

在華轉讓定價相關案例分析

Case Study Seminar on

# Transfer Pricing Practice in China

香港 · 廣州 · 深圳

**Hong Kong:** Tuesday 14 September 2010  
Language: English 英語

**Guangzhou:** Wednesday 15 September 2010  
Language: Putonghua 普通話

**Shenzhen:** Thursday 16 September 2010  
Language: Putonghua 普通話

2:00pm - 5:00pm

Supported by

**PRICEWATERHOUSECOOPERS** 

## Background

In order to achieve high growth target set in 2010, many multinational companies have adopted various means of strategic financial and operational planning upon their supply chains under the global economic slowdown. Among all possible ways, transfer pricing ("TP") is one of the key issues that all companies can not afford to overlook. In China, the issuance of Guoshuifa [2009] No.2 titled "Implementation Measures of Special Tax Adjustments (Trial)" - commonly referred to as the Circular 2 - issued in January 2009 marked a significant step-up in China's TP enforcement regime. All stakeholders, by including the national and local tax authorities, local taxpayers, top management overseas, are anticipating supervision over cross-border related party transactions ("RPTs") would be much more stringent than it has ever been.

How to ensure your TP documentation prepared is sufficient to justify your arm's length observed, reasonable profitability upon your RPTs conducted? How to revisit your transfer pricing policies in recent years so as to reconcile existing business structure and your previous TP position? How to properly deal with China tax authorities' challenges? What are the common pitfalls in facing or negotiation with local tax officials during a TP investigation? All these are popular issues that had been troubling taxpayers operating businesses in China nowadays.

PEO is pleased to have the invited eminent speakers from PricewaterhouseCoopers to share with you the practical measures in handling TP matters in China. Real-life cases under various scenarios, on top of what had been literally stated in the Circular 2, will be analyzed and explained to help you to gain a further insight at the real time China's TP environment.

為了實現2010年的高增長目標，在全球經濟衰退的背景下衆多跨國公司已通過各種形式的財務及運營籌劃來改善供應鏈。在各種可行的方法中，轉讓定價是不容忽視的一環。2009年1月，國稅發[2009]2號《特別納稅調整實施辦法[試行]》的通知（以下簡稱“2號文”）重點強調了對轉讓定價的調查。所有利益相關者，包括國家和地方稅務機關，地方納稅人，海外高管均預計跨境關聯交易監管將前所未有的更加嚴格。

如何有效準備您的轉讓定價文檔來充分證明您的關聯交易公平公正，及收益合理？如何重新審視貴公司近年的轉讓定價策略，讓現有的業務結構與以往的轉讓定價策略協調一致？如何妥善處理來自中國的稅務當局的挑戰？在接受當地稅務人員調查時常見的誤區有哪些？這些都是在當今中國十分普遍，同時令企業納稅人感到困擾的問題。

PEO很榮幸邀請到普華永道會計師事務所的轉讓定價專家，與你分享在中國處理轉讓定價事項時的實操經驗。以“2號文”為核心，演講嘉賓將為你解析不同情形下的真實案例，幫助你深入理解當前環境下中國的轉讓定價實務。

## Seminar Outline

### Case Study 1: Would my TP documentation prepared be sufficient to justify my profitability? 準備的轉讓定價的文檔能否充分證明我的利潤水平?

ABC China, a contract manufacturer for its Japanese parent company "ABC Japan", is mainly engaged in manufacturing and sales of computer components in Shenzhen. ABC China purchases most of the raw materials from ABC Japan and sells 70% of its finished goods to ABC Japan for its onward sales to overseas unrelated customers. The remaining 30% of finished goods produced by ABC China are sold directly to domestic unrelated customers.

- What shall be included in my TP documentation to comply with statutory requirements under Circular 2?
- How could the TP documentation be applied to support any inquiries posted by the local Chinese tax authorities?
- How should my internal TP policy be documented properly?
- What are the recent clarifications from Chinese tax authorities and taxpayers on China's 1st TP documentation compliance regime?
- What kinds of documents / information shall be prepared to support ABC China's TP policy?

