
China S New Transfer Pricing Compliance Requirements

Tax Compliance in Greater China

Transfer Pricing in China

Corporate Income Tax Law and Practice in the People's Republic of China

Transfer Pricing in China

A Comparative Empirical Study of International Transfer Pricing Practices and Audits
in New Zealand, Australia and China

Removing Tax Barriers to China's Belt and Road Initiative

International Taxation in China

The Chinese Approach to Transfer Pricing

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China Takes the Lead on Transfer Pricing Policy : Combating BEPS Through a Value
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The New China Country Practice Chapter of the UN Practical Manual on Transfer

Pricing : Reflections on Post-BEPS Transfer Pricing in the Middle-Kingdom

Transfer Pricing Disputes in China

Intangible Transfer Pricing Regulations in China

Guidance on Transfer Pricing Documentation and Country-by-Country Reporting

China - the New Corporate Income Tax Law and Its Effect on Transfer Pricing

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Transfer Pricing of Foreign Investment Enterprises and Government Policy in China

International Transfer Pricing in Asia Pacific

Managing Transfer Pricing Risks by Multinational Companies in China

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OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax

Administrations 2022
Fundamentals of Transfer Pricing
China's New Rules for Transfer Pricing and Mutual Agreement Procedures
China
Customs Valuation and Transfer Pricing - a China Perspective (part 1).
Transfer Pricing China Commentary
China's New Transfer Pricing Platform and the Challenge for U.S. Multinationals
International Transfer Pricing in China
OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax
Administrations 2017

*China's New Transfer
Pricing Compliance
Requirements*

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Tax Compliance in Greater China
Springer Science & Business Media
In this article, the authors critically
analyse the China Country Practice
Chapter inserted into the United Nations

Practical Manual on Transfer Pricing for
Developing Countries in 2016. They
present a critique of the major transfer
pricing challenges facing China and the
purported solutions to them. In this
context, the article gives an overview of
the strategies and practice
developments of China's State
Administration of Taxation, addressing

conceptual gaps and linking the tax administration's policy statements to its enforcement practice.

Transfer Pricing in China Oxford University Press, USA

In the past year, the Chinese tax authorities have issued three new circulars to outline their position and approach in dealing with transfer pricing issues. This article seeks to identify the specific areas that are likely to draw heightened attention from the Chinese tax authorities from now on and provides recommendations on how to prepare for the new audit environment.

Corporate Income Tax Law and Practice in the People's Republic of China
Springer

Provides up-to-date information on the recent transfer pricing developments. It

provides expert guidance on transfer pricing legislation, rules, cases, practices and insights on the various solutions available to current issues affecting people doing business in China.

Transfer Pricing in China Sweet & Maxwell

With the increasing integration of the Chinese market into the global economy, China's tax policy on transfer pricing and its tax administration influence extremely large numbers of cross-border transactions between China and other states. China has suffered heavy revenue loss from transfer pricing manipulation. Since 2008, Chinese tax authorities have paid special attention to such tax avoidance methods. By examining the Chinese approach to transfer pricing based on publicly

available information, this article analyses the reasons for the perceived aggressiveness of Chinese tax authorities in dealing with transfer pricing issues, and the inconsistency between the statutory endorsement of the arm's length principle and the approach adopted in practice by tax authorities. Measures to improve the efficiency of the administration of transfer pricing in China are proposed.

A Comparative Empirical Study of International Transfer Pricing Practices and Audits in New Zealand, Australia and China

Springer

This article explores the new documentation guidance from China in depth, focusing particularly on the elements that create the highest risk for

multinationals - the changes to the local file requirements.

Removing Tax Barriers to China's Belt and Road Initiative Praeger

This book focuses on the practice of transfer pricing audits which the Chinese government operates in the case of the vast number of foreign enterprises operating in the Chinese economy. It includes the testimony of Chinese officials about their work, material that given the secrecy of Chinese business and culture, is difficult to come by. *International Taxation in China* OECD Publishing

In the management of business activity by companies operating in more than one country, the complex array of issues and practices that characterize their movements of assets between

constituent company units centres around what has become known as international transfer payments. This book, based on extensive research, explains the nature of the subject, presents the latest data on the practice of transfer payments in three Asia Pacific countries; the regulations, attitudes and conditions which form the context in which they take place; and the events which are most likely to precipitate the intervention of the authorities and lead to investigation and audit.

The Chinese Approach to Transfer Pricing OECD Publishing

In *Corporate Income Tax Law and Practice in the People's Republic of China*, Fuli Cao provides a comprehensive analysis of China's newly revised tax laws and answers to specific

China tax issues.

Transfer Pricing Audits in China Kluwer Law International B.V.

Transfer pricing is a relatively new issue in the People's Republic of China. China opened its door to foreign investors in the late 1970s and multinational enterprises brought their transfer pricing practices to China. It was not until 1991 that China enacted the first transfer pricing law. As expected, China imported the arm's length principle to deal with the imported transfer pricing problem. Because the Chinese legal culture differs in many respects from that of OECD countries, especially the United States where the arm's length standard originated, adaptation of the OECD-based solution is inevitable. In addition, China's national interest in cross-border

transfer pricing matters have changed over the past three decades, which has led to corresponding changes in China's approach to resolving transfer pricing disputes.

International Transfer Pricing in China
Springer

In a global economy where multinational enterprises (MNEs) play a prominent role, governments need to ensure that the taxable profits of MNEs are not artificially shifted out of their jurisdiction and that the tax base reported by MNEs in their country reflects the economic activity undertaken therein. For taxpayers, it is essential to limit the risks of economic double taxation.

