



**广东省经济特区条例  
及其有关规定**

**REGULATIONS AND THE  
RELEVANT PROVISIONS ON  
SPECIAL ECONOMIC ZONES IN  
GUANGDONG PROVINCE**

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# 广东省经济特区条例

(一九八〇年八月二十六日第五届全国人民代表大会常务委员会第十五次会议批准)

## 第一章 总 则

**第一条** 为发展对外经济合作和技术交流，促进社会主义现代化建设，在广东省深圳、珠海、汕头三市分别划出一定区域，设置经济特区（以下简称特区）。特区鼓励外国公民、华侨、港澳同胞及其公司、企业（以下简称客商），投资设厂或者与我方合资设厂，兴办企业和其他事业，并依法保护其资产、应得利润和其他合法权益。

**第二条** 特区内的企业和个人，必须遵守中华人民共和国的法律、法令和有关规定。本条例有特别规定的，按照本条例的规定执行。

**第三条** 设立广东省经济特区管理委员会，代表广东省人民政府对各特区实行统一管理。

**第四条** 特区为客商提供广阔的经营范围，创造良好的经营条件，保证稳定的经营场所。一切在国际经济合作和技术交流中具有积极意义的工业、农业、畜牧业、养殖业、旅游业、住宅和建筑业、高级技术研究制造业，以及客商与我方共同感兴趣的其他行业，都可以投资兴办或者与我方合资兴办。