ABC中國，是其日本母公司“ABC日本”在華的合約制造商，主要在深圳從事製造和銷售電腦部件。ABC中國從ABC日本採購了的大部分原材料並將生產的70%成品銷往ABC日本并轉銷給海外非關聯客戶，其餘30%由ABC中國直接銷往國內非關聯客戶。

- 轉讓定價文件應當如何準備以符合2號文的要求？
- 如何運用轉讓定價文檔應對中國稅務機關的質詢？
- 企業內部轉讓定價政策應當如何妥善安排？
- 對於以往的轉讓定價文檔準備相關規定，中國稅務當局作出了哪些調整？
- 應當準備哪些文件/資料來支持ABC中國的轉讓定價政策？

### Case Study 2: How could a single function company support its loss position? 單一功能公司如何支持其虧損的狀況？

ABC Shenzhen was set up in year 2006 and mainly engaged in manufacturing of power supply products in its first few

years. Due to the decreasing sales demands of power supply products, ABC Shenzhen started to expand the business portfolio and introduced new product lines for liquid crystal display (“LCDs”), printed circuit board (“PCBs”), and other computer peripheral devices. ABC Shenzhen has suffered continuous losses since start-up. In year 2008, it was obliged to enter the first year of enjoying the 2+3 tax holiday under the China’s new income tax law.

- How can ABC Shenzhen explain to tax authorities regarding its continuous loss position?
- What would be the common views taken by the Chinese tax authorities on the loss position incurred by a single function company?
- What actions / documents should be taken / prepared by ABC Shenzhen to defend its TP position from a practical perspective?

ABC深圳成立于2006年，最初幾年主要從事電源產品生產。由于產品需求下降，ABC深圳開始擴大業務規模并推出新的液晶顯示器生產綫（“LCDs”）、印刷電路板（“PCBs”）生產綫，及其他計算機外圍設備。ABC深圳自開業以來遭受持續虧損。在2008年，公司享受了新所得稅法下首年的2+3免稅期。

- 如何向稅務機關解釋ABC深圳連續虧損的局面？
- 哪些是能被稅務機關認定的單一功能公司產生的虧損？
- 從實踐的角度ABC深圳應準備哪些文件，採取哪些行動去支持自身的轉讓定價主張？

### Case Study 3: How to approach / conduct explanations / negotiations on my low profit level with the local tax officers? 如何與地方稅務人員說明/解釋/協商自身的低利潤水平？

ABC Guangzhou was established by a US parent company via an investment holding company registered in BVI in year 2005. It was mainly engaged in contract manufacturing of lower-entry level cosmetics products. While major functions (e.g., R&D, sales and marketing) along the supply chain are performed by its US parent company, ABC Guangzhou has maintained in continuous low profit position through years 2005 to 2007. In year 2007, ABC Guangzhou established another manufacturing plant, ABC Panyu, engaging in producing container outlook packaging products. ABC Panyu has been in favorable profit position since its establishment.

- What factors shall be taken into consideration to explain the continuous low profit position of ABC Guangzhou?
- What challenges / queries might be raised by Chinese tax authorities?
- How to negotiate with Chinese tax authorities in relation to ABC Guangzhou’s low profit position?

ABC廣州由美國母公司于2005年出資在英屬維京群島註冊。主要從事低端化妝品的合約制造。雖然工廠供應鏈上的主要職能（例如，研發，銷售和市場營銷）由在美國的母公司執行，ABC廣州在2005年至2007年保持微利狀態。2007年，ABC廣州建立了另一家工廠ABC番禺，主要從事容器包裝。ABC番禺自成立以來，盈利情況良好。

- 在解釋ABC廣州持續微利時應考慮哪些因素？
- 中國稅務機關可能會提出哪些挑戰/詢問？
- 針對ABC廣州的低利潤狀況如何與中國稅務機關進行談判？

### Case Study 4: How to align regional coordination efforts upon group companies in setting out a TP policy and liaise with different local tax bureaus? 如何在不同區域間與各地稅務機關進行協調并制定相應的轉讓定價策略？

Group A has over 10 subsidiaries in northern, central and southern China, which are engaged in provision of divergent services (i.e., manufacturing, distribution, contract R&D and other inter-company services) for the Group.

