

成本节约 重组 集团协同

LOCATION SAVINGS
RESTRUCTURING
GROUP SYNERGIES

中国税收实践 TAX PRACTICE IN CHINA

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01

成本节约
LOCATION SAVINGS

OECD 2017版转让定价指南中关于成本节约的规定

LOCATION SAVINGS IN OECD 2017 TRANSFER PRICING GUIDELINE

跨国公司可以通过将部分业务转移到低成本地区来获取地域性特殊因素带来的优势。转移到低成本地区可以减少的成本包括低劳动力成本、较低的不动产购置成本等。但是，在考虑地域性特殊因素时，我们还需要考虑跨国公司增加的业务转移成本，这些成本包括停止现有业务产生的停工成本、将业务转移到新的地区后，由于该地区远离销售市场而产生的高运输成本、当地人员的培训成本、产品质量控制成本等。



Location savings can be derived by an MNE group that relocates some of its activities to a place where costs (such as labor costs, real estate costs, etc.) are lower than in the location where the activities were initially performed, account being taken of the possible costs involved in the relocation (such as termination costs for the existing operation, possibly higher infrastructure costs in the new location, possibly higher transportation costs if the new operation is more distant from the market, training costs of local employees, etc.).

中国税收法规中关于成本节约的规定

THE TAX RULES ABOUT LSA IN CHINA

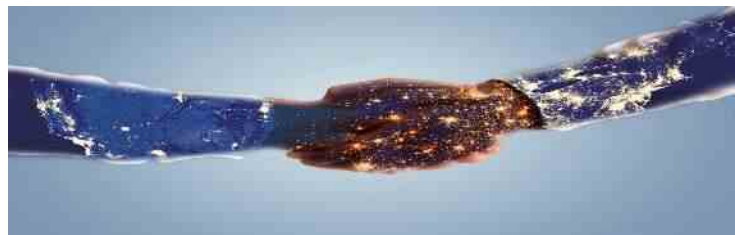


税务机关分析评估被调查企业关联交易是否符合独立交易原则时，选取的可比企业与被调查企业处于不同经济环境的，应当分析成本节约、市场溢价等地域特殊因素，并选择合理的转让定价方法确定地域特殊因素对利润的贡献。



When analyzing and evaluating whether a related party transaction is consistent with the arm's length principle, if comparable companies selected and the enterprise under investigation are under different economic environments, tax authorities should analyze location specific factors, such as cost savings, market premium, etc., and select a appropriate transfer pricing method to determine the contribution to profits derived from the location specific factors.

国家税务总局公告2017年第六号
SAT Public Notice [2017] NO.6



中国税务机关采用四步法处理纳税人可能涉及的成本节约问题。

In dealings with Chinese taxpayers the Chinese tax administration has adopted a four-step approach on the issue of LSAs

01

确认成本节约是否存在;
identify if an LSA exists;



02

确认成本节约是否产生额外的利润;
determine whether the LSA generates
additional profit;



03

量化和计算由成本节约产生的多余的利润。
quantify and measure the additional
profits arising from the LSA;



04

确定转让定价方法来分配由成本节约所产生的多余利润
determine the transfer pricing
method to allocate the profits
arising from the LSA.

