

Kongres Container

What is the tax rate for the transfer of power supply for communication base stations



Overview

Why are Chinese tax authorities focusing on transfer pricing?

While Chinese tax authorities leverage experiences of other countries, they are also focused on developing and putting forward their own positions on a number of key transfer pricing technical issues.

Which transfer pricing methods are identified by Chinese regulations?

By Chinese regulations, the following transfer pricing methods are identified: The profit split method. Chinese regulations do not prescribe a hierarchy for selecting an appropriate transfer pricing method, and other methods can also be applied if they are justifiable and appropriate.

What are the most common taxes arising from foreign business operations?

The most common taxes arising from foreign taxpayers' business operations in the nation are enterprise income tax (EIT), individual income tax (IIT), value-added tax (VAT), urban maintenance and construction tax and stamp duty.

What are transfer pricing regulations?

The main objective of transfer pricing regulations being implemented is to avoid profit shifting between entities based in higher-tax jurisdictions and lower-tax jurisdictions, where there is limited economic activity. This allows entities to avoid the tax liable in the higher-tax jurisdictions.

Which database does the Chinese tax authority use?

However, KPMG in China's experience shows that the Chinese tax authorities have subscribed to a few databases such as Bureau van Dijk's Osiris database, and Standard and Poor's Research Insight database. Both databases are used by the Chinese tax authorities. Does the tax authority generally focus on the interquartile range in a TNMM analysis?

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What are the tax rates for real estate transactions?

Tax rates range from 3% to 20%. Land appreciation tax - a tax levied on the gains realised from real property transactions at progressive rates ranging from 30% to 60%. The gain is calculated based on the "land value appreciation amount", which is the excess of the consideration received from the transfer or sale over the "total deductible amount".

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