

Broadening horizons

China Newsletter

Latest News on law, tax and business in China

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中国通用报告准则——您准备好了吗？

Vivian Yao / Monica Chen, Rödl & Partner 中国上海

为了促进全球税收合作以及加强跨境逃税侦查，2014年7月，世界经济合作与发展组织出版了“通用报告准则”（“CRS 准则”）。对此，中国政府承诺在两个月后执行。继 CRS 准则实行之后，中国政府将于2018年9月开始与其他国家进行首轮信息交换，通过对国内非居民金融账户信息进行尽职调查，以从其他国家获得当地中国居民的类似金融账户信息。

国家税务总局与其他五家官方机构联合发布的“非居民金融账户涉税信息尽职调查管理办法”（2017年14号公告——14号文）的发布，为 CRS 准则在中国的执行提供了明确的实践指导。2017年7月1日起，中国金融机构应对所有新开立的和现有的金融账户进行尽职调查，以确定个人或组织账户持有人的税收居民身份。对于非居民持有的金融账户，金融机构应每年向国税总局汇报账户持有人身份、账目信息、账户年末余额、年度投资收益等细节。

全球范围内执行的 CRS 准则和新发布的 14 号文将对中国居民和非居民全球收入的税收风险产生重大影响。

当相关资产在中国境外转移时，中国税务机关通常难以查明中国居民该部分来源于境外的收入。而 CRS 准则下的自动信息交换体系使全球收入的透明度大幅度提高，并且能够在有大量数据和大规模范围的情况下高效运作。另外，CRS 准则也使得瑞士、新加坡、英属维尔京群岛和开曼群岛等低税收国家地区不再能起到避税港作用。

值得注意的是，14号文特别要求收集双重征税居民的金融账户信息，这部分居民根据双边税收协定被定义

Are You Ready for the Common Reporting Standard Chinese Version?

Vivian Yao / Monica Chen,
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For the purpose of global taxation cooperation and detecting cross-border tax evasion, in July 2014 OECD published Common Reporting Standard (“CRS”), which was promised to be implemented by the Chinese government two months later. Following CRS, Chinese government will launch the first-round information exchange with the other countries in September 2018, by means of domestic due diligence on non-resident financial account information, in order to obtain parallel financial account information of Chinese residents from the other countries.

The release of Public Notice [2017] No.14 (“Circular 14”) - Administrative Measures on Due Diligence of Financial Account Information related to Tax Matters of Nonresidents, which was jointly issued by the State Administration of Taxation (“SAT”) and other 5 authorities, has provided explicit practical guidance for CRS to be carried out in China. From July 1, 2017, financial institutions in China should carry out due diligence on all the newly-opened and existing financial accounts, aiming to identify the tax-resident positions of the individual or organizational account holders. For financial accounts held by non-residents, financial institutions should report details including account holder identification, account information, ending balance by calendar year, investment income during the calendar year, etc. to SAT on an annual basis.

In connection with the globally implemented CRS and Circular 14, there will be significant impacts on the tax exposure of global income for both Chinese residents and non-residents.

For Chinese tax authority, it is always difficult to detect foreign-sourced income of Chinese residents if the relevant assets are transferred outside Chinese territory. However, the automatic information exchange scheme under CRS makes the transparency on global income possible as well as efficient in a huge quantity and on a wide scale. In addition, the consideration of the low-tax areas such as Switzerland, Singapore, BVI and Cayman islands will make the tax heavens no longer effective.

It is noted that Circular 14 has particularly required the collection of financial account information of those

为中国和某一其他国家的税收居民。这填补了具有双重国籍的中国公民和在外国拥有永久居留权的中国公民的信息交换空缺。这些中国移民将无法再“隐藏”在中国税收居民身份之下，且无法再阻拦其金融账户信息被移民国交换给中国。

此外，14号文定义了被动非金融机构，并且要求确认其实际控制人的身份。对于由非居民个人控制的被动非金融机构，国税总局要求提供金融账户的详细信息，从而使投资机构透明化，且使其背后的非居民个人现身。

经合组织范本中包含的税收相关的信息交换并不是新词。CRS 准则和 14 号文提供的自动无限制的信息交换平台，将使得全球金融资产的税收风险暴露不可避免，甚至在未来使跨境逃税成为不可能。CRS 准则在本质上是税收问题，将有望成为中国反避税的最重要举措和手段之一。

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double tax-residents, who will be defined as the tax residents of both China and a foreign country according to double taxation agreement, which fills in the gap in information exchange on Chinese citizens with dual nationality or a permanent residence in a foreign country. Such immigrated Chinese citizens will not be able to “hide” under the position of Chinese tax-resident and prevent their financial account information being exchanged with their migrated country.

