的日本已缴纳个税	f	20	20
Additional IIT to be paid in China 抵扣后应缴纳个人所得税	$g=e-f$	0	15.81

### Case Example 3 - Foreign Enterprises in China: Favourable CIT Treatment 在华外资：企业所得税税收优惠举例

A foreign group is mainly engaged in international maritime transportation. After realising the potential of Chinese market, the group plans to set up a legal presence in China to promote their business. In 2020, its gross profit is estimated to be RMB 10 million. Here is a comparison of CIT burden for the legal presences to be established in Hainan or other area.

某境外集团主要从事国际海上运输业务。该集团意识到中国市场的潜力后计划在国内设立公司开展业务。2020年该公司预计税前利润为1,000万元。该集团将境内业务实体公司设立在海南或其他地区的税负情况如下所示：

Unit: RMB 10,000 单位: 万元

Item 项目	Formula 公式	Established in Hainan 新设在海南	Established in other locations 新设在其他地区
Gross profit 税前利润	a	1,000	1,000
CIT Rate 企业所得税税率	b	15%	25%
CIT 应交所得税额	$c=a*b$	150	250

Conclusion: As maritime transportation is listed as a encouraged industry in the “Catalogue of Encouraged Industries for Foreign Investment” by the government, the newly established entity is eligible for a lower CIT rate of 15%. The CIT cost is reduced by 10% under the same level of gross profit as compared with those located outside Hainan.

结论:由于海上运输业务属于《鼓励外商投资产业目录》中的鼓励类产业, 因此可以享受15%的所得税优惠税率, 相比较于新设在海南以外的地区, 在税前利润相同的情况下, 税负降低10%。

## Case Example 4 - Foreign Enterprises in China: Favourable IIT Treatment 在华外资: 个人所得税税收优惠举例

Due to the R&D need of the Chinese subsidiaries, an overseas multinational pharmaceutical manufacturing company plans to send a foreign expatriate, Jack, to work as the pharmaceutical R&D expert in China. His annual gross income is RMB 1.2 million during the secondment. It is assumed that the group has set up business entities located in Hainan and Shanghai, respectively, the IIT rates for Jack dispatched by the group to different areas are as follows:

某位于中国境内的跨国医药制造公司由于研发需要, 计划由海外母公司向境内派遣专业药品研发专家Jack先生。Jack先生在派遣期间年收入为120万元人民币。假设该跨国集团在海南和上海都设有业务实体, 则该跨国集团将Jack先生外派至不同地区的个人所得税负情况如下:

Unit: RMB 10,000 单位: 万元

Item 项目	Formula 公式	Dispatched to Hainan 派遣到海南	Dispatched to other areas 派遣到其他地区
Annual gross income 个人年收入	a	120	120
Statutory deduction 法定扣除	b	6	6
IIT rate 个人所得税率	c	15%	45%
Quick reckoning deduction 速算扣除数	d	0	18.19
IIT payable 应纳个人所得税	$e=(a-b)*c-d$	17.1 (e1)	33.11 (e2)
Actual IIT 实际税负	$f=e/a$	14.3%	27.6%
Tax difference 税负差异	$e2-e1$		16.01

