

# **Announcement of the Special Customs Operations 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 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)

Based on the Master Plan for the Construction of Guangdong Macao In-Depth Cooperation Zone in Hengqin, and the Master Plan of the Development of the Guangdong-Macao In-Depth Cooperation Zone in Hengqin, after review and approval by the Management Committee, it is hereby notified that the special customs operations in the Guangdong-Macao In-Depth Cooperation Zone in Hengqin (hereinafter referred to as the “Cooperation Zone”) will be conducted as follows:

**I.** The special customs operations in the Cooperation Zone will officially start from 00:00 on March 1, 2024.

**II.** From the starting date of the special customs operations, the following documents and other relevant documents will take effect:

1 Notice by the Ministry of Finance, the General Administration of Customs and the State Taxation Administration on the Relevant Import and Export Tax Policies Regarding Goods Entering and Leaving the Guangdong-Macao In-Depth Cooperation Zone in Hengqin (No. 1 [2024] of the Ministry of Finance, the General Administration of Customs, and the State of Taxation Administration)

1 Notice on the Tax Policy Regarding Personal Luggage and Mailed Items in the Guangdong-Macao In-Depth Cooperation Zone in Hengqin (No. 2 [2024] of the

Ministry of Finance, the General Administration of Customs, and the State of Taxation Administration)

1 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)

1 Measures of the Customs of the People's Republic of China for the Supervision and Administration of the Guangdong-Macao In-Depth Cooperation Zone in Hengqin (Announcement No. 202 [2023] of the General Administration of Customs)

1 Announcement on the Simplified Declaration Procedures for Duty-Free and Bonded Goods in the Guangdong-Macao In-Depth Cooperation Zone in Hengqin (Announcement No. 4 [2024] of General Administration of Customs)

1 Measures of the Customs of the People's Republic of China for the Collection of Taxes on the Domestic Sale of Value-Added Goods Processed in the Guangdong-Macao In-Depth Cooperation Zone in Hengqin (Announcement No. 10 [2024] of General Administration of Customs).

**III.** After the release of this notice, the Cooperation Zone will release relevant documents regarding issues such as the certification of origins and tax payment status of goods leaving the Cooperation Zone through the “second-line”, the conditions allowing eligible Macao residents to bring animals and plants products into the Cooperation through the “first-line”, and the credit information management.

Executive Committee of the  
Guangdong-Macao In-Depth  
Cooperation Zone in Hengqin

Work Office of the Guangdong-Macao  
In-Depth Cooperation Zone in Hengqin,  
of the People's Government of  
Guangdong Province

February 8, 2024