Furthermore, Circular 14 has defined the passive non-financial institution and requires identification of the actual controller behind. For passive non-financial institutions controlled by a non-resident individual, SAT requests details on the financial account as well, thus making investment institutions transparent and the non-resident individual behind accessible.

As included in the OECD model tax convention, tax-related information exchange is never a new word to us. The information exchange platform provided by CRS and Circular 14, which work on an automatic and unconditional basis, will make tax exposure inevitable on worldwide financial assets and even in practice, future cross-border tax evasion will be impossible. CRS is a matter of taxation by nature, which could be expected to become one of the important measures and tools of anti-tax avoidance in China.

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跨境融资管理改革在全国范围内全面启动

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2016年1月，中国人民银行（“央行”）开始了对外商投资企业（“外资企业”）以及中国企业跨境融资管理的改革。2016年5月起，上海自由贸易区等试点地区初步实施了新的跨境融资管理模式（“新模式”）。2017年1月发布的“银发[2017]9号文”（“9号文”）要求所有在试点地区注册的企业都将从2017年5月起实行新模式，对其他外资企业实行一年过渡期，在这一年中外资企业可以选择实行新模式，或者沿用旧法规，将其可举借的境外借款保留在“借款余额”的配额范围内，即批准的外商投资总额与企业注册资本的差额。

随着新模式在全国范围内的实施，中国企业和央行都将从改革中受益。对于企业而言，筹集境外借款只需完成相应的合同备案程序，旧法规中需经事先批准的规定被废除。对于央行而言，在新模式下将能够灵活地调整境外借款配额，以适应宏观调控的变化要求。

为计算企业未来跨境融资的可用额度，新模式要求企业先以风险加权方式来计算其实际尚未偿付的跨境融资余额（“加权余额”）。加权余额是根据企业实际未偿付的跨境融资余额、借款期限和举债货币以及作为央行监管工具的三种转换因子计算的，具体如下所示：

加权余额 = 未偿付的人民币和外币跨境融资余额合计 x 期限风险转换因子 x 类型风险转换因子 + 未偿付的外币跨境融资余额合计 x 汇率风险转换因子。

Launch of Nationwide Reform on the Administration of Cross-Border Financing

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In January 2016, the People's Bank of China ("the Central Bank") has launched a reform process of the administration of cross-border financing, which is applicable not only to foreign invested enterprises ("FIEs") but also to Chinese enterprises. In May 2016 a new cross-border financial administration mode ("New Mode") was initially implemented in pilot regions such as Shanghai Pilot Free Trade Zone. The regulation Yin Fa [2017] No. 9 ("Circular 9") issued in January 2017 requested all enterprises registered in the pilot regions to follow the New Mode from May 2017, while other FIEs outside those pilot regions were granted another 1-year transition period, during which such FIEs may choose to apply the New Mode or old regulations to their cross-border financing management. Under the old regulations the feasible amount of foreign debt financing, meaning any financing from outside China, was limited to the difference between the company's approved total investment amount and the registered capital (such difference often referred to as "Borrowing Gap").

With the New Mode to be implemented nationwide, it is expected that enterprises in China as well as the Central Bank will benefit from the reform. For enterprises, taking up foreign debt will only be subject to a contract filing procedure instead of the former pre-approval process. For the Central Bank the New Mode carries the advantage that it will be able to adjust the variable foreign debt quota more flexible and thereby be able to react to macroeconomic changes.

