

CHINA TAX ALERT

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New China administrative guidance improves access to tax treaties

Regulations and documents referred to in this issue:

- Chinese State Administration of Taxation (SAT) Announcement on Administrative Measures for Granting Tax Treaty benefits to non-residents, Gonggao [2015] No. 60 ("Announcement 60"), issued on August 27, 2015, and Interpretative Guidance Notes
- SAT Circular on understanding and recognising the Beneficial Owner in PRC Double Tax Agreements and Arrangements (DTA), Guoshuihan [2009] No.601 ("Circular 601"), issued on 27 October 2009
- SAT Announcement on Determining Beneficial Ownership in the context of Qualifying for PRC DTA Benefits, Gonggao [2012] No. 30 ('Announcement 30'), issued on 29 June 2012
- SAT Opinion Letter on the determination of beneficial ownership cases under the dividend article of the PRC-HK double tax arrangement, Shuizonghan [2013] No. 165 ('Circular 165'), issued on 12 April 2013

New Announcement 60 DTA relief system based on self assessment

The SAT on 27 August 2015 issued Announcement 60 [2015] to introduce a new administrative system for granting benefits to non-residents under China's DTAs and international transport treaties, as well as new forms for filing with the PRC tax authorities. The announcement will take effect as from 1 November 2015.

The new DTA relief system represents a substantial improvement on the existing system under Circular 124 [2009] which relies on "pre-approvals" by tax authorities to obtain DTA relief. Under the new system no tax authority pre-approval is required for withholding tax (WHT) agents to apply reduced DTA WHT rates for dividends, interest, royalties, capital gains or for taxpayers seeking to secure other DTA protections (e.g. permanent establishment (PE) protection). Instead, WHT agents may, on confirmation that the basic DTA criteria are met by the taxpayer, directly apply reduced DTA WHT rates, and taxpayers may simply file a completed form and supporting information to self-apply the other DTA protections.

The simplified 'self assessment' based DTA relief application procedures under Announcement 60 are a significant improvement in reducing taxpayers' tax compliance burden and administrative 'red tape'. At the same time, a new system of tax authority 'follow up' procedures has been established, linked to the PRC General Anti-Avoidance Rule (GAAR) and supported by detailed information provision in the new DTA forms. Taxpayers should thus still have comprehensive supporting documentation available to ensure compliance with the new system. In time, the new DTA relief system should be conducive to encourage cross border repatriation of income from China by foreign investors and investment activities.

Announcement 60 key provisions

Accessing the DTA benefits

Announcement 60 has unified DTA application procedures for both non-tax resident enterprises and non-tax resident individuals. Under the Announcement 60 rules procedures are set out both (i) for instances where payments from China are subject to WHT (e.g. dividends, interest, royalties) and WHT agents are to administer the DTA relief and (ii) for instances where the non-resident who benefits from DTA relief is seeking application of the

Regulations and documents referred to in this issue:

- State Council Decision on Cancelling Items Requiring Non-administrative Approval, Guofa [2015] No.27 ("Circular 27") issued on 10 May 2015
- SAT Administrative Measures for Enjoyment of Tax Treaty Treatments by Non-residents in China, Guoshuifa [2009] No. 124 ('Circular 124'), issued on 24 August 2009
- SAT and State Administration of Foreign Exchange Announcement on Issues relating to Tax Recordal Filing for Payments to Foreign Parties in the Service Trade, ('Announcement 40'), issued 2013
- SAT Circular on Issues Relating to the Administrative Measures on Entitlement of Non-residents to Treatment under Double Taxation Agreement (Trial Implementation), Guoshuihan (2010) No. 290 ('Circular 290'), issued 2010
- SAT Announcement on Administrative Measures for Non-Resident Enterprises conducting International Transport Business, Gonggao [2014] No 37 ('Announcement 37'), issued on 30 June 2014
- SAT Circular on Issues Relating to Interpretation and Implementation of Clauses of the "Arrangement between the Mainland China and the Hong Kong Special Administrative Region for the Avoidance of Double Taxation on Income and the Prevention of Fiscal Evasion with respect to Taxes on Income", Guo Shui Han (2007) No. 403 (Circular 403), issued 2007

DTA relief as either (a) no WHT agent is involved (e.g. PE protection) or (b) the non-resident is seeking refund of WHT where the WHT agent had not administered the available DTA relief.