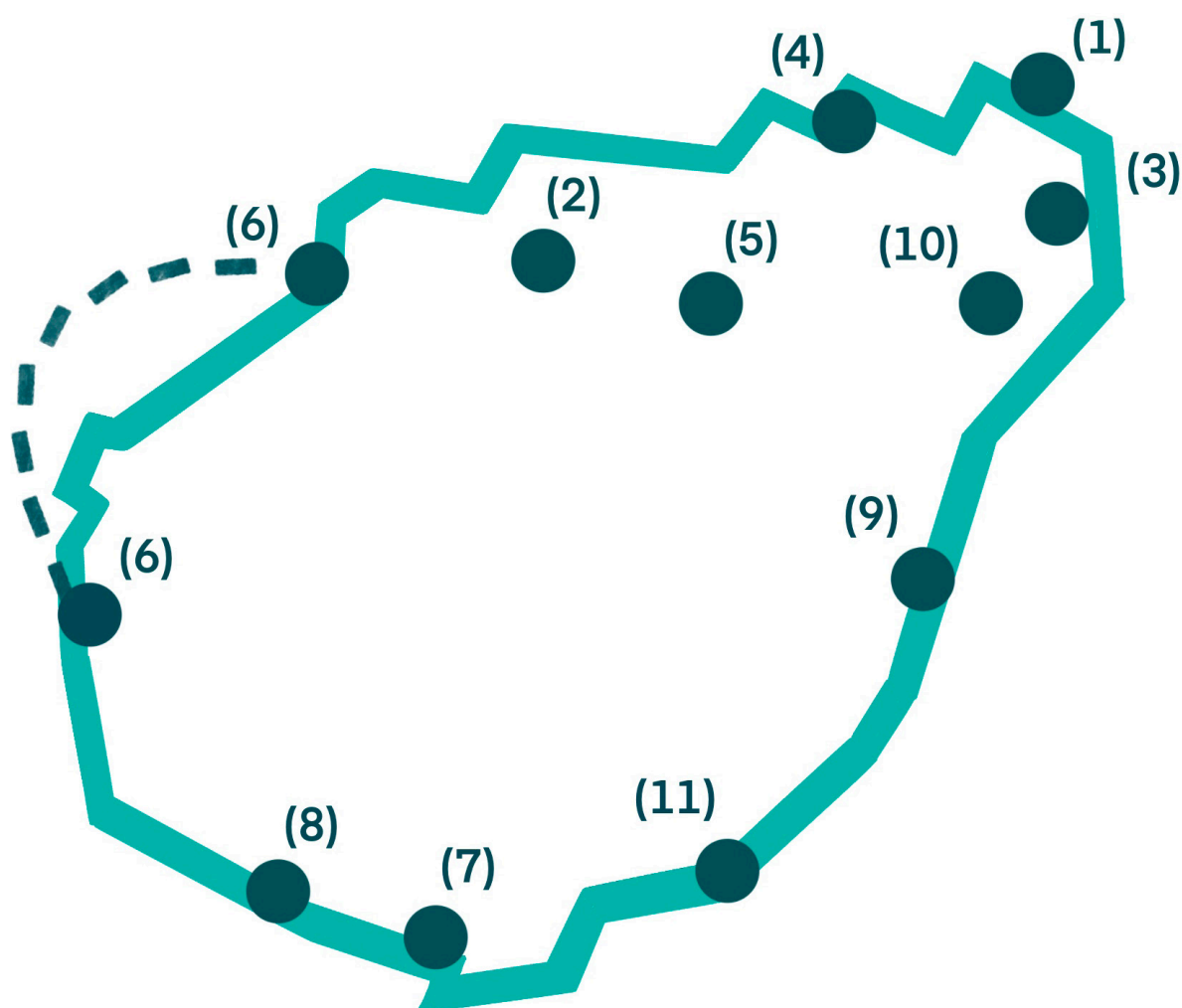
Conclusion: As the pharmaceutical R&D expert is classified as one of the highly-demanded talents at Hainan FTP, Jack is eligible for the favourable IIT treatment, i.e. 15% of actual tax burden could be refundable. By his secondment to Hainan, his IIT cost can be effectively reduced as compared to work in Shanghai.

结论: 由于药品研发专家属于海南自贸港行业紧缺人才, 因此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。Jack先生派遣到海南工作可以有效的降低个人所得税税负。

#### 4. Brief of Hainan FTP Major Industrial Parks 海南自贸港产业园区简介

At present, Hainan FTP has approved 11 industrial parks in the first batch as a demonstration and pilot zone to promote the development of Hainan FTP, which undertakes the important task of implementing the “early arrangement” policy of Hainan FTP.

目前海南自贸港首批授牌了十一个产业园区，作为推动海南自由贸易港建设的样板区和试验区，承载实施海南自由贸易港“早期安排”政策的重要任务。





Name of Industrial Park 产业园区名称	Investment Promotion Target 招商对象
1. Haikou Jiangdong New District 海口江东新区	Cross-border e-commerce, headquarters economy 跨境电商、总部经济
2. Haikou Integrated Free Trade Zone 海口综合保税区	High-tech industry, medical and health industry 高新技术产业、医疗健康产业
3. Haikou National High-tech Industrial Development Zone 海口国家高新技术产业开发区	Bonded warehousing, cross-border e-commerce, diamond and jewellery crafting/exhibition/trade, parallel-import vehicles and transportation, tourism, automotive export & exhibition and sales, finance leasing 保税仓储、跨境电商、钻石珠宝加工展示交易、汽车平行 出口及交通运输、旅游业进口车辆的展示销售、融资租赁
4. Haikou Fuxingcheng Internet Information Industrial Park 海口复兴城互联网信息产业园	Intelligent IoT industries; digital trading industries 智能物联产业、数字贸易产业
5. Hainan Ecological Software Park 海南生态软件园	Blockchain, big data, gaming, e-sports products and platforms 区块链、大数据、游戏电竞产品及平台
6. Yangpu Economic Development Zone 洋浦经济开发区	New petrochemical industry; advanced manufacturing 新型石化产业、先进制造业
7. Sanya Central Business District 三亚中央商务区	Comprehensive business district, tourism port free trade services 综合商务区、旅游港自贸服务
8. Sanya Yazhou Bay Technology Centre 崖州湾科技城	Deep-sea industry, technology industry 深海产业、科技产业
9. Hainan Boao Lecheng International Medical Tourism Pilot Zone 博鳌乐城国际医疗旅游先行区	Chartered medical care, health management 特许医疗、健康管理
10. Wenchang International Aerospace City 文昌国际航天城	Aerospace core industry, "Aerospace +" extended industries (extended industries of aerospace) 航天核心产业、“航天+”延伸产业
11. Lingshui Li'an International Education Innovation Pilot Zone 陵水黎安国际教育创新试验区	Introduction of well-known international schools, introduction of famed universities at home and abroad to host Chinese-foreign cooperatively-run institutions and projects 引进知名国际学校、引进国内外知名高校举办中外合作办 学机构和项目