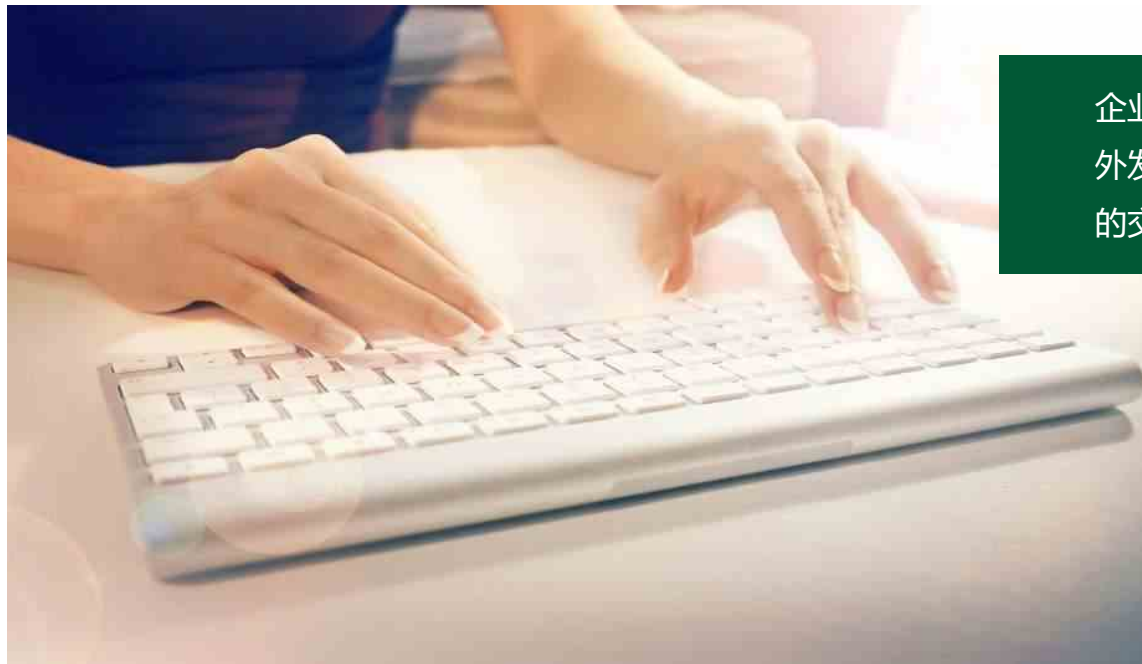


02

重组
RESTRUCTURING

中国税收法规中关于重组的规定

THE TAX RULES ABOUT RESTRUCTURING IN CHINA



企业重组，是指企业在日常经营活动以外发生的法律结构或经济结构重大改变的交易

Enterprise restructuring herein refers to the transactions where material changes take place in legal structure or economic structure of enterprises beyond normal operation activities,

定义 DEFINITION

重组
RESTRUC
TURING

01

企业法律形式改变
the changes of legal form of enterprises

02

债务重组
debt restructuring

03

股权收购
equity acquisition

04

资产收购
assets acquisition

05

合并、分立
consolidation and division

重组的税务处理

TAX TREATMENT OF RESTRUCTURING



一般性税务处理
general tax treatment provisions



特殊性税务处理
special tax treatment provisions

区分不同的条件分别适用一般性税务处理和特殊性税务处理

Tax treatment of enterprise restructuring is subject to different provisions by different conditions

特殊性税务处理的条件

The conditions of special tax treatment

具有合理的商业目的，且不以减少、免除或者推迟缴纳税款为主要目的。

It has reasonable commercial purpose and the main purpose is not to reduce, exempt or delay payment of tax.

01

企业重组后的连续12个月内不改变重组资产原来的实质性经营活动

the original substantial operation activities of restructured assets do not change for consecutively 12 months after enterprise restructuring.

03

企业重组中取得股权支付的原主要股东，在重组后连续12个月内，不得转让所取得的股权。

The original principal shareholders acquiring equity payment in enterprise restructuring shall not transfer the acquired equity within consecutively 12 months after restructuring.

