



1

Hong Kong-mainland cross-boundary travel fully resumes

Normal travel between Hong Kong and Mainland China has been fully resumed, with all boundary control points opened up and no daily limits on the number of people able to cross. Travellers going from Hong Kong to the mainland no longer need to produce a negative result for a nucleic acid test taken within 48 hours prior to their departure, provided they have not been in any overseas destination or Taiwan in the seven days prior to their day of departure. ([HKSAR Government](#))

2

Multiple-entry visas for GBA talent to travel to Hong Kong and Macao

The mainland will implement a new talent visa scheme on a pilot basis from 20 February, allowing professionals working in the GBA to make multiple entries to Hong Kong and Macao. Mainland professionals in six categories of expertise, including science and research, health and law, will be eligible to apply for talent visas with a validity period of five years, three years or one year. Visa holders can stay in Hong Kong and Macao for up to 30 days during each visit.

([HKSAR Government](#))

3

Guangdong policies support development of Hong Kong and Macao youth

Guangdong Province recently issued a compilation of policies that support the employment and start-ups of Hong Kong and Macao youth. These policies cover everything from one-off start-up subsidies and start-up rental grants to preferential tax treatments and are aimed specifically at young people from the two special administrative regions. As an example, eligible start-ups from Hong Kong and Macao can obtain a Rmb10,000 one-off start-up subsidy as well as a start-up rental grant capped at Rmb6,000 per year for a maximum of three years.

([Hong Kong and Macao Affairs Office, the People's Government of Guangdong Province](#); in Chinese only)

4

Small-scale taxpayers to enjoy VAT incentives

The mainland has announced value-added tax (VAT) incentives for small-scale taxpayers for 2023. Taxpayers with monthly sales under Rmb100,000 will not be subject to VAT. Small-scale taxpayers who are subject to a VAT levy rate of 3% or VAT items that are subject to a 3% VAT prepayment rate can enjoy a reduced levy rate of 1%. ([Xinhua](#))

5

Returned cross-border e-commerce exports exempted from duty

Mainland China is rolling out a preferential tax policy for returned cross-border e-commerce exports. For export items that are returned in their original condition within six months, the export duty will be refunded, while import duty, import VAT and import consumption tax will all be waived.

([Xinhua](#); in Chinese only)