Regarding the calculation of the amount of feasible foreign debt financing, the New Mode requires enterprises to first calculate their actual outstanding cross-border financing balance in a risk-weighted approach (such amount hereinafter referred as "Weighted Balance"). The Weighted Balance is calculated based on the enterprises' actual outstanding amount of foreign loans, terms and currencies of their cross-border financing, as well as three conversion factors, which function as regulation tools of the Central Bank. The exact calculation method can be illustrated as follows:

Weighted Balance = Σ actual outstanding balance of RMB and foreign currency under cross-border financings x term risk conversion factor x type risk conversion factor + Σ actual outstanding balance of foreign currency under cross-border financings x exchange rate risk conversion factor.

对于期限超过一年的融资，期限风险转换因子设定为 1，对于期限在一年内的，因子设为 1.5。资产负债表内和表外融资（或有负债）的类型风险转换因子暂设定为 1。汇率风险转换因子设为 0.5。

根据新模式，上述加权余额应控制在一个上限范围内，目前规定的上限为企业最新审计报告中披露的企业净资产的两倍。只要加权余额低于上限，企业可以在未经事先批准的情况下自行筹集境外借款，仅需完成合同备案。境外债权人可以是任何境外企业或金融机构，不必是国内债务人的关联方。

显然，出于维护金融稳定的考虑，央行更鼓励人民币融资和长期融资，因为相关未偿付余额在加权余额计算中适用的权重较低，因此给未来跨境融资可用额度留下更多空间。

此外，企业的被动债务，如国内债券市场中的海外投资、应收账款或者预收款等贸易信贷、基于跨境贸易的贸易融资、以及集团内部资金管理下满足条件的对外负债等，根据 9 号文不算进加权余额的计算。这为企业提供了更多规划融资的可能性，进一步扩大了跨境融资的配额。

综上所述，我们能从 9 号文中清楚地看到央行有意以灵活、方便、可控的方式促进跨境融资。尽管如此，企业还应密切关注相关合规性要求，如及时进行合同备案和及时在系统中进行相应的信息更新。同时，企业应密切注意跨境融资加权余额是否超过上限，如若违规，企业将面临被处罚，跨境融资被暂停甚至被征收风险准备金。因此，我们建议外资企业可以利用一年的过渡期来适应新模式，恰当地规划未来的跨境融资。如有需要，我们将很乐意提供支持。

The term-risk-conversion-factor is set as 1 for financings with a term over one year and set as 1.5 for those with a term within one year. The type-risk-conversion-factor is set as 1 for both balance sheet and off-balance-sheet financings (contingent liabilities) for the time being. The exchange-rate-risk-conversion-factor is set as 0.5.

Upon calculating the Weighted Balance, according to the "New Mode" the Weighted Balance shall be kept below an upper limit, which is currently stipulated to be twice the enterprises' net assets, according to the latest audit report. As long as the foreign financing stays under such upper limit, enterprises may take up foreign debts without pre-approval, only subject to registration. Moreover, foreign creditors do not have to be related parties of the domestic debtors, but can be any foreign enterprises or financial institutions.

Apparently, under the New Mode, RMB denominated financing and long-term financing are more encouraged by the Central Bank for financial stability reasons, as the relevant outstanding balances are calculated with a lower weight when calculating the Weighted Balance. This leaves more space for further cross-border financings within the quota.

Furthermore, according to Circular 9, passive debts for instance incurred by issuing domestic bonds to foreign investors, trade credits such as payable or advances received, trade financing based on cross-border trading and conditioned cross-border financing under inter-group fund management are excluded from the Weighted Balance calculation. This actually provides enterprises more possibilities for their finance planning and further enlarges the quota of cross-border financing.

Summarized, from our perspective the new regulations under Circular 9 clearly show the intention of the Central Bank to facilitate cross-border financings in a flexible, convenient and controllable way. Nevertheless, enterprises are highly recommended to pay attention to the relevant compliance requirements, such as the timely filing of the financing contracts and timely update of relevant information in the filing system. Moreover, attention should be paid to the upper limit of allowed cross-border financing. In the event such limit is exceeded, such violation could lead to penalties, suspension of the intended cross-border financing or an order to pay a certain amount as risk reserves. To avoid any such violations, it is suggested that FIEs for which the additional 1-year transition period is still applicable, make themselves familiar with the New Mode and start appropriate planning for their future cross-border financing. If support is required, we are glad to help.