05

被收购、合并或分立部分的资产或股权比例符合相关规定 (eg:50%)

The proportion of the acquired, consolidated or divided assets or equity conforms to the relevant regulation(eg:50%)

02

重组交易对价中涉及股权支付金额符合相关比例(eg:85%)
the equity payment amount involved in the restructuring transaction conforms to the proportion in the relevant regulation(eg:85%)

04

跨境交易适用特殊性税务处理

The conditions of special tax treatment for cross border transaction



企业发生涉及中国境内与境外之间（包括港澳台地区）的股权和资产收购交易，除应符合上述条件外，还应同时符合其他条件，才可选择适用特殊性税务处理规定



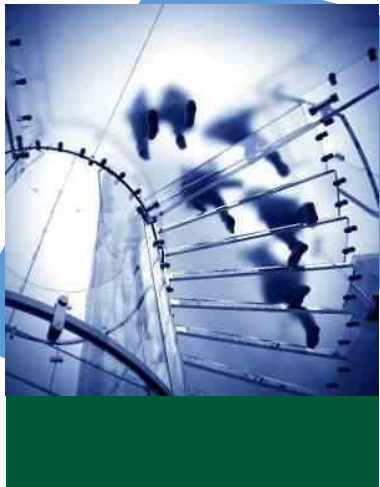
In case an enterprise has equity and assets acquisition transactions cross border (including Hong Kong, Macao and Taiwan areas), besides meeting these five conditions, other conditions shall be met to select special tax treatment provisions.

04

集团协同
GROUP SYNERGIES

集团协同

GROUP SYNERGIES

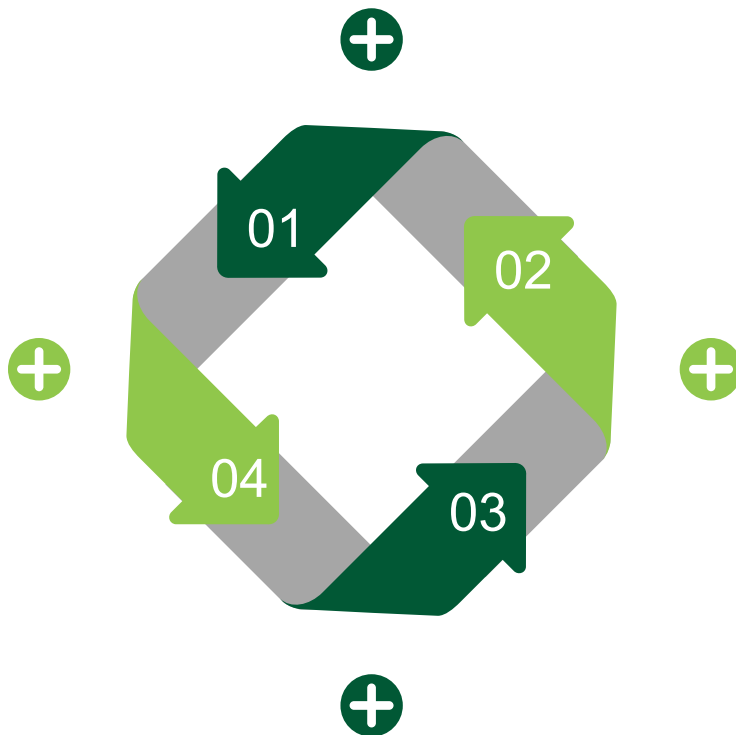


集团效应不是一项无形资产，但是在无形资产转让定价方面的分析中意义重大。
Group synergies are not an intangible, but they can be significant in the analysis of the transfer pricing aspects of intangibles.

中国税收法规中关于集团协同的规定

THE TAX RULES ABOUT GROUP SYNERGIES IN CHINA

2017年6号公告规定:税务机关实施转让定价调查时,应当进行可比性分析,可比性分析一般包括以下五个方面。税务机关可以根据案件情况选择具体分析内容



SAT Public Notice [2017] No.6: When carrying out a transfer pricing investigation, tax authorities should conduct comparability analysis. Comparability analysis normally consists of the following five aspects. Tax authorities may tailor the analysis to the circumstances of the case.

可比性分析

comparability analysis



交易资产或者劳务特性

Characteristics of the assets or services transacted.



交易各方执行的功能、承担的风险和使用的资产

Functions performed, risks assumed and assets used by each party to the transaction.



