

Case -Exemption of Exempt from import duties, import value-added tax and consumption tax on imported operational vehicles and yachts

Case 1: A certain airline registered in the Hainan Free Trade Port with independent legal status (engaged in transportation industry, with the main operating base in the Hainan Free Trade Port) needs to import a large passenger aircraft with an empty weight of over 45 tons (within the scope of the attached list, commodity 8-digit HS code: 8802.4020, according to the "Customs Tariff of the People's Republic of China (2022)", the comprehensive import tax rate is 14.13%) for operating its self-use. Assuming the taxable price is 1 billion RMB, the enterprise needs to pay an import tax of: $1 \text{ billion} \times 14.13\% = 141 \text{ million RMB}$. By enjoying the "zero tariff" policy for transportation and yachts., the enterprise needs to pay nil import tax.

On September 8, 2022, Haikou Meilan Airport Customs, a subsidiary of Haikou Customs, successfully guaranteed the clearance and release of a 777-200LRF cargo aircraft with a value of USD 100 million and a tax reduction of RMB 95.89 million. This is the first time, since the implementation of Hainan Free Trade Port transportation and yacht "zero tariff" policy, that enterprise can enjoy the benefits of "zero tariff" large aircraft, has imported three helicopters on the basis of adding a heavyweight new member of the large aircraft -a record of transportation and yachts. This is the first time since the implementation of the "zero-tariff" policy that a large aircraft has benefited from the policy, adding to the three helicopters already imported a heavyweight new member of the large aircraft, and setting a new record for the number of single-ticket benefits under the "zero-tariff" policy for transportation and yachts.

Case 2: Hainan Nimis Industry Co.

On January 29, 2021, the first "zero-tariff" sailboat imported by Hainan Nemis Industrial Co., Ltd. was cleared and released by Sanya Customs under Haikou Customs, marking the smooth landing of the "zero-tariff" policy for transportation vehicles and yachts in Hainan Free Trade Port. The enterprise declared the Lagoon 46 sailboat. The enterprise declared Lagoon 46 catamaran sailboat, the value of 5.5 million RMB, tax relief of about 1.9 million RMB.

Haikou Customs, under the guidance of the General Administration of Customs, adheres to the premise of "manageable", and actively innovates the management capabilities to ensure the implementation of the policy and promote the construction of Hainan Free Trade Port. Before the landing of the policy, Haikou Customs set up a special team to carry out system construction, information technology platform construction, personnel training, enterprise publicity, external communication, etc.; to strengthen contact and cooperation with the competent authorities in the industry, to support the China (Hainan) International Trade "Single Window" in putting the joint audit of the main body of the enterprise and other functions online as soon as possible, to help enterprises to enjoy the benefits as soon as possible.

Case 3: Hainan Haiqi Vip Car Fleet Co., Ltd.

On May 19, 2021, a 13-seat Toyota Sea Lion commercial vehicle declared to be imported by Haihai Automobile Group VIP Fleet Co., Ltd. was successfully cleared and released by Haikou

Harbor Customs under Haikou Customs, with a value of RMB 227,000, and about RMB 84,000 of tax reduction and exemption. This marks the zero breakthrough in the import of another important "zero-tariff" commodity in Hainan Free Trade Port.

In order to let more enterprises enjoy the benefits of the free trade port policy, Haikou Customs closely followed the "Performing practical work for the masses" practice activities. For enterprises concerned about the subject of enjoyment, tax lists, regulatory documents, etc., the Haikou Customs took the initiative to provide accurate service guidance, and strengthen the contact with the competent authorities of the industry, and endeavor to the follow-up supervision services for the smooth implementation of the policy to provide protection. The Haikou Customs provided guarantee for the smooth implementation of the policy.

Case 4: Hainan Offshore Helicopter General Aviation Co., Ltd

On August 10, 2021, a helicopter imported by Hainan Hai Dui Tong Universal Aviation Co., Ltd. was successfully cleared by Haikou Harbor Customs under Haikou Customs, with the value of the helicopter at RMB 4,018,000, and the tax was reduced or exempted by RMB 613,000. This marks the Hainan Free Trade Port "zero tariff" imports of goods to achieve full coverage of air, land and sea.

In order to fully realize the effect of the implementation of the policy, Haikou Customs set up a task force to sort out the customs clearance process according to the type of products in different categories, to strengthen the key enterprises to publicize, play the role of demonstration of the key enterprises, and constantly expand the policy of "the first single effect" to bring more enterprises into enjoying the benefits.