

**海南省人民代表大会常务委员会  
关于海南省契税具体适用税率和  
免征减征办法的决定**

**Decisions of the Standing Committee of the  
Hainan Provincial People's Congress on the  
Measures on Specific Tax Rates and Exemption  
or Abatement of Deed Tax in Hainan Province**

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# 海南省人民代表大会常务委员会 关于海南省契税具体适用税率和 免征减征办法的决定

(2021年7月27日海南省第六届人民代表大会常务委员会  
第二十九次会议通过)

根据《中华人民共和国契税法》(以下简称《契税法》)规定,结合本省实际,现就《契税法》授权事项,对契税具体适用税率和免征减征办法作出如下决定:

一、本省契税税率为百分之三。

二、有下列情形之一的,免征或者减征契税:

(一)因土地、房屋被本省县级以上人民政府征收、征用,选择货币补偿且在本省内重新购置土地、房屋的,成交价格不超过货币补偿部分免征契税,超出部分征收契税;选择房屋产权调换、土地使用权置换且不缴纳差价的免征契税,缴纳差价的,对差价部分征收契税。

(二)因不可抗力灭失住房,在本省内重新承受住房权属的,免征契税。

三、国家另有免征、减征契税规定的,从其规定。

四、本决定自2021年9月1日起施行。

## **Decisions of the Standing Committee of the Hainan Provincial People's Congress on the Measures on Specific Tax Rates and Exemption or Abatement of Deed Tax in Hainan Province**

(Adopted at the 29th Session of the Standing Committee of the 6th Hainan Provincial People's Congress on July 27, 2021)

Pursuant to the Deed Tax Law of the People's Republic of China (hereinafter referred to as the "Deed Tax Law"), and in consideration of the actual circumstances in Hainan Province, the following decisions on the measures on specific tax rates and exemption or abatement of deed tax are formulated as authorized by the Deed Tax Law:

I. The provincial deed tax rate shall be 3%.

II. Deed tax shall be exempted or abated under any of the following circumstances:

(a) Where the original land or building is under eminent domain by a government at or above the county level, and financial compensation is chosen and land or a building is re-purchased within the Province, deed tax shall be exempt provided that the transaction price does not exceed the financial compensation or shall be levied from the part exceeding the financial compensation; where housing property exchange or land use right exchange is chosen, deed tax shall be exempted if there is no price difference or shall be levied from any price difference.

(b) Deed tax shall be exempted where a new residential building ownership within the Province is accepted after the original has been destroyed in a *force majeure* event.

III. Other state regulations shall prevail if they provide otherwise for the exemption or abatement of deed tax.

IV. These Decisions shall come into force as of September 1, 2021.

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# 《海南省人民代表大会常务委员会 关于海南省契税具体适用税率和 免征减征办法的决定》解读

2021年7月27日，海南省第六届人民代表大会常务委员会第二十九次会议审议通过了《海南省人民代表大会常务委员会关于海南省契税具体适用税率和免征减征办法的决定》（以下简称《决定》），自2021年9月1日起施行。

## 一、出台《决定》的背景和依据

2020年8月11日第十三届全国人民代表大会常务委员会第二十一次会议审议通过《中华人民共和国契税法》（以下简称《契税法》），于2021年9月1日起实施。其中第三条授权省人民政府在国家规定的税率幅度（百分之三至百分之五）内提出契税的具体适用税率以及提出对因土地、房屋被县级以上人民政府征收、征用，重新承受土地、房屋权属和因不可抗力灭失住房，重新承受住房权属两种情形免征或者减征契税的具体办法，报同级人民代表大会常务委员会决定。为保障《契税法》今年9月1日在我省顺利实施，我省出台《决定》，明确了授权事项。

## 二、《决定》的主要内容

我省按照总体税制平移的思路确定了契税税率和免征减征办法，并据实际情况，作了略微必要调整。

（一）我省契税税率为百分之三，与现行税率保持一致，维持法定税率（3%—5%）最低档不变。

## **Interpretation of the Decisions of the Standing Committee of the Hainan Provincial People’s Congress on the Measures on Specific Tax Rates and Exemption or Abatement of Deed Tax in Hainan Province**

After deliberation, the Decisions of the Standing Committee of the Hainan Provincial People’s Congress on the Measures on Specific Tax Rates and Exemption or Abatement of Deed Tax in Hainan Province (hereinafter referred to as these “Decisions”) are adopted at the 29th Session of the Standing Committee of the 6th Hainan Provincial People’s Congress on July 27, 2021, and shall come into force as of September 1, 2021.

