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Relevant industries: All
Relevant companies: All
Relevant taxes: CIT

Potential impacts on businesses:

- Risks of being challenged due to non-compliance issues increased

You may click [here](#) to access full content of the circular.

Updated "China Country Practice" Chapter of the UN Practical Manual on TP for Developing Countries

The twelfth session of the Committee of Experts on International Cooperation in Tax Matters was held by the United Nations (UN) Economic and Social Council in Geneva, Switzerland from 11-14 October 2016.

During the meeting, issues related to the updating of the UN Model Tax Convention have been discussed. The main differences between the previous (2012) and updated UN Model Tax Convention (MTC) are set out below. Many of these changes draw on the OECD's BEPS Action 6 work:

- A modified title of the Model and a new Preamble be inserted to clarify that treaties are not intended to be used to produce situations of double non-taxation. This mirrors the BEPS proposals;
- A new version of Article 1 that includes a principal purpose test, a third state permanent establishment (PE) rule, and a savings clause. These all draw on the BEPS proposals;
- A modified version of Article 4 that includes a new tie breaker rule for determining the treaty residence of dual-resident persons other than individuals. This mirrors the BEPS proposals;
- A modified version of Article 5 to prevent the avoidance of PE status. This draws on the BEPS proposals;
- A modified Article 10 to change the circumstances in which a lower rate applies for dividends on direct ownership of shares above a 25% threshold. This draws on the BEPS proposals;
- A new Article to provide for source taxation of fees for technical services. This has been developed by the UN Committee over several years and differs from the OECD MTC, which contains no such article;
- A new version of Article 13, paragraph 4 to modify the scope of the land-rich company rule. This draws on the BEPS proposals;

Other issues discussed in the meeting include:

- Update of the UN Practical Manual on Transfer Pricing (TP) for Developing Countries;
- Taxation of the extractive industries;
- Taxation of development projects;
- Tax administration capacity-building in developing countries;

- Mutual agreement procedure (MAP) – dispute avoidance and resolution;
- International trade in goods – tax issues;
- Tax incentives.

In the context of discussion on the update to the UN Practical Manual on TP, the meeting presented an updated [China Country Practice – Transfer Pricing Opportunities and Challenges for Developing Countries in Post-BEPS Era](#) (“China Country Practice”). This was written by the officials of the International Taxation Department of the State Administration of Taxation (SAT). This replaces the earlier China Country Practice chapter (2012) from the previous UN Practical Manual on TP. The SAT shared the following from China’s practical TP experience and from the SAT’s plans, looking ahead:

- In September 2016, the SAT has released the Internal Procedures for Special Tax Adjustment (Shui Zong Fa [2016] No. 137), in which the roles and responsibilities of tax authorities at different levels were further clarified and so as the collective review and approval system. (This circular is not publically released.)
- The SAT has installed a monitoring system to track the profits of MNEs in China. The primary data sources are the annual corporate income tax returns and the accompanying related party filings. The information is compiled, compared and analyzed by year, industry, and geographical area. Relying on the China Taxation Administration Information System (CTAIS), the monitoring system was designed to combine industry analysis with individual taxpayer screening. Tax authorities would receive alerts when the risks are identified.
- Major challenges facing China in TP practice include: (i) the shortfalls of arm’s length principle; (ii) lack of reliable comparables; (iii) quantification and allocation of location specific advantages (LSAs); (iv) identification and valuation of intangibles to which solutions were not readily available in the OECD TP Guidelines.
- China will add an anti-avoidance provision to the soon-to-be revised Tax Administration and Collection Law and Individual Income Tax Law.
- The SAT is planning to update the regulations to clarify the procedures of special tax adjustment investigation.

The China Country Practice paper also highlights the main contents of SAT Notice [2016] No. 42 (“Announcement 42”) on Country-by Country (CbC) reporting and other TP documentation measures. It also highlights the additional Announcement 42 requirements on the master file different from the recommended template set out in the BEPS Action 13 report.