- How should these subsidiaries coordinate in daily practices to support the implementation of the TP policies of Group A?
- What are the different focuses between national and local-level tax authorities in reviewing Group TP policies?
- How to address various national and local tax authorities’ requirements in documenting the Group’s TP policy?
- Are there any practical experiences sharing from both national and local Chinese tax authorities’ perspective?

A集團在華中、華南、華北有10多家子公司，從事多元化服務（如制造、分銷、與研發部門聯絡及其他內部事務）。

- 在日常的實踐中應該如何協調這些子公司以支持A集團的轉讓定價策略的實施？
- 在審查集團轉讓定價政策時，國家和地方稅務機關關注的重點有何區別？
- 在準備集團轉讓定價文檔時，如何協調國家和地方稅務機關不同的要求？
- 從國家和地方稅務機關的角度，各有什麼實操經驗可以分享？

## Case Study 5: Should I choose advance pricing arrangement (“APA”) handling as a tool to manage my on-going TP position? 是否應選擇預約定價安排（“APA”）來管理持續進行的轉讓定價活動？

ABC Shanghai is a Shanghai based company engaged in provision of contract manufacturing services for its Korean Parent Company. In year 2009, Chinese tax authorities initiated the general TP audit upon ABC Shanghai for its continuous low profit position incurred through years 2004 to 2008, and imposed the retrospective TP adjustment for years 2004 to 2008 with the target full cost mark-up (“FCMU”) ratio at 5.0%. The management of ABC Shanghai would like to plan ahead in order to polish its internal TP policy.

- What is the general procedure of the TP audit and APA? Which party will have the authority to initiate them?
- How should ABC Shanghai utilize the TP documentation as defense tools in a general tax audit?
- What type(s) of inter-company transactions are recently focused by Chinese tax authorities?
- What are the key actions recently taken by Chinese tax authorities in TP audit cases?
- How to plan / support your TP policy through APA?

ABC上海是其韓國母公司于上海投資成立的合約制造商。在2009年，中國稅務機關針對其2004至2008年持續微利狀況展開轉讓定價審計，並將2004年至2008年的全部成本溢價（“FCMU”）調整至5.0%。上海ABC管理層打算進行相關籌劃完善其內部轉讓定價政策。

- 轉讓定價審計和APA的一般程序有哪些？哪一方將有權啓動？
- ABC上海在一般稅務審計中應如何利用轉讓定價文件作為辯護？
- 中國稅務機關當前重點關注哪些類型的關聯公司交易？
- 中國稅務機關在最近的轉讓定價審計中採取了哪些重大行動？
- 如何通過APA來籌劃/支持轉讓定價策略？

### Speakers

#### Rhett Liu 劉啓源

香港Hong Kong & 深圳Shenzhen Sessions

Partner, Transfer Pricing, PricewaterhouseCoopers China and Hong Kong  
普華永道中國及香港地區·轉讓定價合伙人

Rhett is a partner based in Hong Kong specialising in the Chinese transfer pricing regime. He joined PricewaterhouseCoopers in 1995. As a key member of the PricewaterhouseCoopers' transfer pricing team, Rhett has been actively involved in assisting clients in defending transfer pricing audit and tax investigation cases, reviewing and evaluating transfer pricing risks, rationalising transfer pricing policies, formulating cost recharging policies and applying for Advance Pricing Agreements (APAs) in China. Rhett has facilitated the first few APAs concluded in China. Rhett periodically contributes to professional publications on the development and major issues of the China transfer pricing environment. He is also a regular speaker on the subject for numerous professional seminars and conferences in Hong Kong and Southern China.