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增值税发票开具新规来袭

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作为全面推开营业税改征增值税试点工作的又一新举措，国家税务总局在 2017 年 5 月 19 日发布了《国家税务总局关于增值税发票开具有关问题的公告》（2017 年第 16 号，“16 号公告”），公告中明确规定了 2017 年 7 月 1 日起，增值税发票开具的相关规定。

早在 2016 年 5 月，国税总局就明确了全面营改增后增值税专用发票的开具要求（税总发[2016]75 号文）。增值税一般纳税人购买货物、劳务、服务、无形资产或不动产，索取增值税专用发票时，须向销售方提供购买方名称、纳税人识别号或统一社会信用代码、地址电话、开户行及账号信息。否则，取得的增值税专用发票将不能作为进项税的抵扣凭证。

由于增值税普通发票不具备抵扣所得税的功能，纳税人在开具时提供的信息往往随意而有限。16 号公告针对增值税普通发票的开具做出了更为严格的规定，若企业购买方获得的开票日期在 2017 年 7 月 1 日后的发票不符合 16 号公告的规定，将不得作为税收凭证用于办理涉税业务，如计税、退税、抵免等。因此，自 2017 年 7 月 1 日起，企业购买方在索取增值税普通发票时应注意以下几点：

New Regulation Regarding the Issuance of Value-added Tax Invoices Is Coming

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As a new method of implementation of the VAT pilot program on an overall basis, the State Administration of Taxation (“SAT”) released the Announcement of Taxation on Matters Regarding the Issuance of Value-added Tax Invoices (SAT Announcement [2017] No.16) on May 19, 2017. The announcement stipulates the new regulations for the issuance of VAT invoices, which takes effect from July 1, 2017.

On May 2016, the SAT clarified the requirements for the issuance of VAT special invoices after the total implement of VAT reform (Shui Zong Fa [2016] No.75). When VAT taxpayers requires VAT special invoices for purchasing goods, labour services, services and intangible assets or immovable property, they shall provide the seller the purchaser’s name, taxpayer identification number or social credit code, address, telephone, and bank account information. Otherwise, the VAT special invoice obtained will not be used as a deductible voucher for the input tax.

Since the ordinary VAT invoice does not have the function of income tax deduction, the information provided by the taxpayer at the time of issuance is often random and limited. The Announcement No. 16 made more stringent rules for the issuance of ordinary VAT invoices. The invoices obtained by enterprise purchaser after July 1, 2017 will not be used for tax purposes such as tax assessment, tax refund, tax credit, etc. if they are not issued according to the regulations of Announcement No.16. Therefore, from July 1, 2017, the enterprise purchaser should pay attention to the following points when requiring the ordinary VAT invoice:

- 必须填写企业购买方的纳税人识别号或统一社会信用代码。
- 发票内容必须按照销售实际内容如实开具，并与实际交易金额相符。
- 开具汇总办公用品、食品等发票是必须同时附上税控系统开出的《销售货物或提供应税劳务清单》，并加盖发票专用章。

根据《发票管理办法》，不符合规定的发票，不得作为财务报销凭证，任何单位和个人有权拒收。所以自 2017 年 7 月 1 日起，企业应根据 16 号公告相应调整内控管理的要求：

- 与供应商充分沟通，提供纳税人识别号或统一社会信用代码。
- 要求员工索取符合要求的增值税普通发票。
- 要求财务人员注意鉴别发票是否合规，若收到纳税人识别号为空或者错误的增值税普通发票应予以退回。

值得注意的是，16 号公告并不适用于开具给个人、政府机构、事业单位和境外客户的发票。

另外，16 号公告对在华的外籍个人的个人所得税合规性操作也存在一定的影响。根据相关税法规定，以非现金形式或实报实销形式取得的住房补贴、伙食补贴和洗衣费、搬迁收入、探亲费、语言培训费和子女教育费免征个人所得税。外籍个人在享受税收优惠时，需要向企业提供有关凭证，即真实、合理、合规的发票。因此，我们建议外籍个人应及时取得完整的企业名称和纳税人识别号，在发生以上免税项目并取得以公司名义开具的增值税普通发票时，要求收款方开具符合 16 号公告规定的发票并提交企业保存，以应对税务局的检查。凡未能提供有效发票的补贴收入，主管税务局有权给予纳税调整并作出相应处罚。

- Must fill in the taxpayer identification number or unified social credit code of the company.
- The contents of the invoice must correspond with the actual content of the sales and the actual transaction amount.
- The invoices for office supplies and food must be attached by the "list of goods sold or taxable services provided" issued by the tax control system and also with the special seal for invoice.