* For more details and their impacts of Announcement 42 and SAT Announcement No. 64, which clarifies how taxpayers can access China’s advance pricing arrangement (APA) program and MAP mechanism, you may refer to the following KPMG China Tax Alerts:

- ❑ [China Tax Alert: State Administration of Taxation Issued Announcement on the Enhancement of the Reporting of Related Party Transactions and Administration of Contemporaneous Documentation \(Issue 23, July 2016\)](#)
- ❑ [State Administration of Taxation Issued Announcement on the Enhancement of Administration of APA \(Issue 28, October 2016\)](#)

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Relevant industries: All
 Relevant companies: All
 Relevant taxes: CIT / IIT

Potential impacts on businesses:

- Effective tax burden reduced

You may click [here](#) to access full content of the circular.

China-Cambodia DTA signed

On 13 October 2016, the *Agreement Between the Government of the People's Republic Of China And the Royal Government Of Cambodia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect To Taxes on Income* ("China-Cambodia DTA") signed. The following contents in the China-Cambodia DTA are notable:

- The DTA includes a "Fees for Technical Services" article. This is in line with the UN's recent finalization of a new technical services fees article and a push to have these adopted into treaties influenced by the UN MTC. The article allows for the application of withholding tax (WHT) at a maximum rate of 10% to payments for the rendering of any managerial, technical or consultancy services;
- The DTA includes the UN MTC PE provision, under which a PE may arise where a local person, acting on behalf of a foreign enterprise, habitually maintains a stock of goods or merchandise from which he regularly delivers goods or merchandise;
- Virtually all Chinese DTAs include, in Article 7 on Business Profits, a provision protecting China's right to use deemed profits methods for attributing taxable income to a PE. This is not included in the Cambodia treaty (it was also omitted from the recent Chile treaty). It remains to be seen how the SAT will clarify their approach to PE profit attribution in 2017 and whether there will be any changes;
- The new BEPS approach to determining corporate tax residence is included: this does away with the place of effective management test, using a "mutual agreement" approach instead to resolve ambiguity over corporate tax residence.

The latter is the only BEPS-influenced provision in the DTA. The key BEPS treaty provisions covering treaty abuse and PE determination have been omitted. This being said, the SAT may be waiting to effect such changes uniformly, across treaties, under the BEPS Action 15 Multilateral Instrument for mass update of DTAs, due for issuance in late 2016. Whether this is the case remains to be seen.



Reference: Guo Fa [2016]
No. 63
Issuance date: 10 November
2016
Effective date: N/A

Relevant industries: All
Relevant companies: All
Relevant taxes: N/A

Potential impacts on
businesses:

- Compliance costs reduced
- Operational costs reduced
- Restrictions on investments reduced

You may click [here](#) to access full content of the circular.

China to promote FTZ reforms throughout the country

On 10 November 2016, the State Council issued Guo Fa [2016] No. 63 ("Circular 63"). This guides nationwide application of pilot reforms that were successfully conducted in free trade zones (FTZs) in Guangdong, Tianjin, Fujian and Shanghai. These pilot reforms, which include 19 separate measures, shall be rolled out by 30 November 2016. 12 of the 19 measures are for nationwide rollout, and 7 of the measures are for rollout in customs special supervision areas.

Of the 12 nationwide reform measures there are:

- three items in investment management
- seven items in trade facilitation
- two items in supervision

These include, inter alia:

- (i). Administrative approval reform on foreign enterprises that do not fall into the Negative List to set up in China*;
- (ii). Online application for requisition and use of invoices that are under tax control system;
- (iii). Simplified de-registration procedures for enterprises;
- (iv). International Customs Authorized Economic Operator (AEO) Mutual Recognition System**;
- (v). Introduction of intermediary services to carry out bonded verification, cancellation, and business inspection.

The seven reform measures for customs special supervision areas include

- a new supervision approach for imported maintenance products
- a new supervision approach for bonded products' multiple movements between customs special supervision areas.

