

Case 1: A certain company registered in the Hainan Free Trade Port with independent legal personality needs to import a shore container crane (assuming it is not within the scope of prohibited goods, with a commodity 8-digit tax number: 8426.1942). According to the "Customs Import and Export Tariff of the People's Republic of China (2022)", the combined import tax rate is approximately 24.3%. Assuming the dutiable price is 90 million RMB, the company would need to pay import taxes of 21.87 million RMB. However, by applying for the "zero tariff" policy for production equipment for own use, the company's import tax payment would be 0 RMB.

Case 2: On August 14, 2022, a batch of high-speed cameras for experimental use imported by the Sanya Institute of Deep-Sea Technology Research at Shanghai Jiao Tong University successfully cleared customs at Sanya Customs under Haikou Customs, involving a cargo value of 993,000 RMB and a tax exemption of 129,000 RMB. This is the first time that, after the upgrade of the tax exemption policy for production equipment for own use in the Hainan Free Trade Port, the policy has benefited public institutions, greatly improve the efficiency of capital utilization for the beneficiaries after enjoying the tax exemption policy.