(The below appendix is extracted from the website of Finance Bureau of Shenzhen Municipality of the People's Republic of China. For full text, please refer to https://szfb.sz.gov.cn/xwzx/tzgg/content/post_12294455.html)

Appendix

Finance Bureau of Shenzhen Municipality • Commerce Bureau of Shenzhen Municipality • Shenzhen Tax Service, State Taxation Administration •Shenzhen Customs District P. R. China •Port Office of Shenzhen Municipal People's Government • Culture, Media, Tourism and Sports Bureau of Shenzhen Municipality

Announcement on Tax Refund for Overseas Visitors

To enhance the efficiency of tax refund services for overseas visitors, improve convenience for inbound consumption, and establish Shenzhen as a national model city for tax refunds, in accordance with the Announcement of the Ministry of Finance on Implementing Tax Refund Policy for Overseas Visitors (MOF Announcement No. 3 [2015]) and the Notice of the Ministry of Commerce et al. on Further Optimizing Tax Refund Policies to Expand Inbound Consumption (SC Document No. 84 [2025]), matters regarding tax refunds for overseas visitors in Shenzhen are hereby announced as follows:

I. Tax Refund Policy

Tax refund for overseas visitors refers to the policy of refunding value-added tax (VAT) on goods purchased by overseas visitors from designated tax refund shops upon their departure from China.

1. Overseas Visitors refers to foreign nationals and compatriots from China's Hong Kong, Macao, and Taiwan regions who do not stay in Mainland of China for more than 183 consecutive days.

2. Tax Refund Articles

Refund articles refer to personal items purchased by overseas visitors themselves at tax refund stores that meet refund conditions, excluding:

Articles listed in the Prohibited and Restricted Articles for Exit and Entry of the People's Republic of China;

Items sold under VAT exemption policies at tax refund stores;

Other articles specified by the Ministry of Finance, General Administration of Customs, and State Taxation Administration.

3. Eligibility Requirements

To qualify for a tax refund:

Same-store single-day purchase amount must reach RMB 200 or more;

Goods must be unused and unconsumed;

Departure must occur within 90 days of purchase;

All purchased goods must be carried or checked in personally upon departure.

4. Refund Rates

For articles subject to 13% VAT rate: Refund rate is 11% (including agency service fees);

For articles subject to 9% VAT rate: Refund rate is 8% (including agency service fees).

II. Departure Tax Refund Procedures

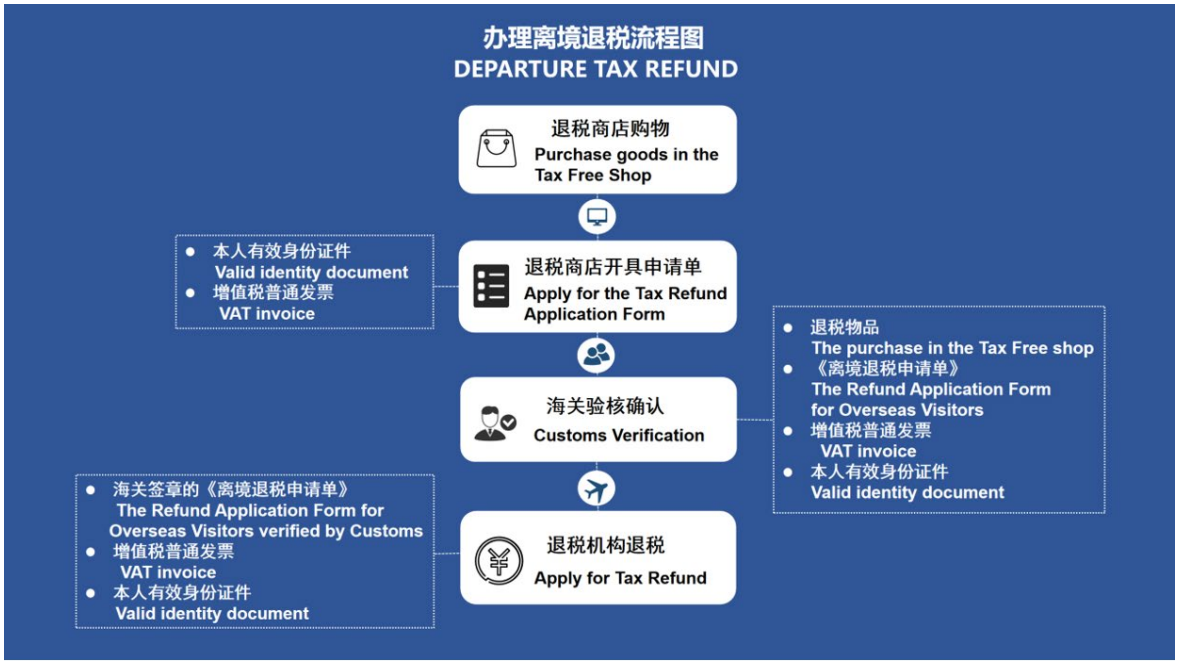
(A) Departure Tax Refund Procedure:

(1) Purchase goods in the Tax Free Shop;

(2) Apply for the Tax Refund Application Form;

(3) Customs Verification;

(4) Apply for Tax Refund.



(B) Buy & Tax Refund Service in Shenzhen

(1) Purchase goods in the Tax Free Shop;

(2) Apply for the Tax Refund Application Form, and get the cash;

(3) Customs Verification;

(4) Go for the verification of the Tax Refund Agency.



III. Tax Refund Stores, Commercial Zones, and "Instant Refund" Centers

Shenzhen has over 1,000 designated tax refund stores, multiple tax refund commercial zones, and 12 "Instant Tax Refund" centers. These cover local specialties, 3C products, apparel, luggage, daily goods, etc. For specific details, refer to the latest information published by the Shenzhen Tax Service, State Taxation Administration (scan QR code below).

IV. Tax Refund Ports

Tax refund services are currently available at five designated ports: Man Kam To Control Point, Futian Port, Shenzhen Bay Port, Shenzhen Bao'an International Airport, and Shekou Cruise Home Port. Operating hours are Monday through Sunday from 9:00 to 21:00, while services during public holidays are subject to the notice issued by respective tax refund counters. At Man Kam To Control Point and Shenzhen Bay Port, tax refund counters are exclusively set up in Passenger Inspection Channels for processing refunds for overseas visitors; Vehicle Channels currently have no tax refund counters, thus the service cannot be provided to passengers departing via road transport.

(A) Man Kam To Control Point

1. Address: No. 1188 Yanhe South Road, Luohu District
2. Location: Southwest corner, 2/F Departure Hall

(B) Futian Port

1. Address: No. 23 Yuheng Road, Futian District
2. Location: Southeast corner, 3/F Departure Hall

(C) Shenzhen Bay Port

1. Address: No. 1 Dongbin Road, Nanshan District
2. Location: Southwest corner, 2/F Departure Hall

(D) Shenzhen Bao'an International Airport

1. Address: Bao'an Avenue, Bao'an District
2. Location: Gates 308-309, International Departures Hall

(E) Shekou Cruise Home Port

1. Address: No. 1 Haiyun Road, Nanshan District

2. Location: 2/F Departure Tax Refund Counter

V. Supplementary Matters

(1) Shenzhen will further expand the network of tax refund stores, "Instant Tax Refund" centralized refund points, and designated tax refund ports, while optimizing tax refund services. Specific arrangements will be dynamically updated through official announcements.

(2) Shenzhen launched the pilot program for the 'Single Form & Single Package' Facilitation Service at King Glory Plaza, Shenzhen Bay MixC, and Shenzhen MixC on April 27, 2025. Tax refund stores and overseas visitors are encouraged to actively adopt this service.

(3) For matters not covered herein, refer to:Announcement of the Ministry of Finance on Implementing Tax Refund Policy for Overseas Visitors (MOF Announcement No. 3 [2015]);Notice of the Ministry of Commerce et al. on Further Optimizing Tax Refund Policies to Expand Inbound Consumption (SC Document No. 84 [2025]).

We appreciate your support and cooperation in tax refund operations. Valuable suggestions are welcome.

This Announcement takes effect immediately.

HEREBY ANNOUNCED.

Finance Bureau of Shenzhen Municipality
Commerce Bureau of Shenzhen Municipality
Shenzhen Tax Service, State Taxation Administration
Shenzhen Customs District P. R. China
Port Office of Shenzhen Municipal People's Government
Culture, Media, Tourism and Sports Bureau of Shenzhen Municipality
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