* The administrative approval reform on rules governing establishment of foreign invested enterprises that do not fall into the Negative List, has been rolled out throughout the country from 1 October 2016, please refer to our *China Tax Weekly Update* [Issue 35](#) and [Issue 39](#) for details.

** The concept of AEO was introduced by the World Customs Organization and aims to build a partnership between customs and business, as well as to secure and facilitate global trade. Under this programme, customs authorities recognise enterprises that hold themselves to the highest standards of compliance, credit ratings and security management, and can authorise them to use certain preferential conveniences in their customs clearance operations. At present, China Customs has signed three international AEO MRAs with European Union, Singapore, Hong Kong, Korea, Taiwan etc. With regard to the details of China-Korea AEO and China-Taiwan AEO, you may access the following KPMG publications for more:

- ❑ [China Tax Alert: Sino-Korea AEO Mutual Recognition Entered into Force \(Issue 17, July 2014\)](#)
- ❑ [China Tax Weekly Update \(Issue 35, September 2016\)](#)

Reference: N/A
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Relevant industries: All
 Relevant companies: All
 Relevant taxes: N/A

Potential impacts on
 businesses:

- Risks of being challenged due to non-compliance issues increased

You may click [here](#) to access full content of the circular.

SAT and SAFE promote information sharing and implement joint supervision

Per an item of news on the official website of the SAT, on 14 November 2016, the SAT and State Administration of Foreign Exchange (SAFE) jointly signed a cooperative memorandum to promote information sharing and implement joint supervision ("the Memorandum") in Beijing.

On the basis of the Memorandum, SAT and SAFE will jointly build up daily information exchange mechanism, and share related data regarding tax administration and foreign exchange supervision. The two authorities will use the shared data to monitor and assess abnormal situations, and provide early warnings, when conducting export tax refund management, cross-border tax management, and foreign exchange inbound and outbound transactions management, etc. This is to improve timeliness and accuracy in discovering and investigating illegal behaviours. Meanwhile, according to the shared enterprise classified management information, SAT and MOF will implement joint incentive and joint disciplinary measures together.

* On 19 October 2016, 40 Chinese regulatory authorities, including NDRC, PBOC and GAC, etc., have jointly signed a *Cooperation Memorandum to Grant Joint Incentives for Customs' Advanced Certified Enterprises (ACEs)*. In July this year, 29 Chinese regulatory authorities, including the NDRC, SAT, People's Bank of China (PBOC) etc., have also jointly signed a cooperation memorandum to grant more incentives to taxpayers with class-A tax credit rating. You may click KPMG China Tax Weekly Update [Issue 42, November 2016](#) and [Issue 27, July 2016](#) for details.

** SAT has not published the full text of *the Memorandum*. We will continue to follow this.



Reference: Guo Ban Fa [2016] No. 78

Issuance date: 11 November 2016

Effective date: N/A

Relevant industries: Offline retail industry

Relevant companies: Offline retail enterprises

Relevant taxes: N/A

Potential impacts on businesses:

- Operational costs reduced

You may click [here](#) to access full content of the circular.

China to promote transformation of offline retail sector

On 11 November 2016, the State Council issued Guo Ban Fa [2016] No. 78 ("Circular 78") to promote the innovative transformation of the offline retail sector. Circular 78 puts forward 16 measures to adjust commercial structures, encourage innovations, promote cross-sector integration, and strengthen policy support etc. The measures which reduce enterprises' tax burdens include:

- Ensure that provisions for consolidated filing/payment of Corporate Income Tax (CIT) and Value-added Tax (VAT) are properly implemented. Create a fair competition tax environment for both online and offline enterprises (Detailed measures have not been mentioned in this circular).
- For technology subsidiaries of retail enterprises that are engaged in IT research and development (R&D), they may apply for being recognised as High and New Technology Enterprises as long as all conditions are met. Eligible R&D expenses may also enjoy bonus deduction for CIT purpose.
- Reduce import tariffs on certain consumer goods.
- Abolish the handling charges for tax invoice. Tax authorities shall not force retail enterprises to use the named invoices or invoices in roll type for any reason. They shall put more efforts in promoting electronic invoices.