**第五条** 特区的土地平整工程和供水、排水、供电、道路、码头、通讯、仓储等各项公共设施，由广东省经济特区管理委员会负责兴建，必要时也可以吸收外资参与兴建。

**第六条** 各特区分别聘请国内外专家和热心我国现代化建设的有关人士组成顾问委员会，作为该特区的咨询机构。

## **第二章 注册和经营**

**第七条** 客商在特区投资设厂，兴办各项经济事业，应向广东省经济特区管理委员会提出申请，经审核、批准后，发给注册证书和土地使用证书。

**第八条** 客商可在特区内设立的中国银行或者其他经我方批准设立的银行开户，并办理有关外汇事宜。

客商的各项保险，可向特区内设立的中国人民保险公司或者其他经我方批准设立的保险公司投保。

**第九条** 特区企业的产品供国际市场销售；其产品如向我国内地销售，须经广东省经济特区管理委员会核准，并办理海关补税手续。

**第十条** 客商在特区内可以独立经营自己的企业，雇用外籍人员担任技术和管理工作。

**第十一条** 客商在特区所办的企业中途停业，应向广东省经济特区管理委员会申报理由，办理停业手续，清理债权债务；停业后，其资产可转让，资金可汇出。

### 第三章 优惠办法

**第十二条** 特区的土地为中华人民共和国所有。客商用地，按实际需要提提供，其使用年限、使用费数额和缴纳办法，根据不同行业和用途，给予优惠，具体办法另行规定。

**第十三条** 特区企业进口生产所必需的机器设备、零配件、原材料、运输工具和其他生产资料，免征进口税；对必需的生活用品，可以根据具体情况，分别征税或者减免进口税。上述物品进口和特区产品出口时，均应向海关办理申报手续。

**第十四条** 特区企业所得税税率为百分之十五。对在本条例公布后两年内投资兴办的企业，或者投资额达五百万美元以上的企业，或者技术性较高、资金周转期较长的企业，给予特别优惠待遇。

**第十五条** 客商在缴纳企业所得税后所得的合法利润，特区企业的外籍职工、华侨职工、港澳职工在缴纳个人所得税后的工资和其他正当收入，可以按照特区外汇管理办法的规定，通过特区内的中国银行或者其他银行汇出。

**第十六条** 客商将所得利润用于在特区内进行再投资为期五年以上者，可申请减免用于再投资部分的所得税。

**第十七条** 鼓励特区企业采用我国生产的机器设备、原材料和其他物资，其价格可按我国当时同类商品的出口价格给予优惠，以外汇结算。这些产品和物资，

可凭售货单位的销售凭证直接运往特区。

**第十八条** 凡来往特区的外籍人员、华侨和港澳同胞，出入境均简化手续，给予方便。

## **第四章 劳 动 管 理**

**第十九条** 各特区设立劳动服务公司。特区企业雇用中国职员和工人，或者由当地劳动服务公司介绍，或者经广东省经济特区管理委员会同意由客商自行招聘，都由企业考核录用，同职工签订劳动合同。

**第二十条** 特区企业雇用的职工，由该企业按其经营的要求进行管理，必要时可以解雇，其手续按照劳动合同的规定办理。

特区企业职工可按照劳动合同规定，向企业提请辞职。

**第二十一条** 特区企业中的中国职工工资水平、工资形式、奖励办法，以及劳动保险、国家对职工的各项补贴，按照广东省经济特区管理委员会的规定，由企业同职工签订合同。

**第二十二条** 特区企业应有必要的劳动保护措施，保证职工在安全、卫生的条件下进行工作。

## **第五章 组 织 管 理**

**第二十三条** 广东省经济特区管理委员会行使以下职权：

1. 制订特区发展计划并组织实施；



- 2.审核、批准客商在特区的投资项目；
- 3.办理特区工商登记和土地核配；
- 4.协调设在特区内的银行、保险、税务、海关、边检、邮电等机构的工作关系；
- 5.为特区企业所需的职工提供来源，并保护职工的正当权益；
- 6.举办特区教育、文化、卫生和各项公益事业；
- 7.维护特区治安，依法保护特区内人身和财产不受侵犯。

**第二十四条** 深圳特区由广东省经济特区管理委员会直接经营管理；珠海、汕头特区设立必要的办事机构。

**第二十五条** 为适应特区经济活动的开展，设立广东省经济特区发展公司。公司业务范围：承办资金筹集和信托投资业务；经营或者与客商合资经营特区的有关企业；代理特区客商与内地贸易往来的购销事宜，并提供洽商服务。

## **第六章 附 则**

**第二十六条** 本条例由广东省人民代表大会通过，并报中华人民共和国全国人民代表大会常务委员会批准后施行。



# REGULATIONS ON SPECIAL ECONOMIC ZONES IN GUANGDONG PROVINCE

*(Approved by the 15th Session of the Standing  
Committee of the Fifth National People's  
Congress on August 26, 1980)*

## *Chapter I*

### GENERAL PROVISIONS

**Article 1** In order to develop economic co-operation and technical exchanges with foreign countries and to promote the socialist modernization programme, certain areas are to be delineated in the three cities of Shenzhen, Zhuhai and Shantou in Guangdong Province for the establishment of special economic zones (hereafter referred to as "special zones"). The special zones shall encourage foreign citizens, overseas Chinese and compatriots from Hongkong and Macao and their companies and enterprises (hereafter referred to as "investors") to set up factories and establish enterprises and other undertakings, with their own investment or in joint ventures with our side, and shall, in accordance with the law, protect their assets, the profits due them and their other lawful rights and interests.

**Article 2** Enterprises and individuals in the special zones must abide by the laws, decrees and pertinent provisions

of the People's Republic of China. Where there are special provisions in these Regulations, they shall be carried out accordingly.

**Article 3** A Guangdong Province Committee for Administering Special Economic Zones shall be set up to exercise unified administration of the special zones on behalf of the People's Government of Guangdong Province.

**Article 4** The special zones shall provide investors with a wide scope of operation, create favourable operating conditions, and guarantee them stable business sites. Investors may establish with their own investment, or in joint ventures with our side, all projects that have positive significance for international economic co-operation and technical exchanges, including those relating to industry, agriculture, animal husbandry, aquaculture, tourism, housing and construction, and research and manufacture involving advanced technology, as well as other businesses of common interest to investors and to our side.

**Article 5** The Guangdong Province Committee for Administering Special Economic Zones shall be responsible for undertaking land-levelling projects and building various public utilities in the special zones such as water supply, drainage, power supply, roads, wharves, communications and warehouses. When necessary, foreign investment may be also accepted to participate in these undertakings.

**Article 6** Each of the special zones shall invite domestic and foreign experts and relevant personages who are enthusiastic about China's modernization programme to form

an advisory committee that will serve as a consulting body for that special zone.

## *Chapter II*

### REGISTRATION AND OPERATION

**Article 7** Investors wishing to set up factories or to establish various economic undertakings in the special zones with their own investment shall apply to the Guangdong Province Committee for Administering Special Economic Zones which, after examination and approval, will issue a registration certificate and a land use certificate.

**Article 8** Investors may open accounts and conduct relevant foreign exchange transactions with the Bank of China or with other banks established in the special zones with the approval of our side.

Investors may obtain various kinds of insurance coverage from the People's Insurance Company of China or from other insurance companies established in the special zones with the approval of our side.