According to "Administrative Measures for Invoices", the invoices that do not comply with the regulation cannot be used as financial reimbursement voucher, and institutes and individuals have the right to refuse such invoices. Therefore, from July 1, 2017, companies shall adjust the internal control standards according to the Announcement No.16:

- Communicate with suppliers sufficiently to provide taxpayer identification number or unified social credit code.
- Ask staff to require for ordinary VAT invoices that correspond with new regulations.
- Require the financial staff to pay attention to the compliance of the invoice. The ordinary VAT invoice should be rejected, if the taxpayer identification number is null or wrong.

It should be noted that the Announcement No. 16 does not apply to invoices that are issued to individuals, government agencies, public institutions, and overseas customers.

In addition, Announcement No. 16 has a certain effect on the personal income tax compliance of foreigners in China. According to the relevant provisions of the tax law, the housing allowance, meal allowance, laundry charge, relocation cost, travel cost of visiting relatives, language training cost and children education tuition (in the form of non-cash or reimbursement against VAT) can be exempted from individual income tax. Foreigners, who are enjoying the tax benefits, should provide companies the invoices that are real, reasonable and issued according to the regulation. Therefore, we suggest that foreigner should get the full name and taxpayer identification number of the company in time. The taxpayer should ask the seller to issue the invoices according to the Announcement No.16, when aforementioned tax deductible costs occur. And the VAT invoice should be issued in the name of the company. Also, the invoices should be given to company and kept for the future examination of tax authority. For allowance without effective invoices, the tax authority has the right to require for a tax adjustment and give the punishment accordingly.

随着国税总局对“金税三期”的统一部署，全国税收数据的统计也进入了大数据阶段，“金税三期”不单单是一个申报纳税的工具，更是一个企业和税务局间信息分享的平台。通过该平台，国税总局对纳税管理和风险控制将更为有效和便捷。纳税人用纳税人识别号进入“金税三期”进行申报的同时，企业的资金流、票据流都成为了可追踪的数据。由此可见，今后对企业的发票管理将变得越来越严格。

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高新技术企业税收优惠政策管理

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近日，中国国税总局根据 2016 年颁发的“高新技术企业认定管理办法（国科发火[2016]32 号文”），发布了“2017 年 24 号公告”，就高新技术企业税收优惠政策管理做出了进一步的重申。公告适用于 2017 年度及以后年度企业所得税汇算清缴。

享受税收优惠期间

企业获得高新技术企业资格后，自高新技术企业证书注明的发证时间所在年度起申报享受税收优惠。由于发证时间是一个具体的日期且有效期为三年，我们可以看出，企业享受优惠期间和高科技企业认定证书的有效期限不完全一致。因此，为了实现政策的无缝链接，企业的高新技术企业资格期满当年，在通过重新认定前，其企业所得税暂按 15% 的税率预缴，在年底前仍未取得高新技术企业资格的，应按规定补缴相应期间的税款。

With the fully implementation of “Golden Tax Phase III”, the statistical data of national taxation has entered the era of “big data”. “Golden Tax Phase III” is not only a tool for tax declaration, but also a platform for information sharing between enterprises and tax authority. Through this platform, the taxation management and the risk control will be more effective and convenient for the State Administration of Taxation. When taxpayer enters the “Golden Tax Phase III” platform with the taxpayer identification number for tax declaration, the cash flow and bill flow of the company will be trackable. Therefore, the future invoice management of enterprises will be more strengthened.

Focus on High-tech Enterprises: New Administrative Measures for Tax Incentives

Frances Gu, Rödl & Partner Shanghai, China

Following the “Administrative Measures for the Accreditation of High-tech Enterprises – Guo Ke Fa Huo [2016] No.32” issued in year 2016, the Chinese State Administration of Taxation (“SAT”) has recently further reiterated relevant tax administrative rules on tax incentives of high-tech enterprises with “Public Notice 2017 No.24”. The Public Notice is applied to the annual corporate income tax settlement of year 2017 and years thereafter.