Reference: Shang Yi Fa [2016] No. 427

Issuance date: 7 November 2016

Effective date: N/A

Relevant industries: All

Relevant companies: All

Relevant taxes: CIT / VAT

Potential impacts on businesses:

- Operational costs reduced

You may click [here](#) to access full content of the circular.

China promotes innovation in domestic trade

On 7 November 2016, the Ministry of Commerce and other 12 authorities jointly issued Shang Yi Fa [2016] No. 427. This sets out the measures to accelerate the innovation of domestic trade flow so as to promote the supply-side reform and to expand the consumer demand. The finance and tax related measures are as follows:

- In relation to the supervision of domestic trade flow, accelerate the drafting of a comprehensive list of authorities' powers and responsibilities, as well as a negative list, to give transparency and certainty to the administrative system. ("Domestic trade" means that commercial dealings solely within the China domestic market, with no cross-border element.)
- Abolish the current sale model for automobile brands under which automobile brand dealers can only sell one automobile brand in their stores. Improve the policies for parallel import of automobiles. ("Parallel import" means that certain dealers import vehicles directly from overseas without authorization from any particular carmaker.)
- Permit consolidated branch filing for CIT and VAT.
- Put in place a supervision approach appropriate to the needs of cross-border e-commerce. (Currently, cross-border e-commerce is being supervised by several authorities including Customs, Tax, Administration of Quality Supervision, Inspection and Quarantine etc.)
- Accelerate the establishment of Inbound Duty-Free Shops at Ports
- Encourage the direct sale of imported products. (Direct sale is the marketing and selling of products directly to consumers away from a fixed retail location.)

Reference: N/A
 Issuance date: N/A
 Effective date: N/A

Relevant industries: Cross-border B2C e-commerce
 Relevant companies: Enterprises engaged in cross-border B2C e-commerce
 Relevant taxes: N/A

Potential impacts on businesses:

- Compliance risks due to regulatory uncertainties reduced

You may click [here](#) to access full content of the circular.

New cross-border B2C e-commerce supervision rules delayed in implementation until end of 2017

As mentioned in KPMG *China Tax Weekly Update* [Issue 12, April 2016](#), [Issue 14, April 2016](#) and [Issue 20, May 2016](#), the MOF, SAT and the General Administration of Customs (GAC) had jointly issued a new import tax policy for cross-border B2C e-commerce (Cai Guan Shui [2016] No. 18, "Circular 18"). MOF and 10 other authorities later jointly issued two batches of lists describing the retail goods permitted to be imported in cross-border e-commerce transactions. The lists also regulated that products purchased online, which are stored by online retailers in bonded zones for sale to customers, are subject to China Inspection and Quarantine (CIQ) Clearance procedures when entering bonded zones from overseas. Certain products such as cosmetics, infant formula milk powder, healthcare food etc. are subject to initial import licensing approval, registration/filing requirements.

Later, upon the approval of the State Council, these regulatory requirements were delayed in implementation and a one-year transition period was announced. Details are as follow:

- The CIQ Clearance Notice will not be verified for online purchased bonded products entering the bonded zones in 10 pilot cities before 11 May 2017 (including 11 May). The 10 pilot cities are Tianjin, Shanghai, Hangzhou, Ningbo, Zhengzhou, Guangzhou, Shenzhen, Chongqing, Fuzhou and Pingtan. The initial import licensing approval, registration or filing requirements related to cosmetics, infant formula milk powder, medical devices, special food (including healthcare food, formula food for special medical purpose) were also suspended.
- The initial import licensing approval, registration or filing requirements for the above products were also suspended for the direct purchase model in all regions.
- But the products imported under cross-border B2C e-commerce transactions covered by the lists are still subject to the tax policies in accordance with Circular 18.

On 15 November 2016, based on the official website of MOF, after discussing and agreed by the other relevant authorities, the above transition period will be further extended to the end of 2017.