合同条款

Contractual terms



经济环境

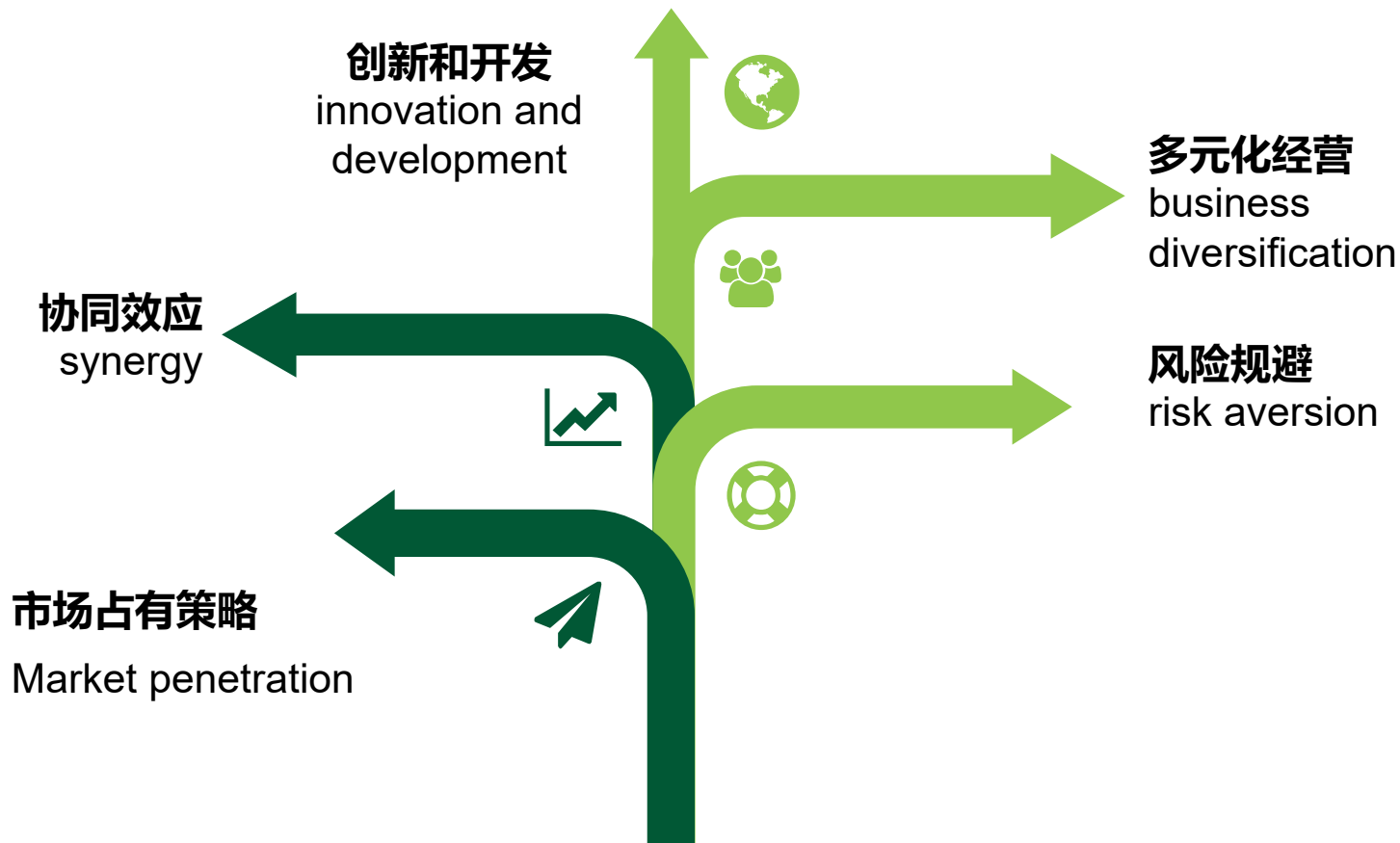
Economic environment



经营策略

Business strategies

经营策略
Business strategies



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谢谢

THANKS