Years entitled to tax incentives

After an enterprise obtains the qualification as high-tech enterprise, it will be granted with tax incentives as of the year of the issuance date indicated on the relevant certificate. Since the issuance date is a concrete date and the certificate valid period is three year, it can be noticed that the years entitled to tax incentives may be different to the certificate valid period. For a seamless connection, in the year when the qualification as high-tech enterprise expires, before passing the re-accreditation, the enterprise shall prepay the corporate income tax (“CIT”) at the tax rate of 15%; and if the enterprise fails to obtain the qualification as high-tech

后续管理

公告将税务机关后续管理的范围明确为高新技术企业认定过程中和享受优惠期间。此前，税务部门发现高新技术企业不符合优惠条件的，可以追缴高新技术企业已减免的企业所得税税款，但不取消其高新技术企业资格。公告对后续管理程序进行了调整，即，税务机关如发现高新技术企业不符合认定条件的，应提请认定机构复核。复核后确认不符合认定条件的，由认定机构取消其高新技术企业资格后，通知税务机关追缴税款。

年度备案手续

除了需要在每年 5 月底前通过“高新技术企业认定管理工作网”，报送上一年度知识产权、科技人员、研发费用、经营收入等年度发展情况报表外，规定再次强调，享受税收优惠的高新技术企业，需要在每年汇算清缴时应向税务机关提交企业所得税优惠事项备案表、高新技术企业资格证书履行备案手续，同时妥善保管以下资料留存备查：

- 高新技术企业资格证书
- 高新技术企业认定资料和知识产权相关材料
- 年度主要产品（服务）发挥核心支持作用的技术属于规定范围的说明，高新技术产品（服务）及对应收入资料
- 年度职工和科技人员情况证明材料
- 当年和前两个会计年度研发费用总额及占同期销售收入比例、研发费用管理资料以及研发费用辅助账，研发费用结构明细表
- 省税务机关规定的其他资料。

enterprise before year end, it shall supplement the tax according to relevant provisions.

Follow-up administration

The Public Notice clarifies that the scope of follow-up administration is both on accreditation process and the period enjoying the tax incentives. Previously, if tax authorities find that an accredited high-tech enterprise does not satisfy the accreditation conditions, they can chase the underpaid CIT but cannot cancel the qualification as high-tech enterprise. The Public Notice clearly states, if tax authorities find that an accredited high-tech enterprise does not satisfy the accreditation conditions, they shall ask the relevant accreditation institution for review. Where the accreditation institution has conducted the review and confirmed that the said enterprise is unqualified, it shall cancel the said enterprise's qualification as a high-tech enterprise and inform tax authority to recover the tax incentives that have been granted to the said enterprise as of the year in which the said enterprise became unqualified.

Annual filing procedures

Other than filling out and submitting the statements on annual conditions concerning the intellectual property rights, scientific and technical personnel, expenses on research and development (R&D) and operating income for the previous year on the “website for administration of accreditation of high-tech enterprises” before the end of May every year, the Public Notice emphasizes again that enterprise being accredited as high-tech enterprise shall perform the annual filing procedures during annual CIT settlement by submission of filing form for CIT incentives and certificate of high-tech enterprise as well as maintaining following documents for future inspection:

- Certificate of high-tech enterprise
- Accreditation documents for high-tech enterprise and relevant material regarding intellectual property rights
- Explanation that technologies that play a core supportive role for its main products (services) are included in the provided scope and income from high-tech products (services)
- Supporting documents regarding number of employees and scientific and technical personnel
- Proportion of the total R&D expenses to the sales income in the reporting year and last two fiscal years, administrative documents, auxiliary book and detail structure list of R&D expenses
- Other documents required by provincial tax authority

我们的观察

对于高新企业而言，公告中所述的以上规定并非新规，但是由于近年来对于高新技术企业的后续管理日益加强，涉及到的相关企业仍应对相关规定引起重视，及时开展合规性自查，避免由于对相关法规的疏忽而造成风险。

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Above mentioned regulations in the Public Notice are not new for high-tech enterprises. But due to the recent strengthened follow-up administration on high-tech enterprises, relevant enterprises should pay attention to the regulation and timely perform check in order to avoid the potential risks brought.