劉啓源先生于1995年加入普華永道，目前是普華永道中國華南區轉讓定價業務合伙人。作為普華永道轉讓定價小組的一員，劉先生一直致力於幫助客戶應對轉讓定價稅務調查方面的問題，協助客戶評估轉讓定價方面的潛在風險，幫助客戶制定合理的轉讓定價政策，協助客戶與稅務機關達成“預約定價協議”。劉先生曾促成在中國多個“預約定價協議”的成功簽署。劉先生定期地向一些專業期刊投稿，就一些和中國轉讓定價相關的話題發表意見。他還經常出席一些專業的論壇，並就有關轉讓定價的話題作演講。

#### Wengee Poon 潘詠之

香港Hong Kong Session

Senior Manager, Transfer Pricing, PricewaterhouseCoopers China and Hong Kong  
普華永道中國及香港地區·轉讓定價高級經理

Wengee Poon is a Senior Manager in PricewaterhouseCoopers specialising in Transfer Pricing Services. With extensive experience in transfer pricing, Wengee has resolved transfer pricing matters for numerous multinational corporations. Her experience includes assisting clients in determining their transfer pricing structures, formulating transfer pricing policies, preparing transfer pricing documentation and performing post-implementation structure maintenance services. Wengee has served a broad spectrum of multinational corporations in various industries including garments, chemicals, telecommunications, electronics, pharmaceuticals in the manufacturing, distribution and servicing aspects. Wengee is also a speaker at public seminars and has contributed to professional publications. She holds a Bachelor degree in Economics and Statistics and a Master degree in Business Administration from the University of Rochester, New York, U.S.A.

潘詠之女士現任普華永道中國香港事務所稅務服務部門的轉讓定價服務高級經理。潘女士在轉讓定價服務方面擁有豐富經驗，曾經服務多家跨國公司，為它們解決轉讓定價問題。她的經驗包括協助客戶決定轉讓定價結構、制定轉讓定價政策、準備轉讓定價文檔和進行轉讓定價結構執行後的諮詢服務。潘女士曾服務眾多不同行業的跨國公司，包括服裝業、化工製品業、電子通訊業、醫藥業等等，其服務範圍遍及製造、銷售和服務方面的轉讓定價問題。潘女士曾經在不同的轉讓定價研討會上進行演講，並且在專業刊物上發表文章。潘女士于美國紐約州羅徹斯特大學獲得了經濟學和統計學學士學位及工商管理碩士學位。

#### Cecilia Lee 李筱筠

廣州Guangzhou Session

Partner, Transfer Pricing, PricewaterhouseCoopers China and Hong Kong  
普華永道中國及香港地區·轉讓定價合伙人

Cecilia is a partner of PricewaterhouseCoopers (PwC) Hong Kong, specialising in transfer pricing. She has over 13 years of experi-

ence advising multinationals in China, US and Japan on transfer pricing matters. In 2006, she joined our Hong Kong transfer pricing practice from PwC US. Cecilia has served clients in various industries including premium consumer products, retail, telecommunications, software, electronics, semiconductor, IT consulting and industrial manufacturing. Cecilia's experience includes global structure alignment where she assisted in the development and implementation of Asian trading company and European principal company structures, intangible property planning, Chinese Tax Authority and IRS transfer pricing audit defence, advance pricing agreements, Sarbanes-Oxley 404 reviews and global transfer pricing documentation studies covering tangibles and intangibles transactions, inter-company services and cost sharing analyses. She has successfully assisted our clients in dispute resolution matters with the Chinese Tax Authorities. During early 2000, Cecilia completed a tour of duty in the San Jose, California office where she advised clients from the e-business sector on intangible property structuring. Cecilia also works with our Hong Kong and the Mainland tax team and advised US clients on best practices to mitigate risks of doing business in China and operates in the most tax efficient manner.