* Regarding the content and impact of the new tax policy on cross-border B2C e-commerce, you may click the following links to read the details:

- ❑ [China Tax Alert: China's New Import Tax Policies for Cross-border E-commerce worth the attention of the whole industry \(Issue 14, March 2016\)](#)
- ❑ [China Tax Alert: New Policies to Regulate Cross-Border E-Commerce Retail Import Business and the Imported Articles \(Issue 15, April 2016\)](#)

Reference: Guo Fa [2016] No.62
 Issuance date: 16 November 2016
 Effective date: N/A

Relevant industries: All
 Relevant companies: Enterprises of northeast
 Relevant taxes: N/A

Potential impacts on businesses:

- Operational costs reduced

You may click [here](#) to access full content of the circular.

Measures to revitalize the economy of northeast China

On 1 November 2016, the State Council issued Guo Fa [2016] No.62, proposing measures to support the revitalization of northeast China (including Heilongjiang, Jilin and Liaoning provinces). In this regard,

- MOFCOM will instruct Liaoning province on the establishment of a new FTZ. This will bring FTZ policies and experience, from Shanghai and other FTZs, to northeast China.
- GAC and MOFCOM will oversee, in northeast China, the establishment of comprehensive bonded areas/special customs zones, the construction of China (Dalian) cross-border e-commerce comprehensive pilot zone, and the set up of an import port for vehicles in northeast China.
- China Securities Regulatory Commission (CSRC) will provide priority support to eligible enterprises in northeast China applying for IPO.

Reference: Cai Shui [2016] No.108
 Issuance date: 12 October 2016
 Effective date: 1 January 2016

Relevant industries: All
 Relevant companies: Advanced Technology Service Enterprises in Exemplary Service Outsourcing Cities
 Relevant taxes: CIT

Potential impacts on businesses:

- Effective tax burden reduced

You may click [here](#) to access full content of the circular.

More cities to give tax incentives for service outsourcing

On 12 October 2016, 5 government departments, including the Ministry of Finance (MOF) and the SAT jointly issued Cai Shui [2016] No. 108 extending the Corporate Income Tax (CIT) incentives for advanced technology service enterprises (ATSEs) to 10 newly added cities from 1 January 2016 to 31 December 2018. These 10 cities are Shenyang, Changchun, Nantong, Zhenjiang, Fuzhou (including the Pingtan comprehensive experimental zone), Nanning, Urumchi, Tsingtao, Ningbo and Zhengzhou.

According to the *Notice to improve CIT policy for ATSEs* (Cai Shui [2014] No. 59, "Circular 59"), the current service outsourcing cities are Beijing, Tianjin, Shanghai, Chongqing, Dalian, Shenzhen, Guangzhou, Wuhan, Harbin, Chengdu, Nanjing, Xian, Jinan, Hangzhou, Hefei, Nanchang, Changsha, Daqing, Suzhou, Wuxi, Xiamen (21 in total). By now, there will be 31 cities in total may enjoy the preferential CIT treatment.

Qualified ATSEs, registered in the aforementioned cities, engaging in service outsourcing businesses are offered preferential CIT treatment:

- Applicable CIT rate shall be reduced to 15%; and
- The expenditures on staff education not exceeding 8% of the total amount of salary shall be deductible for CIT purposes. The exceeding amount could be carried forward to the following years.

For ATSEs to enjoy the preferential treatment, they shall be engaged in one or more technically advanced services stated in the scope stipulated in Circular 59 (including information technology outsourced services (ITO), technical business process outsourced services (BPO) and technical knowledge process outsourced services (KPO)).

Other criteria include: income derive from the technically advanced service businesses shall account for more than 50% of the enterprise's total income for the year, income derive from offshore service outsourcing business shall not be less than 35% of the enterprise's total income for the year, and staff with college or above qualification shall account for 50% of the total staff in the enterprises, etc. For the scope of specific technically advanced services stipulated in Circular 59, please click [here](#) to read.