往来中国的货物运输——有哪些责任规定值得注意？

Christian Geisweid / Sebastian Wiendieck,
Rödl & Partner 中国上海

与世界第二大经济体进行贸易活动，从中国或者往中国寄发商品货物是不可或缺的一部分。

中国拥有令人瞩目的运输基础设施，其中包括世界上集装箱吞吐量最大的港口上海港。此外，更多的投资项目已在计划之中。十二五计划期间已新建成 310 个机场，到 2020 年为止还有 74 个机场将投入使用。与此同时，中国积极扩大其古代通往欧洲的贸易路线以推进如今的新丝绸之路——也就是著名的“一带一路”。

可以肯定的是，为使中国的运输法与国际标准接轨，中国作出了积极的努力。因此，中国通过了几项重要的国际运输协议或者采用了国际法中相似的标准。

但在把标准运用到实践的过程中还存在着一定程度上的不确定性。地方上对标准的应用、解读、规定和执行能够对最终结果进行决定性的改变。因此个案研究是非常必要的。

Shipping Goods to and from China – Which Transport Liability Regimes Apply?

Christian Geisweid / Sebastian Wiendieck,
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International shipping of cargo to and from China is a vital part of trading activities with the second largest economy in the world.

China has a significant transport infrastructure, including the world's busiest sea port in Shanghai, and further investments are envisaged. As part of the 12th Five-Year Plan (2011-2015) already 310 new airports were built and it is intended to open further 74 airports until 2020. Furthermore, China continues its expansion of the ancient continental trade route to Europe, the New Silk Road (Belt and Road Initiative).

In general, China's efforts to bring its transportation laws in line with international standards are visible. China ratified some important international transport conventions or incorporated similar standards into national legislation.

However, some vagueness remains concerning the implementation of the standards in practice – especially concerning the provisions on liabilities. Local applications, interpretations, regulations and measures may exist, which can decisively change the final result. A thorough investigation of the individual case is therefore always indispensable.

中国合同法中重要的责任规定

不论选择哪一种运输模式或者货运方式，中国 1999 年出台的合同法中第 288-292 条以及第 304-316 条对货运合同有相关责任规定。

责任制度中几项关键性的规定可以总结如下：

包装	<ul style="list-style-type: none"> • 托运人有义务按照约定方式对货物进行包装，或者在没有约定的情况下，要以保护货物的方式进行包装。
责任	<ul style="list-style-type: none"> • 承运人对运输过程中货物的毁损、灭失承担赔偿责任。 • 没有针对运输延迟的规定。
免除责任	<ul style="list-style-type: none"> • 承运人证明货物的毁损、灭失是因不可抗力、货物本身的自然性质或者合理损耗以及托运人、收货人的过错造成的，不承担赔偿责任。
赔偿限额	<ul style="list-style-type: none"> • 赔偿限额没有规定。当事人可以对赔偿额进行约定。没有约定或者约定不明确，按照交付或者应当交付时货物到达地的市场价格计算。
时效期间	<ul style="list-style-type: none"> • 对于诉讼时效和期限并没有特别的规定。原则上遵守一般的民事规则，既从知情或有能力知情开始计算的两年时限。

在没有要求使用特殊条款的情况下，以上规定原则上均可适用于所有中国货运合同。不过以下几种运输方式（除国际公路运输以外）还有其他特殊规定：

- 国际铁路运输；
- 国际海上运输；
- 国际航空运输；
- 多式联运。

往来中国的国际铁路运输之特别规定

国际铁路货物运输对于中国来说意义越来越重大。据估算，到 2016 年年中，已有价值 160 亿欧元的货物经来自中国 25 个城市约 2000 趟次列车沿铁路线运输到欧洲。将货物从德国运送到中国然后反向运输，总的运输时间约 14 至 18 天。目前以下德国城市与中国城市之间有直接货物运输线：杜伊斯堡 — 重庆/武汉/长沙；汉堡 — 郑州/武汉；莱比锡 — 沈阳。整个欧洲与中国之间的新路线也在不断增加。2017 年一月第一趟定期货运列车从中国东部沿海城市义乌出发，沿经哈萨克斯坦、俄罗斯、白俄罗斯、波兰、德国以及法国，历经 18 天到达一万两千公里以外的伦敦。

Key provisions of the Chinese Contract Law

Irrespective of the mode of transport or the nature of the freight, China's general contract law, the Contract Law of the People's Republic of China of 1999, contains liability rules for freight transport contracts in its articles 288-292 and 304-316. These rules principally apply to all transport contracts in China, unless a more specific law demands application.