China Takes the Lead on Transfer Pricing Policy : Combating BEPS Through a Value Chain Analysis Gbis, Incorporated

Transfer pricing is the most important issue in international taxation today, but transfer pricing regulations for the United States and its major trading partners have changed significantly over the past decade. Professor Tang explains these changes and their impact on trade among multinational companies. In doing so he covers not only changes in U.S. regulations and their effects on multinational companies, but also the changes that have taken place in Canada, Mexico, China, Japan, the United Kingdom, Germany, France, the OECD, and elsewhere, and their impact on U.S. business. Also discussed in detail are the advance pricing agreements (APA) programs of the United States and Canada; a new paradigm for resolving a variety of issues that have arisen

recently in intrafirm trade and transfer pricing; and, for business executives, an approach for managing a corporate transfer pricing system. The book is an essential reading for professionals and their colleagues in the academic community.

Implementing BEPS in China : New Transfer Pricing Cch Hong Kong Limited

The authors consider the key directives recently introduced under China's new transfer pricing rules and their implications for multinational's transfer pricing planning and audit defence. Potential strategies are also suggested for multinationals to safeguard their tax interests in China.

China Universal-Publishers

This article discusses Public Notice 6, a

wideranging effort by Chinese tax authorities to implement effective transfer pricing rules, improve the nation's transfer pricing investigation processes, and enact rules for mutual agreement procedures.

Transfer Pricing in China Kluwer Law International B.V.

This book offers an introduction to transfer pricing with particular reference to China, for those who are looking for an overview that can be rapidly comprehended and who value diagrammatic images as a vehicle for learning. The subject is of importance both for Chinese and foreign personnel engaged in foreign company activity in China and for those who are similarly engaged in Chinese-owned companies already operating abroad, or which are

to be extended to foreign locations.

Bulletin 6 : China Completes the Revamping of Its Transfer Pricing Regime

This consolidated version of the OECD Transfer Pricing Guidelines includes the revised guidance on safe harbours adopted in 2013, as well as the recent amendments made by the Reports on Actions 8-10 and 13 of the BEPS Actions Plan and conforming changes to Chapter IX.

Transfer Pricing

This Guide is a detailed overview of all aspects of transfer pricing in China. Produced in association with Transfer Pricing Associates, a specialist global transfer pricing firm, this is an essential work for any businessman trading with or conducting business in China. The

book deals with all aspects of transfer pricing from a practical perspective, from designing and implementing a transfer pricing system, to managing China compliance and preparing for an audit.

Tax Director's Guide to Transfer Pricing in Asia and Australia

Since its announcement in 2013, the Belt and Road Initiative (BRI), also known as the New Silk Road, has gradually gained international recognition. The project requires not only extensive investment in infrastructure and transportation but also an acceleration of the internationalization of multinationals and supply chains in Belt and Road countries. The project will, hopefully, lead governments and businesses in countries along the Belt and Road to

compete, adopt best practices and improve transparency. The BRI marks a national push by China to increase economic links to Southeast Asia, Central Asia, Russia, the Baltic region (Central and Eastern Europe), Africa and Latin America, which will have major consequences for the way that tax systems interact. Emerging from the research conducted by the WU Global Tax Policy Center in cooperation with several Chinese universities, this book offers fourteen policy-relevant research papers prepared by international experts on the following issues: • The New Silk Road: Will Tax Be a Facilitator or a Barrier? • Neo-BEPS: China's Prescription for International Tax Reform Embodying the Rationality of the Belt & Road Initiative; • International Taxation

Coordination under China's Belt and Road Strategy; • Tax Issues in the Main Belt and Road Countries and Industries of China's Outward Foreign Direct Investment; • Preferential Arrangements under Chinese Tax Treaties with Belt and Road Countries and Disputes Regarding Their Applicability; • Tax Planning by Going-Global Enterprises for Cross-Border Earnings: Observations Based on Belt and Road Countries; • International Taxation Issues under the Belt and Road Initiative: Corporate Income Tax Laws and Tax Treaties; • Financial and Tax Operations in the Five Central Asian Countries; • The Role of Border-Crossing Procedures in the Transportation of Goods along the New Silk Road; • Transfer Pricing Issues Related to the Belt and Road Initiative; • Tax Treaties

between Belt and Road Countries; • VAT Challenges in the Belt and Road Initiative; • Global Tax Policy Post-BEPS and the Perils of the Silk Road; and • Creating a Positive Tax Climate for Complex Multijurisdictional Investment Projects. Outcomes presented in the book consist of findings presented during Tax Policy Forum on the Belt and Road Initiative held on 12–13 June 2017 in Beijing, jointly organized with Peking University Tax Law Center and the Central University of Finance and Economics, Beijing. These papers also formed the basis for input by WU Global Tax Policy Center at the first meeting of The Belt and Road Initiative Tax Cooperation Conference (BRITCC) held in Astana on 14–16 May 2018, in which it was agreed to establish a permanent

forum to examine the tax issues that arise from the BRI. The WU Global Tax Policy Center will continue to provide inputs to this forum.

China's New Documentation Rules : Widening the Net on Transfer Pricing Disclosure

The authors cite support for a "value chain analysis" in OECD draft and final base erosion and profit shifting (BEPS) guidance and describe how local Chinese tax authorities are applying the analysis under the recent documentation guidance in Bulletin 42.

Transfer Pricing

" ... presents the rules and practice related to transfer pricing in Canada, China, and Denmark"--Page iii.

Intrafirm Trade and Global Transfer Pricing Regulations

"... presents the rules and practice related to transfer pricing in Canada, China, and Denmark"--P. iii.