**Article 9** Products of the enterprises in the special zones are to be sold on the international market. If their products are to be sold within our country, they must have the approval of the Guangdong Province Committee for Administering Special Economic Zones and go through procedures for the payment of unpaid Customs duties.

**Article 10** Investors may independently operate their own enterprises in the special zones and employ foreign personnel for technical and managerial work.

**Article 11** If an investor wishes to terminate operations in the special zones before their scheduled expiration, it shall report the reasons to the Guangdong Province Committee for Administering Special Economic Zones, go through termination procedures and settle claims and debts; after termination of operations, the assets may be assigned, and the funds may be remitted abroad.

### *Chapter III*

## PREFERENTIAL MEASURES

**Article 12** Land in the special zones is owned by the People's Republic of China. The land to be used by investors will be provided according to actual needs; the duration of its use, the amount of the use fee and the method of payment will be given preferential consideration according to the different types of business and uses, and specific measures will be separately provided.

**Article 13** Machinery and equipment, spare parts, raw and semi-processed materials, means of transportation and other capital goods required for production imported by enterprises in the special zones shall be exempted from import duties. Articles required for daily use may, in accordance with the specific situation, either be subjected to import duties or allowed a reduction or exemption therefrom. Importers of the above-mentioned goods and exporters of products of the special zones shall all go through Customs application procedures.

**Article 14** The enterprise income tax rate in the special zones is 15%. Special preferential treatment shall be given to enterprises established within two years of the promulgation of these Regulations, to enterprises with an investment of U.S. \$5 million or more, and to enterprises involving higher technology or a longer capital turnover period.

**Article 15** The lawful profit that an investor receives after payment of the enterprise income tax, and the wages and salaries and other legitimate income that foreign, overseas Chinese and Hongkong and Macao staff and workers of an enterprise in the special zones receive after payment of the individual income tax, may be remitted abroad through the Bank of China or other banks in the special zones, in accordance with the provisions of the foreign exchange control measures of the special zones.

**Article 16** An investor that reinvests in the special zones, for a period of five years or longer, its share of the profit may apply for a reduction of or an exemption from income tax on the reinvested portion.

**Article 17** Enterprises in the special zones are encouraged to use machinery and equipment, raw and semi-processed materials and other goods and materials produced in our country, and preferential prices will be offered on the basis of our country's current export prices for the same kinds of commodities, using foreign exchange to settle accounts. These products, goods and materials may be shipped directly to the special zones with the sales vouchers of the selling units.

**Article 18** Entry and exit procedures will be simplified and conveniences given to the foreign personnel, overseas

Chinese and compatriots from Hongkong and Macao who travel to and from the special zones.

#### *Chapter IV*

### LABOUR MANAGEMENT

**Article 19** A labour service company shall be established in each of the special zones. Chinese staff and workers to be employed by the enterprises in the special zones, whether they are recommended by the local labour service companies or recruited by the investors themselves with the consent of the Guangdong Province Committee for Administering Special Economic Zones, shall all be tested by the enterprises before employment, and labour contracts shall be signed with the staff and workers.

**Article 20** The staff and workers employed by enterprises in the special zones are to be managed by the enterprises according to their business requirements and, when necessary, may be dismissed, after going through the procedures provided in the labour contracts.

Staff and workers of the enterprises in the special zones may submit their resignations to the enterprises in accordance with the provisions of the labour contracts.

**Article 21** The wage levels, types of wages and bonus measures and the labour insurance and various State subsidies for the Chinese staff and workers of the enterprises in the special zones are to be included in the contracts signed by the enterprises with the staff and workers as provided by the Guangdong



Province Committee for Administering Special Economic Zones.

**Article 22** Enterprises in the special zones shall take the necessary labour protection measures to ensure that staff and workers work in safe and hygienic conditions.

## *Chapter V*

### ADMINISTRATION

**Article 23** The Guangdong Province Committee for Administering Special Economic Zones shall perform the following functions:

(1) Formulate development plans for the special zones and organize their implementation;

(2) Examine and approve the investment projects of investors in the special zones;

(3) Handle industrial and commercial registration and land allotment in the special zones;

(4) Co-ordinate working relations among the banking, insurance, taxation, customs, frontier inspection, postal and telecommunications and other organizations established in the special zones;

(5) Provide the staff and workers needed by enterprises in the special zones and protect the legitimate rights and interests of staff and workers;

(6) Establish educational, cultural and health facilities and public welfare institutions in the special zones; and

(7) Maintain public order in the special zones and, in