Reference: SAT
Announcement [2016] No. 69
Issuance date: 14 November
2016
Effective date: 14 November
2016

Relevant industries: All
Relevant companies: All
Relevant taxes: VAT

Potential impacts on
businesses:

- Compliance risks due to regulatory uncertainties reduced

You may click [here](#) to access full content of the circular.

VAT exemption on cross-border taxable services

On 14 November 2016, the SAT issued Announcement [2016] No. 69 to clarify certain VAT collection issues, mainly include:

- Pursuant to the existing VAT policy, certain cross-border taxable activities conducted by domestic taxpayers in relation to construction, finance and lifestyle services are subject to VAT exemption. Announcement 69 further clarifies the documentation requirements when domestic enterprises and individuals perform the recordal filing for VAT exemption for the following cross-border taxable services:
 - ❖ Construction services for overseas projects, where the relevant project is located overseas.
 - ❖ Travel services which are provided overseas.
 - ❖ International transportation which is subject to VAT exemption.
- Announcement 69 also clarifies the VAT treatment of the following services: (i). Construction services; (ii). Lease of service apartment in long (short) term and provide the supporting services; (iii). Agent services on visa application; and (iv). Travel services etc.

Prior to this, the SAT also issued Announcement [2016] No. 68, deciding to adjust the anti-forgery measures for VAT invoice. According to Announcement 68, the VAT invoice will be printed with new anti-forgery measures from the fourth quarter this year. The VAT invoice in stock of the tax authorities or the invoice that has not been used by the taxpayers still can be used.



Reference: Jiao Ban Yun [2016] No. 143 and No. 144
 Issuance date: 4 and 7 November 2016
 Effective date: N/A

Relevant industries: Taxi industry
 Relevant companies: Enterprises engaged in taxi services
 Relevant taxes: N/A

Potential impacts on businesses:

- Risks of being challenged due to non-compliance issues increased

You may click circular titles to access full content of the circulars.

Internet booked taxi services - Regulation further clarified

As mentioned in KPMG [China Tax Weekly Update \(Issue 29, August 2016\)](#), on 26 and 27 July 2016, China announced two new rules [Guo Ban Fa \[2016\] No. 58](#) and [Joint Decree \[2016\] No. 60 by seven ministries including Ministry of Transport](#) in a move to legalize internet-based taxi services and to push forward the development of car-hailing platforms.

□ [Notice on procedures for determination of online service capabilities of internet-booked taxi service business operators \(Jiao Ban Yun \[2016\] No. 143\)](#)

On 4 November 2016, five authorities, including the Ministry of Transport (MOT) and the SAT, jointly issued Jiao Ban Yun [2016] No. 143 ("Circular 143"). This clarifies the procedures for evaluating the online service capabilities of internet-booked taxi service business operators. Circular 143 provides that, an application for engaging in the provision of internet-booked taxi services shall be filed with the administrative authorities for the taxi industry in the place where the enterprise is registered. Submission of materials, include but are not limited to:

- Certifying materials that the applicant meets the conditions that enable the relevant regulatory departments to refer to the relevant network data/information by law (with involvement of tax authorities in review).
- Description of the connection of the network service platform of the applicant to the supervision platform of the administration authorities for taxi industry. This document shall be issued by the competent department in charge of transport under the State Council.
- Description of its server located in mainland China.

□ [MOT clarifies the entry and exit procedures for vehicles engaging in internet-booked taxi services \(Jiao Yun Ban \[2016\] No.144\)](#)

On 7 November 2016, the MOT issued Jiao Ban Yun [2016] No. 144 ("Circular 144"), detailing the entry and exit procedures for cars engaging in internet-booked taxi services. Circular 144 provides that:

- Vehicles that are registered as internet-booked taxis shall be subject to the administration for passenger vehicles for business purposes.
- Administrative authorities for taxi industry in the service location shall, in accordance with Decree No. 60 and the local requirements, review the vehicles that intend to engage in providing internet-booked taxi services. Such vehicles shall be registered as vehicles for booked passenger transport by the public security bureau, while administration authorities for taxi industry shall issue transport certificates for car-hailing services for the vehicles.

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