



转让定价 服务

Transfer Pricing Practice

毕马威中国
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毕马威中国的全球转让定价服务 (GTPS) 团队屡获《国际税务评论》 (International Tax Review) “中国转让定价年度团队”的殊荣 (China Transfer Pricing Firm of the Year, 2016、2017、2019)。这些奖项足以彰显毕马威转让定价团队强大的业务能力，以及对服务品质的执著与坚守。

KPMG China's Global Transfer Pricing Services (GTPS) team was named China Transfer Pricing Firm of the Year in 2016, 2017 and 2019 by the International Tax Review. These awards bear testimony to our transfer pricing team's service capabilities, commitment and dedication to quality.

中国持续巩固和完善其转让定价制度。随着 G20/OECD 税基侵蚀与利润转移 (“BEPS”) 行动计划的推进，国家税务总局 (“国税总局”) 在 2016 年和 2017 年出台了一系列转让定价法规，具体包括：落实转让定价三层文档体系、明确特别纳税调查和调整及相互协商程序 (MAP) 和预约定价安排 (APA) 相关的规则和程序。

伴随着法规的变革，借助于新技术和大数据分析，国税总局迅速将工作重点放在确保跨国企业遵从最新的转让定价管理制度。与此同时，税务机关持续增加资源投入和建立新的工具，以应对日益复杂的避税安排。跨境服务费和特许权使用费始终是中国转让定价调查的重点之一，尤其是那些赚取高额利润并得益于中国日益增长的消费群体或是主要供应链位于中国境内的跨国企业。其他诸如关联股权转让、个人所得税避税 (例如个人向关联方转让股权) 等也日益受到税务机关的关注。

在全球税务合作的大背景下，截至 2018 年 11 月，中国已经与 44 个国家启动了国别报告 (CbC) 信息交换关系。更多的交换关系也预计将在不久的将来启动。更广泛的国别报告信息交换网络意味着来自国外税收管辖地的信息在未来将带来更多的核查和风险评估工作。

China is consolidating and enhancing its transfer pricing regime. In line with the G20/OECD Base Erosion and Profit Shifting (BEPS) project, the Chinese State Taxation Administration (STA) rolled out a series of regulations in 2016 and 2017 implementing three-tiered transfer pricing documentation, and revamping rules and procedures on investigation and adjustment, mutual agreement procedures (MAP) and advance pricing arrangements (APA).

Following the regulation overhaul, the STA then trained its focus on ensuring that multinationals comply with the updated Chinese transfer pricing regime, with a strong reliance on new technology and big data analysis. At the same time, the tax authorities continue to build up resources and new tools to tackle ever more complex tax avoidance arrangements. Cross-border service fees and royalty payments remain one of the main focuses of the tax authorities in transfer pricing investigations, especially for multinational taxpayers earning high returns from the expanding China consumer base or those with a largely domestic supply chain. Further issues, such as related party equity transfers and individual tax avoidance (e.g. individual share transfers to related parties), are also increasingly coming on to the radar of the tax authorities.

On the international co-operation front, China has activated the multilateral exchange of country-by-country (CbC) reports with 44 countries as at November 2018. More exchange relationships are expected to be activated in the near future. The extensive CbC report exchange network means that information from foreign tax jurisdictions will drive more scrutiny and risk assessments in the future.



面临当前不断变化的环境，纳税人应采取适当措施，以降低潜在的转让定价风险。可采取的措施包括：强化转让定价文档披露、开展健康检查，也可考虑在合适的时机优化全球运营模式和全球转让定价政策。具体的举措可以包括：强化经营所在管辖地的商业实质以巩固现行的运营模式、逐步优化不合规架构，并重新规划特定的交易和安排。

在转让定价风险较高的税收管辖地，纳税人还可考虑借助于中国税务机关推出的 APA 机制。这一工具能为企业未来年度的转让定价提供确定性，或可通过追溯调整消除历史年度的风险。此外，纳税人因转让定价调整而承受的双重征税问题也可以通过 MAP 机制解决。国税总局已相应增加资源，旨在加速解决 APA 和 MAP 案件，这也成为国税总局解决和预防双重征税的国际承诺的一部分。

In this evolving environment taxpayers should take appropriate actions to mitigate transfer pricing risks. This includes strengthening disclosures in transfer pricing documentation, carrying out health-checks and, where appropriate, refining global operating models and transfer pricing policies. The latter may include enhancing commercial substance in jurisdictions of operation to strengthen current operating models, winding down non-compliant structures, and restructuring certain transactions and arrangements.