WHT Agent administration of DTA relief

In the first case, in which a WHT agent administers the DTA relief, where a non-resident is of the opinion that it is entitled to DTA relief it may notify the WHT agent accordingly and provide the latter with the relevant documentation. This documentation includes:

- (i) A Residence Status Form
- (ii) A form on the entitlement of a non-resident taxpayer to DTA benefits (Form A to D, depending on the nature of the income)
- (iii) A tax residence certificate (TRC) issued by the competent tax authority of the DTA partner jurisdiction since the start of the calendar year prior to the year of DTA filing by the non-resident or the WHT agent. Incorporation certificates/passports will be accepted in the case of the shipping and air transport DTA articles or separate international transport agreements
- (iv) Contracts, agreements, resolutions of boards of directors or meetings of shareholders, and certificates of payment, etc. which relate to the generation and ownership of income
- (v) Other documents for obtaining DTA benefits required under other tax regulations. A non-resident taxpayer may also voluntarily provide other documents to demonstrate its entitlement to DTA benefits.

It might be noted that separate Enterprise and Individual versions of the Residence Status Form and Forms A to D are made available, and it must be indicated on the face of the forms that the form declaration is being made in the context of the WHT agent administering the DTA relief:

- Form A covers dividend, interest and royalties income
- Form B covers PE (expanded to cover Independent Personal Services on the Individual Form B)
- Form C covers capital gains and other income
- Form D covers the shipping and air transport DTA articles or separate international transport agreements (expanded to cover Dependent Personal Services, Artistes and Sportsmen, Pensions, Government Service, Teachers/Researchers or Students on the Individual Form D)

As emphasized in the SAT's interpretative guidance notes, the WHT agent is required to confirm that the information it has received from the non-resident treaty relief applicant is complete and that the assertions made by the non-resident on the form, as supported by the supplementary documentation, correspond to the treaty relief criteria. The WHT agent may then apply WHT in accordance with the reduced DTA rates, and must submit the relevant documents to the competent tax bureau for filing.

In the case of each form, where relevant, a specific section has been highlighted for review by the WHT agent in administering DTA relief (e.g. Part 3 of Form A). The WHT agent is not obliged to consider the information included in other sections of the form. The respective 'for WHT agent consideration' sections have been tailored to cover all the existing PRC DTAs and the various nuances in their qualification criteria.

Among these, on Form A the non-resident must tick a number of boxes making assertions relevant to its position as the beneficial owner of the income in respect of which DTA relief is being claimed. For these purposes the form declares that a "beneficial owner" refers to a person that owns and has the right to dispose of the income or the rights or property from which such income derives. The non-resident must then indicate that it:

Regulations and documents referred to in this issue:

- Announcement on Determining Tax Residency Status when applying the Double Tax Arrangement between the PRC and Hong Kong (PRC-HK DTA), SAT Announcement [2013] No. 53 (Announcement 53), issued by the State Administration of Taxation (SAT) on 13 September 2013
- Circular of the State Administration of Taxation on Printing and Distributing of the Interim Administrative Measures for Source Withholding and Remittance of Non-Resident Enterprise Income Tax circular 3
- Enterprise and Individual versions of the Information Reporting Form of Tax Residence Status of Non-resident Taxpayer ('Residence Status Form') and their Filling Instructions
- Enterprise and Individual versions of 'Form A' Reporting Form for Non-resident Taxpayer Claiming Tax Treaty Benefits ('Form A') and their Filling Instructions
- Enterprise and Individual versions of 'Form B' Reporting Form for Non-resident Taxpayer Claiming Tax Treaty Benefits ('Form B') and their Filling Instructions
- Enterprise and Individual versions of 'Form C' Reporting Form for Non-resident Taxpayer Claiming Tax Treaty Benefits ('Form C') and their Filling Instructions
- Enterprise and Individual versions of 'Form D' Reporting Form for Non-resident Taxpayer Claiming Tax Treaty Benefits ('Form D') and their Filling Instructions

- Has "control over or the right to dispose of the income or the property or rights from which such income derives" with the form filling guide stating that this turns on whether the non-resident taxpayer can dispose of the income-earning property or rights, or the income itself, at its own discretion (namely, exercising control or disposal rights free of the influence of any related or non-related parties)
- "Bear(s) the risks associated with the income or the property or rights from which such income derives?" with the form filling guide stating that this turns on whether the non-resident taxpayer must bear the losses arising from uncertainties impacting on the income-earning property or rights and on the income itself
- Has not made "arrangements... in such a way so as to gain access to the treaty benefits of tax exemption or reduction" with the form filling guide making clear that the focus is on the PRC GAAR question of whether 'an arrangement without a reasonable commercial purpose is used to gain tax treaty benefits, abuse a tax treaty and/or reduce or avoid the non-resident taxpayer's tax-paying duties in China'

In addition to ticking these boxes the non-resident must also sign a 'solemn declaration' that he is the beneficial owner of the income, and arrangements have not been made, with respect to the rights from which the income derives, for the purpose of gaining DTA benefits.

