

NEWSLETTER

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75
1941-2016
GARRIGUES



LAW BRIEF

NAME

DATE OF EFFECTIVENESS

GARRIGUES INSIGHT

关于《内地和澳门特别行政区关于对所得避免双重征税和防止偷漏税的安排》第三议定书生效执行的公告/

Announcement on the Effectiveness of the Third Protocol to the Arrangement between Mainland China and Macao Special Administrative Region for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income ("Announcement")

29/12/2016

The Announcement specifies that the Third Protocol to the Arrangement between Mainland China and Macao Special Administrative Region for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income (the "Protocol") is effective from December 12, 2016 and thereafter.

The Protocol can be found on the website of State Administration of Taxation.

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国家税务总局关于进一步完善税收协定中教师和研究条款执行有关规定的公告/

Announcement of the State Administration of Taxation on Further Specification of the Teacher and Researcher Clauses in Tax Treaties Concluded by China and Foreign Countries ("Announcement")

29/12/2016

I. The Announcement specifies the definition of educational institutions as indicated in the Double Taxation Treaties concluded between China and other foreign countries in relation to the Article for teachers and researchers.

II. The Announcement further specifies that non-resident taxpayers shall submit documents according to Article 7 of Announcement 60 [2015] in order to enjoy the tax treaty treatment, including photocopies of valid Certificate of Foreign Expert, Employment Permit and Work Permit.

III. The Announcement abolishes Guo Shui Fa [1994] No.153.

国家税务总局关于加强海关进口增值税抵扣管理的公告/

Announcement of the State Administration of Taxation on Strengthening the Management of the Deduction of Customs Import Value Added Tax ("VAT")

13/02/2017

General VAT taxpayers shall accurately specify the enterprise name when importing goods to ensure that the enterprise name stated on the Customs Payment Certificate is correct. The in-charge tax authority shall check and compare the information on the Customs Payment Certificate of imported goods with the payment information collected by the Customs. If the information is consistent, the input VAT on the Customs Payment Certificate could be deducted from output VAT. If the information is inconsistent, the input VAT shall not be deducted until the information on the Customs Payment Certificate is verified to be consistent with the import business of taxpayers.

NAME**DATE OF
EFFECTIVENESS****GARRIGUES
INSIGHT**

国家税务总局关于开展鉴证咨询业
增值税小规模纳税人自开增值税专
用发票试点工作有关事项的公告/
Announcement of the State
Administration of Taxation on
Matters Related to the Pilot Program
of Issuance of Value-added Tax
Special Invoices by Small-scale
Value-added Taxpayers in the
Assurance and Consulting Industry

01/03/2017

I. Where small-scale VAT taxpayers in assurance and consulting industry with monthly sales exceed RMB 30,000 Yuan (or quarterly sales exceed 90,000 Yuan) ("hereinafter Pilot taxpayers") are engaged in the provision of verification, assurance and advisory services, sales of products or other VAT taxable activities, they could issue VAT special invoices on their own through the new System for VAT Invoice Management.

Where Pilot taxpayers are engaged in the real estate business, they shall continue to require the in-charge tax authority to issue VAT special invoices on their behalf.

II. The amount of tax payable in the VAT special invoices issued by Pilot taxpayers shall be levied at the collection rate of 3% or 5% respectively for the corresponding revenue and complete the VAT filing form applicable to small-scale VAT taxpayers.

关于建立车辆购置税完税证明和机
动车销售发票信息共享核查机制有
关工作的通知/
Circular on Setting up a Mechanism
for Sharing and Verifying
Information concerning the Vehicle
Purchase Tax ("VPT") Payment
Certificates and the Invoices for
Sales of Automobile Vehicles
("Circular")

01/05/2017

I. The Circular sets forth the working mechanism for sharing and verifying information on VPT payment certificates.

II. If the VPT payment certificate has been forged or if the taxpayer refuses to pay VPT based on the examination, the taxpayer will be punished by the State Administration of Taxation in accordance with the provisions of the Tax Administration Law for of the People's Republic of China.

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