

《海关估价及转让定价的指南》发布：WCO 迎来与 OECD 加强合作的新局面

世界海关组织(以下简称“WCO”)于2015年6月发布了关于海关估价及转让定价的指南(以下简称“指南”),该指南的发布显示了WCO与经济合作与发展组织(以下简称“OECD”)这两大组织正不断加强合作共同管理跨国公司转让定价。该指南汇总了现行海关估价及转让定价的相关制度,并对海关估价过程中如何使用转让定价文档提供了指引。虽然指南没有提出新的理念,但是却鼓励海关和税务部门加强合作和信息互换。同时,指南还建议企业在准备转让定价的相关文档时,应同时考虑海关的要求。

海关总署全面推广汇总征税改革

海关总署于2015年7月24日发布公告《海关总署关于在全国范围推广汇总征税》(以下简称“33号公告”),决定自2015年7月27日起,在前期试点的基础上,全面推广汇总征税改革,对符合条件的进出口纳税义务人在一定时期内多次进出口货物应纳税款实施汇总计征,以帮助进出口企业提高贸易便利化,降低通关成本。33号公告还对企业申请汇总征税需符合的条件、申请和使用方法以及违规的惩戒措施等做出了具体的规定。

向境外关联方支付费用- 基层税务机关采取行动

近年来,税务总局对于跨国公司向境外关联方支付费用问题一直采取较为谨慎的态度。在世界各国都在逐步实施税基侵蚀和利润转移(BEPS)行动计划的大环境下,税务总局在向联合国提交的建议书以及陆续出台的税总办发[2014]146号(146号文)和16号公告中表明了我国对管理向境外关联方支付费用的态度和立场。

根据146号文的要求,各地税务机关在去年对跨国企业中国境内子公司向境外关联方支付大额费用的情况展开了摸底排查,并将结果上报税务总局。随后,根据16号公告进一步阐述的观点,各地税务机关纷纷加大了监管和规范力度。

在这一背景下,浙江省国家税务局最近根据中国的税收法律法规和BEPS行动计划相关成果,结合该省征管实践,率先发布了《企业向境外关联方支付费用税收风险管理工作指引》。《工作指引》列举了向境外关联方支付费用的主要税收风险点、相应的风险管理建议及应对措施

环境保护税法渐行渐近，企业应做好准备

党的十八届三中全会提出了环境保护费改税的要求。为落实税收法定原则，促进形成节约能源资源、保护生态环境的产业结构，财政部、国家税务总局和环境保护部在研究、吸收有关方面意见的基础上，起草了《环境保护税法》。2015年6月10日，国务院法制办公室公布了《中华人民共和国环境保护税法（征求意见稿）》（以下简称《环保税法》）¹及其说明，正式征求公众意见。

根据《环保税法》的规定，环境保护税（环保税）与现行排污费相比，其征收标准与计算方法基本一致；最大变化在于，在环保税的框架下，按照污染物排放的严重程度，对纳税人分别有加倍征收、减征和免征环保税的规定。此外，《环保税法》指出，对已经按照规定缴纳了环保税的纳税人，不再对其征收排污费。

以上信息仅提供德安客户及对本公司业务感兴趣之人士参考，我们将尽量确保上述信息的准确性，我们提请读者注意，上述内容系有关文件的摘要，在实际应用时，须参照全文为准。同时，我们欢迎各位就上述信息咨询本公司的专业人士，也欢迎各位登陆我们的网站 www.deancpa.com.cn。我们将为我们的客户提供实实在在的增值服务。上述摘编如中、外文不一致的，以中文为准。

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Publication of Guide to Customs Valuation and Transfer Pricing enhances the cooperation between WCO and OECD

In June 2015, the World Customs Organization (WCO) released the Guide to Customs Valuation and Transfer Pricing (“the Guide”). The publication of the Guide shows the cooperation between the two organisations regarding the TP of MNEs has been enhanced continually. The Guide sets out the methodology for both CV and TP regimes and provides guidelines for customs to use TP information to examine CV of related party transactions. Although the Guide’s content does not provide many new concepts, it encourages customs and tax administrations to work together and exchange information. Companies are encouraged to take customs requirements into account when preparing TP related documentation.

Consolidated Duty Collection Is Being Promoted Nationwide

On July 24th 2015, the General Administration of Customs published the Announcement on Promoting Consolidated Duty Collection Nationwide (hereinafter referred to as “Announcement No. 33”). Announcement No. 33 stated that effective from July 27th 2015, consolidated duty collection reform would be vigorously promoted nationwide on the basis of prior pilot programs. For import and export enterprise fulfilling the conditions, customs can calculate and collect taxes on a consolidated basis on the import and export goods of a period. This method will benefit import and export enterprises by improving their trade facilitation and decreasing costs of customs clearance. Announcement No. 33 also specified the conditions for applying consolidated duty collection, application and operation methods and disciplinary measures for violation.

Intra-group outbound payments – local-level tax authorities taking actions

In recent years, the SAT has taken a prudent attitude towards outbound payments of MNCs to their overseas related parties. In the environment of gradually implementing base erosion and profit shifting (BEPS) action plans by countries all over the world, the SAT has expressed its views and position on China's administration of outbound payments to overseas related parties in its official Response to the United Nations and the subsequent Shuizongbanfa [2014] No.146 (Circular 146) and Public Notice 16 respectively.

Based on the request of the SAT in Circular 146, the local-level tax authorities launched a comprehensive tax examination on significant payments made by the Chinese subsidiaries of MNCs to their overseas related parties last year, and reported their findings to the SAT. Subsequently, according to the views further elaborated in Public Notice 16, the locallevel tax authorities have strengthened the tax administration of these outbound payments.

Against this backdrop, the Zhejiang STB released the Guideline⁵ based on the China's tax law and regulations, deliverables of BEPS action plans as well as local practices on tax collection and administration. The Guideline lists out the following major tax risks in relation to outbound payments to overseas related parties, and provides corresponding recommendations on tax risks control as well as the measures to tackle these risks.

Will enterprises pay more for pollutant discharge with the Environmental Protection Tax Law?

During the third plenary session of the 18th Central Committee of the Communist Party of China (CPC) (the "Third Plenary Session"), it was proposed that the current pollutant discharge fee (PDF) be replaced by an environmental protection tax (EPT).With the aim to implement the statutory taxation principle, promote energy conservation and protect the industrial structure of the ecological environment, the Ministry of Finance, the State Administration of Taxation and the Ministry of Environmental Protection jointly drafted the "Environmental Protection Tax Law" , taking into account the opinions from relevant bodies. On 10 June 2015, the Legislative Affairs Office of the State Council released the "Environmental Protection Tax Law of the People's Republic of China (Discussion Draft)" (the "EPT Law")¹ and its interpretation to solicit public comments.

According to the EPT Law, the criteria and calculation method for EPT collection are basically similar to those stipulated in the prevailing PDF rule and regulations. Nevertheless, the major changes under the EPT framework are specific regulations regarding multiple levy, reduced levy and exemption treatment of EPT according to the degree of pollutants discharged. It is also stated in the EPT Law that taxpayers who have paid EPT are no longer liable to PDF.

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