It is provided that if the documents provided by the non-resident do not satisfy the DTA requirements, due to incompleteness or for the reason that they do not correspond to the conditions of granting the DTA relief, then the WHT agent must withhold tax according to the domestic tax laws and regulations. It is further noted that the non-resident is responsible for the authenticity and accuracy of the information in the reporting forms and this is in no way altered when application by the WHT agent of DTA relief based on those materials (i.e. where the WHT makes a good faith application of DTA relief based on the documents from the non-resident, ultimate responsibility for underpaid tax is the non-resident's burden and not the WHT's risk).

Non-resident taxpayer direct filing

Instead of filing occurring via a WHT agent, a non-resident may directly send the above-mentioned documents to the tax authority, ticking the appropriate box as to whether it is self-applying relief or seeking a refund. Refunds are now explicitly provided for under Announcement 60, with tax authorities to process these within 30 days of application. Refunds applications can be made within the period stipulated under the Tax Administration and Collection Law (typically within 3 years of the tax being paid) and refunds can be entrusted to WHT agents to obtain on the non-resident's behalf.

Document submission timing

The timing of the submission of documents depends on the particular DTA article whose benefits are being invoked:

- For the articles on capital gains, artistes and athletes and other income, the relevant documents are to be submitted every time income is derived.
- For the articles on permanent establishment, business profits, shipping and air transport, dividends, interest, royalties and pensions, relevant documents should be first submitted in the year whereby such income arises and the WHT agent / non-resident is first required to submit withholding tax returns / tax returns. Thereafter, the necessary documentation could be submitted every 3 calendar years, provided that the conditions for the entitlement to treaty benefits and information reported in these documents have changed.
- For the articles on independent personal services, employment income, government service, teachers/researchers and students, the submission of relevant documents is on a once-off basis, provided that the conditions for the entitlement to DTA benefits and information reported in these documents have not been subject to change.

If the circumstances of non-resident taxpayers have changed such that the DTA qualification criteria are no longer satisfied it is incumbent on the non-resident taxpayers to inform the authorities immediately (or inform the WHT agent where relevant). DTA benefits will cease to apply from the date of relevant change in circumstances. Where the WHT agent becomes aware of such change in circumstances it must immediately stop applying DTA relief. The non-resident is required to make up for underpaid tax wherever it discovers such underpayment.

Changes in the circumstances of the non-resident which do not affect DTA relief can simply be updated to the forms at the next occasion at which filing is required (whether directly with the tax authorities or with WHT agents). Furthermore, if contracts, agreements, board resolutions, and certificates of payment had already been submitted to the tax authorities prior to making a DTA-relevant submission then these documents need not be submitted but the tax authorities should be notified of the particulars of the earlier submission.

Tax authority follow-up procedures

Announcement 60 urges every level of tax authority to strengthen 'follow-up' administrative procedures in relation to relief under DTAs and air and shipping transport agreements and be alert to treaty abuse and tax avoidance risk. To this end the tax authorities are empowered to demand further information and cooperation with investigations from non-resident taxpayers and WHT agents. Such requests may arise in the course of follow up or refund procedures where the tax authorities discover that documentation is incomplete or suspect tax avoidance intent. Failure to cooperate results in automatic deemed non-applicability of DTA relief.

The tax authority follow-up procedures can draw on extensive information included in the DTA relief forms, and specific 'for tax authority consideration' sections of the forms are set out. The information in these sections of the forms goes beyond the information which the WHT agent is obliged to consider and is detailed in a different part of each form from the WHT agent-relevant information.