# Chung Rui Tax Group 中瑞税务

The brand of "Chung Rui", originating from 1992, is a leading tax service brand in China. **Chung Rui Tax Group Co., LTD. (referred to as "Chung Rui Tax Group") is a national large-scale comprehensive financial and tax professional service firm** approved and registered by the State Taxation Administration ("SAT").

Chung Rui Tax Group is the only tax agency group that officially obtains the enterprise group registration certificate of State Administration of Industry and Commerce in the tax agent industry in China. As **one of the top class AAAAA tax agencies**, Chung Rui Tax Group ranked the **5th** among the top 100 national tax agencies in 2020 by the CCTAA (China Association of certified tax agents), and won the "Outstanding Contribution to the Industry" prize awarded by the Beijing Certified Tax Agents Association.

Up to now, ChungRui Tax Group has set up 51 branches affiliated to Beijing headquarter in Anhui (province), Chongqing (municipality), Guangdong (province), Hainan (province), Henan (province), Hubei (province), Jiangsu (province), Jilin (province), Shandong (province), Shanghai (municipality), Sichuan (province), Tianjin (municipality), Tibet (province), Yunnan (province), Xinjiang (province) and Zhejiang (province), etc. In Shandong province, we have sub-branches in Binzhou, Dezhou, Dongying, Heze, Jinan, Liaocheng, Linyi, Rizhao, Taian, Weihai, Weifang, Yantai and Zaozhuang.

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中瑞税务集团为全国最高等级AAAAA级税务师事务所，在中国注册税务师协会评选的2020年度全国百强榜中，名列第五位；并获得北京注册税务师协会授予的“行业突出贡献特等奖”。

截止目前，中瑞税务集团已在上海、天津、重庆、河南、山东、西藏、云南、四川、湖北、海南、广东、浙江、安徽、江苏、新疆、吉林等省、直辖市、自治区设立直属分支机构；在山东省设立了省级公司，在山东省的泰安市、烟台市、东营市、菏泽市、威海市、潍坊市、滨州市、德州市、临沂市、日照市、枣庄市、聊城市、济宁市设立了市级公司。

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允中允誠  
至瑞至信



## Why choose Chung Rui Tax Group? 为什么选择中瑞税务集团?

- We have abundant tax planning experiences and most-updated tax knowledges to ensure that favourable tax entitlements and treatments can be fully implemented. 我们不仅拥有丰富的税务筹划经验和全面掌握税收优惠政策，还保证相关税收优惠政策的落地与实施。
- We provide diversified tax services to different types of industries, i.e. high-tech enterprises, cross-border e-commerce and other emerging industries. 我们提供税务服务的行业非常广泛，包括高新技术企业、跨境电商和物联产业等新兴行业。
- We deliver our cross-border services for outbound Chinese enterprises through our Nexia international network. 通过我们的Nexia国际化网络，我们为走出去的企业提供专业的跨境税务服务。
- We enjoy a solid and effective relationship with the competent tax authority at different level. 我们和各级税务机关保持了亲密和高效的合作关系。
- We expect to help our clients to achieve a better future by our vision, mission and values 我们用我们的愿景、使命和价值观协助客户成就美好的未来：

**Vision 愿景: Become a trusted word-glass professional service firm 成为倍受信赖的世界级中国专业服务机构**

**Mission 使命: Professionals achieve dream 专业成就梦想**

**Values 价值观: Vision, innovation, integrity and harmony 允中允诚、至瑞至信、开放包容、远见创新**

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