### **I. Decisions’ Background and Basis**

The 21st Session of the Standing Committee of the 13th National People’s Congress deliberated on and passed the Deed Tax Law of the People’s Republic of China (hereinafter referred to as the “Deed Tax Law”) on August 11, 2020, which shall come into force on September 1, 2021. Article 3 of the Deed Tax Law authorizes the provincial people’s government to recommend a specific deed tax rate within the nationally required tax rate range (3% through 5%), and recommend specific regulations for the exemption or abatement of deed tax in the event new land use rights or building ownership are accepted where the original one was under eminent domain by a government at or above the county level or a new residential building ownership is accepted after the original is destroyed in a *force majeure* event, and shall report such to the standing committee of the people’s congress at the same level for decision. We issued these Decisions and clarified the authorized matters to ensure the smooth implementation of the Deed Tax Law in the Province on September 1 of the same year.

### **II. Description of these Decisions**

The deed tax rate and exemption and abatement method shall be determined based on the concept of accepting the old tax system comprehensively in Hainan Province, and any necessary adjustments shall be made based on actual circumstances.

(a) The provincial deed tax rate is 3%, which matches the current tax rate, and the lowest statutory tax rate (3%–5%) remains unchanged.

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（二）因土地、房屋被本省县级以上人民政府征收、征用，选择货币补偿且在本省内重新购置土地、房屋的，成交价格不超过货币补偿部分免征契税，超出部分征收契税；选择房屋产权调换、土地使用权置换且不缴纳差价的免征契税，缴纳差价的，对差价部分征收契税。此项优惠政策既延续了现有房屋征收、征用重新承受房屋权属的契税优惠政策（《财政部、国家税务总局关于企业以售后回租方式进行融资等有关契税政策的通知》（财税〔2012〕82号）第三条规定），又扩展到土地征收、征用重新承受土地权属方面，将土地和房屋的优惠政策进行统一，可以减轻纳税人负担。

（三）因不可抗力灭失住房，在本省内重新承受住房权属的，免征契税。与现行规定（《海南省地方税务局关于加强契税征收管理若干规定的通知》（琼地税发〔2001〕77号）第四条第四款）保持一致。

（四）国家另有免征、减征契税规定的，从其规定。目前，我省按照财政部、国家税务总局、住房城乡建设部发布《关于调整房地产交易环节契税营业税优惠政策的通知》（财税〔2016〕23号，以下简称《通知》），对房地产交易环节契税实施优惠税率。《契税法》授权了国务院根据国民经济和社会发展的需要，对居民住房需求保障等情形可以规定免征或者减征契税，因此《决定》做了衔接性规定，对国家另有免征、减征契税规定的，按照国家规定执行。

(b) Where the original land or building is under eminent domain by a government at or above the county level and financial compensation is chosen, and land or a building is re-purchased within the Province, the deed tax shall be exempted if the transaction price does not exceed the financial compensation or shall be assessed on the part exceeding the financial compensation; where housing property or land use rights exchange is chosen, deed tax shall be exempted if there is no price difference or assessed on the price difference. This preferential policy both continues the existing preferential deed tax policy applicable to the acceptance of new building ownership due to eminent domain (Article 3 of the Notice of the Ministry of Finance and State Taxation Administration of the People’s Republic of China on Applicable Deed Tax Policies for Organizations Financing by Sale and Lease-back (Cai Shui [2012] No. 82)) and extends to the acceptance of new land use rights due to eminent domain, standardizing land use rights and building ownership preferential policies to reduce the burden on taxpayers.

(c) Deed tax shall be exempt where a new residential building ownership in the Province is accepted after the original is destroyed in a *force majeure* event. This provision is in line with current regulations (Paragraph 4 of Article 4 of the Notice of Improving Deed Tax Administration from Hainan Tax Authority (Qiong Di Shui Fa [2001] No. 77)).

(d) Other state regulations shall prevail if they provide otherwise for the exemption or abatement of deed tax. Pursuant to the Notice on Adjusting the Preferential Policies for Deed Tax and Business Tax in Real Estate Transactions (Cai Shui [2016] No. 23, hereinafter referred to as the “Notice”) issued by the Ministry of Finance, State Taxation Administration of the People’s Republic of China and the Ministry of Housing and Urban-Rural Development, preferential tax rates for deed tax in real estate transactions are currently applied within the Province. The Deed Tax Law authorizes the State Council to exempt or abate tax to meet residents’ housing needs based on the national economy and social development. Therefore, these Decisions have made provision to connect them, that is where other state regulations shall control if they provide otherwise for the exemption or abatement of deed tax.