In tax jurisdictions where high transfer pricing risks exist, taxpayers can also take advantage of the APA program offered by the Chinese authorities. This tool can be used to secure certainty on future transfer pricing arrangements and resolve historical risk by way of roll-back adjustments. In addition, any double taxation suffered by taxpayers as a result of transfer pricing adjustments can be resolved through the MAP mechanism. The STA, having increased its resources, aims to address APA and MAP cases expeditiously as part of its international commitment to resolving and preventing double taxation.



专业赋能 税道渠成

我们的服务

How we can help

我们全球转让定价团队汇聚了国际团队的经济学家、税务专家和分析师，能帮助客户提升税收效率，降低税务机关挑战的风险。我们的转让定价团队中还有前税务官员，能协助引导跨国企业快速而有效地应对复杂的转让定价调查和 APA/MAP 程序。

借助于我们对转让定价法规和商业环境的深入了解，充分发挥本地和全球 KPMG 网络，我们能为企业在转让定价战略与合规的各个阶段提供全面协助。我们的服务具体包括：

- 年度关联申报
- 同期资料三层文档（主体文档、本地文档与国别报告）
- 资本弱化合规文档准备相关建议
- 转让定价模型风险评估
- 税收优化商业模式相关建议和设计，包括制定灵活的转让定价策略
- 提供实用性强、易于管理和操作的转让定价解决方案
- 提供并购活动相关转让定价尽职调查
- 集团重组的税务估值
- 转让定价争议解决，包括调查应对、MAP 与 APA
- 成本分摊协议（CSA）的设计和执行

Our GTPS team consists of an international team of economists, tax practitioners, and analysts assisting clients to generate tax efficiencies and reduce the risk of challenges from the tax authorities. Our GTPS team also includes former tax officials who are able to assist taxpayers to navigate complex transfer pricing investigations and APA/MAP processes efficiently and effectively.

Drawing on our deep insights and understanding of transfer pricing rules and business dynamics locally as well, as worldwide through our global KPMG network, we can assist you with each step of your transfer pricing strategy and compliance. Our services include:

- Annual related party filings
- Contemporaneous three tier documentation, i.e. Master File, Local File and CbC Report
- Advice on and preparation of compliance documentation for thin capitalization
- Transfer pricing model risk assessment
- Advising and designing optimized tax aligned business models, including setting dynamic transfer pricing strategies
- Providing practical and manageable operational transfer pricing solutions
- Providing transfer pricing due diligence in M&A cases
- Tax valuation for group restructurings
- Transfer pricing controversy resolution, including managing audits, MAP and APAs
- Designing and implementing cost sharing arrangements (CSAs)

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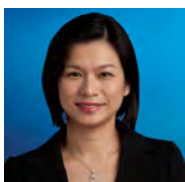


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Trade and Customs
Practice



税务沟通及协商服务
Tax Dispute Services



税务科技服务
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企业税务管理变革服务
Tax Transformation
Services



研发活动税务服务
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间接税服务
Indirect Tax Services



海外账户纳税法案 (FATCA)
及统一报告标准 (CRS) 服务
FATCA and CRS Services



美国企业税服务 (“USCTP”)
US Corporate Tax Practice
 (“USCTP”)



会计和财务报告服务
Accounting and Financial
Reporting Services



薪资外包服务
Payroll Outsourcing Services



全球合规管理服务 (GCMS)
Global Compliance Management
Services (GCMS) Tax Practice



中国税务研究中心
China Tax Centre



对外税务培训服务
Tax Training Services



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