李筱筠女士目前是普華永道中國華南區轉讓定價業務合夥人。她擁有長達14年為跨國企業就全球性轉讓定價事宜提供服務的豐富經驗，其中包括為美國及日本的跨國企業提供全球核心轉讓定價文檔服務，協助中國企業應對稅務機關轉讓定價調查，以及為中國特許經營企業提供無形資產架構籌劃等。李小姐於2006年從美國 PricewaterhouseCoopers 調任至普華永道中國/香港轉讓定價部。李女士服務的客戶涉及各種行業，涵蓋銀行、金融、通訊、軟件、電子、半導體、IT諮詢、工業製造和零售行業。李女士從事的服務還包括關聯企業間勞務往來、各行業成本分攤分析、全球架構優化業務、面向稅務機關的轉讓定價調查、預約定價、美國FIN48轉讓定價審閱以及Sarbanes-Oxley法案第404條的審核。2000年初，李女士結束為電子商務行業客戶提供的無形資產重組工作，完成了她在加利福尼亞聖何塞分所的使命。她還曾經就在中國降低商業風險和優化稅務負擔的最佳方式為客戶提供建議。

## Kevin Tsoi 蔡凌江

廣州Guangzhou Session

Director, Transfer Pricing, PricewaterhouseCoopers China and Hong Kong  
普華永道中國及香港地區·轉讓定價總監

Kevin is a director of PricewaterhouseCoopers specializing in the Chinese transfer pricing regime. He joined PwC in 2000. Kevin has been actively involved in assisting clients in defending transfer pricing audit cases, reviewing and evaluating transfer pricing risks, rationalizing transfer pricing policies, and applying for unilateral and bilateral APAs. Kevin also contributes to professional publications on the development of the China transfer pricing environment. He is a frequent speaker on the subject for professional seminars and conferences. He earned his Master of Business Administration and Master of Business Taxation degrees from University of Southern California.

蔡凌江先生是普華永道中國轉讓定價部門的總監。他於2000年加入普華永道中國，一直以來專著於為客戶提供轉讓定價方面的服務，包括為客戶就轉讓定價審計進行辯護，替客戶分析及評估轉讓定價風險，對轉讓定價政策的合理化提供諮詢，協助客戶向中國及外國稅務機關申請預約定價安排（APA）等。目前，他正在協助客戶就中國與日本以及中國與新加坡之間的預約定價安排進行申請及磋商。他也在專業期刊上發表有關中國轉讓定價發展的文章，並經常在專業研討會上就有關課題作演講。他擁有美國南加州大學的工商管理碩士及商業稅務碩士學位。

## Charles Chan 陳思聰

深圳Shenzhen Session

Senior Manager, Transfer Pricing, PricewaterhouseCoopers China and Hong Kong  
普華永道中國及香港地區·轉讓定價高級經理

Charles is a China transfer pricing senior manager in the PricewaterhouseCoopers' Shenzhen office. He is actively assisting MNC clients in identifying their TP issues, handling TP documentation, TP tax audits defense support and liaising with Chinese tax officials in obtaining APAs. He has experience in liaising and negotiating with local Chinese tax bureaus located in Southern China, such as Shenzhen, Nansha, Dongguan and Fuzhou. He advises clients on APA application / tax audit defence support strategies in light of Chinese tax bureau's practices. Charles regularly supports and conducts interflow sessions with various professional bodies and tax bureaus in Hong Kong and Southern China region.

陳思聰先生目前是普華永道中國華南區轉讓定價業務高級經理，並有超過十年的香港地區及中國稅務與轉讓定價的實踐經驗。陳先生專職於中國轉讓定價服務領域，致力於協助跨國企業評估其轉讓定價事宜、處理轉讓定價同期資料、轉讓定價審查防禦支持及就達成預約定價安排與中國稅務官聯絡。陳先生在熟悉當地稅局實踐的基礎上為多位客戶提供單邊及雙邊預約定價安排申請及轉讓定價審查防禦支持服務，在與南中國區當地稅局（包括深圳、南沙、東莞和福州等）溝通方面具有豐富的經驗。陳先生定期在香港及南中國地區與多個專業組織及稅務機關進行交流。

## About Us

### About PEO

<http://www.peo-group.com/>

PEO is the leading information provider, aiming to provide professionals with accurate, timely and professional information. Not only with well known PEO Events, but also with our publications and e-newsletters, PEO has become one critical information source for our customers. Within the areas of tax, accounting, human resources, business management and legislation, we help professionals stay up-to-date with ever changing business environment and complex regulations. PEO Events are also known as an ideal platform for delegates to engage in discussions as well as to share their ideas and experiences.

