

Broadening horizons

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年度关联交易信息披露——您准备好了吗？

Vivian Yao / Frances Gu, Rödl & Partner 中国上海

中国税务总局于 2016 年 7 月 13 日发布了具有里程碑意义的转让定价关联申报和同期资料管理有关事项的新要求。新要求中一项重要的改变就是对所有在中国设立并实行查账征收的公司或者独立核算的常设机构须在次年 5 月 31 日前完成在“关联业务往来报告表”中新增的披露要求。

关联业务往来报告表由原先 9 张表扩展到目前的 22 张表。重要变化是新增了以下表格：

- 主要关联交易方的详细信息（如：各关联交易类型中交易金额前五位的关联方），包括注册地、经营地、有效税率、注册资本、法定代表人姓名；
- 纳税人内部组织结构详细信息，包括各部门职能、具体人数、和报告对象；
- 加入了原同期资料中所要求的关联和非关联交易的分部财务信息分析表。

新转让定价合规要求下的首次“关联业务往来报告表”披露时限日益临近。我们强烈建议所有外国集团在华子公司应就其 2016 年关联交易内容进行审阅（包括劳务、借款/利息、材料/货物采购、商品销售、自产品销售等），并就相关信息收集做好充分准备。此外，我们认为税务机关将以此信息披露作为参考，对企业的转让定价风险进行评估以及对企业未足额支付

Are You Prepared for Annual TP Disclosure?

Vivian Yao / Frances Gu, Rödl & Partner Shanghai, China

The Chinese State Administration of Taxation published the milestone Chinese transfer pricing reporting requirements on July 13, 2016. One of the significant changes is the detailed disclosure requirement of “Related Party Transaction Disclosure Forms” which ALL companies and permanent establishment in China which is levied according to actual profits recorded in the bookkeeping are required to submit before May 31 of the following year.

“Related Party Transaction Disclosure Forms” has extended from the original 9 forms to the current 22 forms. The most important change is the inclusion of the following forms:

- Detailed information of major transacting related parties (i.e. those ranked the top 5 in value of each related party transaction type), which include the registered and operation country, effective tax rate, registered capital and legal representative’s name;
- Detailed information of the taxpayer’s internal organization with detailed headcounts, functions and reporting target of each department;
- Extension of the requirement of segment financials on related and non-related party transactions from the TP Documentation preparation to all taxpayers.

Now the deadline for first related party transaction disclosure according to the new TP requirement is approaching. It is highly recommended for all Chinese subsidiaries of foreign groups to review the related party transactions in year 2016 (including service provision, loan/interest, purchase of material/goods, sales of trading goods, sales of self-manufactured goods etc.) and be well prepared for relevant information collection. Furthermore, it is expected that tax authority will refer the annual disclosure to make TP risk assessment and

的代扣代缴税金进行进一步调查。因此，信息披露的一致性和正确性将变得尤为重要。对于需要准备转让定价同期资料文档的企业，我们需要提醒您，转让定价同期资料文档中提供的信息需要与年度关联业务往来报告表中的信息相一致，以避免由于信息不一致而受到来自税务机关的质疑。罗德可以协助您制定转让定价战略并准备必要报告文档。

underpaid withholding tax liabilities assessment for further investigation. Therefore the consistence and correctness of the information disclosure is very important. For the companies which meet the transfer pricing documentation preparation threshold, it needs to ensure the information provided in the TPD is in consistent with the one stated in the annual related party transaction disclosure forms in order to avoid the challenges from tax authorities due to the inconsistency. Rödl & Partner can assist your company in planning transfer pricing strategy and furnishing the required documentation.

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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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