

# Broadening horizons

## China Newsflash

Latest News on law, tax and business in China

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## 区域性暂停非贸付汇备案申请

Vivian Yao, Rödl & Partner 中国上海

近日，不少苏州企业接到其主管税务机关通知，从即日起预计到 2017 年底，税务机关暂不接受非贸备案申请，其主要原因在于江苏省部分税务局针对 12 月 1 日起施行的《非居民企业所得税源泉扣缴新规》进行系统升级。具体系统恢复操作时间尚不确定预计可能在 12 月最后一周。

被暂时停止的非贸付汇不仅包括服务贸易项目的对外支付，还包括股息红利所得、利息所得、特许权使用费等。据悉，若企业在此前已完成相关合同备案以及纳税申报，目前仍然可以申请《对外支付税务备案表》，完成相关税务备案手续并进行对外支付；若企业尚未进行合同备案和纳税申报，企业将预计可能无法在 2017 年底前完成税务备案进行对外支付。

由于 12 月份是对外支付较为集中的时段，这一通知势必会对很多企业产生重大影响，而其他地区是否有相同的处理方式，目前尚未有进一步信息，我们会密切关注各地税务局的实践操作。我们建议尚未接收到通知的企业如果有需要在年内完成非贸付汇，应该尽可能和税务局取得联系，尽快完成相关税务备案手续以及时完成对外支付。

## Regional Suspension of Filing Applications for Non-trade Overseas Payment

Vivian Yao, Rödl & Partner Shanghai, China

Recently, many enterprises in Suzhou were informed by the competent tax bureau that from now on and till the end of 2017 (expected), the tax authorities temporarily do not accept filing applications for non-trade overseas payments. The main reason is that part of tax bureaus in Jiangsu Province are now upgrading the system regarding the new regulations on withholding tax of non-resident taxpayer, which took effect from December 1, 2017. The concrete recovery date is still uncertain and expected to be the last week of December.

The temporarily suspended non-trade payments not only include the outbound remittance under "service transaction", but also the payments of dividends, interests, royalties etc. It is understood that if the enterprise has already filed the contract and declared the tax, the tax record filing form for outbound payment can still be applied to complete the filing procedures for outbound payment. If enterprise did not file outbound payment contract (shareholder resolution) and process the tax return yet, the enterprise may not be able to complete the filing procedures and outbound payment by the end of 2017.

Since December is the period when outbound payments are concentrated, the notification will have a significant impact on many enterprises. There is no further information yet, whether other areas will have the same approach and we will pay close attention to the practice of local tax bureaus. It is suggested that enterprises having not received such notice should contact the tax bureau to complete the record filing procedures and outbound payments as soon as possible, if the outbound payments should be completed in this year.

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*„We must be continuously on alert for new developments to be able to master challenges in the best possible way. With curiosity and an innovative approach, we are creating forward-looking solutions.“*

*Rödl & Partner*

*„The building of human towers requires each team member to again and again attempt something new. In this way, we are able to rise above the challenge together.“*

*Castellers de Barcelona*



„Each and every person counts“ – to the Castellers and to us.

Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today. „Força, Equilibri, Valor i Seny“ (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality. Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing tradition of human towers – Castellers de Barcelona – in May 2011. The association from Barcelona stands, among many other things, for this intangible cultural heritage.

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