Local tax authorities are instructed that if they are unable to determine precisely whether DTA relief is to apply or a refund is to be granted they should refer up to a higher level tax authority. Furthermore, if they need to initiate a Mutual Agreement Procedure (MAP) or to make an Exchange of Information (EOI) request, then the relevant procedures in Chinese tax administrative circulars are to be followed. It is noted that if supplementary information is being sought by local tax authorities from taxpayers/WHT agents, instructions are being sought from higher tax authorities, or MAP or EOI processes are underway, then the 30 day refund timeline does not apply, though formal notification and reasoning must be given by the tax authorities to the taxpayer.

Where it is discovered that DTA relief should not have applied and tax has been underpaid the tax authorities will instruct the taxpayer to pay the underpaid tax within a limited time period. If payment is not forthcoming within this time period then the tax authorities can pursue other Chinese sourced income of the non-resident or take strengthened enforcement action under the Tax Administration Law. Tax authorities may also launch anti-avoidance proceedings, either under the relevant anti-abuse articles of DTAs or under the domestic law GAAR.

Transitional provisions

It is provided that taxpayers who have already obtained DTA relief approvals prior to the 1 November 2015 effective date may continue to enjoy the relief, while DTA relief cases still not approved as at the effective date shall be settled under Announcement 60 provisions. Announcement 60 abolishes Circular 124 [2009], and its supplementary Circular 290 [2010], in relation to DTA relief procedures and the equivalent Circular 37 [2014] relief procedures in relation to international transportation agreements, as these procedures are now supplanted by the Announcement 60 procedures.

The special Hong Kong–PRC DTA relevant Circular 403 [2007] and Circular 53 [2013] are also abolished. Circular 403 had provided for a unique arrangement whereby PRC local tax authorities would issue ‘referral letters’ on the request of a HK tax resident taxpayer seeking DTA relief. The taxpayer would then present the referral letter to the HK Inland Revenue Department (IRD), which required sight of this letter before issuing a TRC. A partial relaxation of the difficulties encountered with this system had been provided for under Circular 53 which allowed for HK incorporation certificates/identity cards to be used by companies/individuals to claim DTA benefits, with TRC only to be requested by PRC local tax authorities in suspicious cases (See [China Tax Alert Issue 29 - October 2013](#)). Announcement 60 now requires TRCs from HK DTA claimants, as it does of other countries, but scraps the ‘referral letter’ system.

KPMG observations

The Announcement 60 DTA relief system is a significant improvement and should facilitate investment and business activity in China. Between the abolition of the pre-approvals based system and the institution of the new DTA relief system, the absence of set tax authority procedures for granting DTA relief had been complicating the remittance of payments out of China, via foreign exchange banks. The new Announcement 60 procedures should now facilitate remittances to be made. The new system raises a number of important considerations which will need to be given careful attention in ensuring effective tax management:

- With the cancellation of pre-approval and with tax authority follow-up procedures to be strengthened, taxpayers have a greater burden to ensure that ‘self assessment’ is grounded on prudence and the quality of the DTA claim
- The WHT agent is required to confirm that the information it has received from the non-resident DTA relief applicant is complete and that the assertions made by the non-resident on the form, as supported by the supplementary documentation, correspond to the treaty relief criteria. It is to be lauded that the SAT have made the policy decision to frame the WHT agent’s obligations as an administrative duty, rather than obliging the WHT agent to assess the qualification of the DTA WHT relief claim. The latter would have exposed the WHT to great uncertainty and made it disinclined to administer DTA relief (leading to great pressure on the Chinese tax authorities’ refunds system). We have forwarded this view to the SAT on this matter in the Announcement 60 deliberation process and it is pleasing that the SAT has adopted a stance that does not place undue burden on the WHT agent.

Nonetheless, some of the taxpayer assertions made on the forms are difficult to fully verify without detailed analysis (e.g. beneficial ownership) and may involve a degree of subjectivity. It would be best if the SAT could clarify that, in such cases, the WHT agent would meet the standards of diligence demanded by the SAT and would not incur any penalty if the tax authorities later consider that WHT relief was not merited.

- Foreign exchange banks have historically been wary about allowing remittances without seeing clear documentary evidence of tax authority payment pre-clearance/DTA relief pre-approval. Clearer accompanying guidance for tax authorities and banks from the SAT/SAFE would be welcomed.
- HK based enterprises who have been relying on used of incorporation certificates may need to adapt their procedures to the new necessity for TRCs in all cases
- Taxpayers should stay tuned for the further development of tax authority follow-up procedures the details of which, as mentioned in SAT’s interpretative guidance notes, will be stipulated and set out separately.

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