### About PricewaterhouseCoopers

<http://www.pwc.com/>

PricewaterhouseCoopers China, Hong Kong and Singapore operate on a combined basis, subject to local applicable laws. Taken together, we have more than 470 partners and a strength of 13,000 people. The firm provides a wide range of services to help organisations solve business issues, identify and maximise opportunities. Our industry specialisation enables us to identify trends and customise solutions for your sector of interest. Each line of service is staffed with highly qualified, experienced professionals and leaders in our profession. These resources, combined with our global network, allow us to provide the support you need wherever you may be located.

# REGISTRATION FORM

FAX TO: (+852) 3793-3368  
(+86755) 8351-6911

## PARTICIPANT'S DETAILS

Company Name

Address

Tel No.

Fax No.

Participant (1)

Mr.  Ms.

Name

Title

Mobile

E-mail

Participant (2)

Mr.  Ms.

Name

Title

Mobile

E-mail

Participant (3)

Mr.  Ms.

Name

Title

Mobile

E-mail

Please remind me by phone one day before the event.

If specific contact person is assigned, please state.

Contact Person

Mr.  Ms.

Name

E-mail

Tel No.

Yes! Please register me for the seminar:

### Case Study Seminar on Transfer Pricing Practice in China

- Hong Kong:** Tuesday 14 September 2010  
One Pacific Place, Hong Kong / 香港太古廣場會議中心  
English / 英語
- Guangzhou:** Wednesday 15 September 2010  
The Ritz-Carlton Hotel Guangzhou / 廣州富力麗思卡爾頓酒店  
Putonghua / 普通話
- Shenzhen:** Thursday 16 September 2010  
Sunshine Hotel, Shenzhen / 深圳陽光酒店  
Putonghua / 普通話

2:00pm - 5:00pm

Fee** (HKD / Person)	Discount*
<input type="checkbox"/> 1300	<input type="checkbox"/> 1100
	* for PEO's client

\*\*PEO's client" refers to a company attending any PEO past events. Subscribers of China Employment Watch will be entitled to extra 10% discount.

\*\*The fee includes seminar materials, certificate of attendance & refreshment.

## PAYMENT OPTIONS

- I enclose a cheque of HK\$ \_\_\_\_\_ payable to "PEO (HK) Co., Ltd." and will send to PEO HK, Unit 3328, 33/F, China Merchants Tower, Shun Tak Centre, Nos. 168-200 Connaught Road Central, Hong Kong (Attn: Accounting Dep.)
- Bank transfer to PEO HK account  
Bank Name: **Hang Seng Bank Limited**  
Account Name: **PEO (HK) Co., Ltd.**  
Account Number: **229213491001(HKD)**
- I want to pay in RMB. Normal: RMB1100 / Discount: RMB900  
Bank Name: 工商银行深圳市深圳湾支行  
Account Name: 深圳普岩会议服务有限公司  
Account Number: **4000 0277 0920 0242 980**

**\*\*Invoice will be given on site.\*\***

**Signature:**

Please complete this form and fax to PEO.

Contact person: Shirley Chan

HK Fax: (+852) 3793-3368

SZ Fax: (+86755) 8351-6911

HK Tel: (+852) 3793-3024

support@peo.hk

Mainland Tel: 400-628-5800

» This event is by invitation only. Due to limited seats, early registration is encouraged.

» Reservations will be confirmed on a first come first served basis upon receipt of the registration.

» A substitute delegate is welcome at any time without extra charge if you are unable to attend.

» Any absence without prior notice may cause your enrollment in next activity to be put into waiting list.

» PEO reserves the right to postpone or cancel the event due to unforeseen circumstances.

WEB100831