

**Announcement of the Ministry of Finance and the State of
Taxation Administration on Implementing VAT and
Consumption Tax Refunds Policies in the
Guangdong-Macao In-Depth Cooperation Zone in Hengqin**

This English translation is for reference only. The Chinese version shall prevail in case of any inconsistencies.

**Announcement of the Ministry of Finance and the State of Taxation
Administration on Implementing VAT and Consumption Tax
Refunds Policies in the Guangdong-Macao In-Depth Cooperation Zone in
Hengqin**

Notice on Adjusting the Scope of Goods Eligible for VAT and Consumption Tax Refunds in the Guangdong-Macao In-Depth Cooperation Zone in Hengqin (No. 1 [2024] of the Ministry of Finance and the State of Taxation Administration) issued by the Ministry of Finance and the State of Taxation Administration will take effect from the starting date of the special customs operation in the Cooperation Zone after the completion and final acceptance of relevant regulatory facilities. According to the Announcement on the Special Customs Operations in the Guangdong-Macao In-Depth Cooperation Zone in Hengqin (Letter No. 26 [2024] of the Executive Committee of the Guangdong-Macao In-Depth Cooperation Zone in Hengqin), the Cooperation Zone will officially start its special customs operations at 00:00 on March 1, 2024. It is hereby notified that the VAT and consumption tax refunds policies shall be implemented as follows:

I. Goods entering the Cooperation Zone from the Chinese mainland through the “second-line” and meeting certain requirements shall be deemed as exports and eligible for value-added tax (VAT) and consumption tax refunds policies.

II. Enterprises within the Cooperation Zone that purchase goods eligible for VAT and consumption tax refunds policies can apply for tax refunds to the Tax Service of the

Guangdong-Macao In-Depth Cooperation Zone in Hengqin of the State Taxation Administration.

III. Specific management measures and application procedures shall be implemented in accordance with current relevant policies.

Finance Bureau,	Tax Service of the Guangdong-Macao
Guangdong-Macao In-Depth	In-Depth Cooperation Zone in Hengqin,
Cooperation Zone in Hengqin	State Taxation Administration

February 26, 2024