Some key provisions of the system can be summarized as follows:

Packaging	<ul style="list-style-type: none"> • Consignor is obliged to package goods in agreed manner or if no manner is agreed, in a manner that protects the cargo
Liability	<ul style="list-style-type: none"> • Carrier is liable for damage or loss caused in the course of the carriage • No provision is made for damage caused by delay
Defenses	<ul style="list-style-type: none"> • Carrier can escape liability if it proves that damage or loss was caused by force majeure, the intrinsic characteristics of the cargo, reasonable depletion or the fault of the consignor or consignee
Limitation	<ul style="list-style-type: none"> • There is no maximum limit of liability. Parties can agree on a compensation amount. If there is no agreement, the calculation is based on the prevailing market price at destination when cargo was or ought to be delivered
Time	<ul style="list-style-type: none"> • There is no specific provision on time limits for transport contracts. The general civil law principle of two years – from the time when knowledge was or could have been obtained – applies.

However, there are other special arrangements (apart from international road transport) for the following modes of transport:

- International rail transport
- International maritime transport
- International air transport
- Multimodal transport

Special provisions for international rail transport to and from China

The international transportation of goods by rail is of increasing importance for China. It is estimated that by the middle of 2016 goods worth about 16 billion Euros were transported by rail from 25 cities in China to Europe in nearly 2000 trips. Meanwhile, goods can be transported from Germany to China within 14 to 18 days. Currently, there are direct freight trains between the following German and Chinese cities: Duisburg - Chongqing / Wuhan / Changsha; Hamburg - Zhengzhou / Wuhan; Leipzig - Shenyang. Further rail connections between Europe and China are constantly being added. In January 2017, for example, the first regular freight train went from the eastern Chinese coastal city of Yiwu via Kazakhstan, Russia, Belarus, Poland, Germany and France to London, which is more than 12,000 km away.

在国际轨道交通方面，中国通过了由中国、蒙古、朝鲜、越南、前苏联以及东欧国家如波兰、保加利亚、匈牙利、阿尔巴尼亚共同达成的《国际铁路货物联运协定》（SMGS）。该协议附录一中包含了通过铁路运输货物的责任制度（General Provisions on the Contract of Carriage of Goods in International Traffic 国际货运合同的一般规定）。

该协议适用于国际直通铁路货运合同，也就是在两个或多个缔约方国家领土中的一次铁路货物运输作为一整段行程记录在一个统一的运输档案中。

其他国际协议，比如《国际铁路货物运输公约》（COTIF）以及其附录 B《国际铁路货物运输合同统一规则》（CIM），中国并没有通过。反过来说，中国与欧洲、国与国之间进行铁路运输，这些国家要么通过了《国际铁路货物联运协定》或《国际铁路货物运输公约》，要么两项协议都通过了。问题在于适用哪种责任制度。

实际上这样的交通运输一般不会直接通行，而是通过两张运单进行，运输在各自协议范围的边界就会被中断。国际铁路运输委员会引入的一种统一 CIM/SMGS 两项协定的货运单就旨在实现特定运输通道的统一托运。

《国际铁路货物联运协定》中的重要条款

《国际铁路货物联运协定》中的重要规定可以总结如下：

包装	<ul style="list-style-type: none"> 发货人必须确定，需要用容器包装以保护其不受损坏的货物一定要按要求包装，标记、标签或者附带品要正确贴放，货物应放置在正确的车厢。
责任	<ul style="list-style-type: none"> 承运人自承运货物时起至交付货物时为止，对货物灭失、短少、毁损（腐坏）负责。 对于承运人负有责任的货物灭失、短少、毁损（腐坏）情况，应以商务记录作为证明。 承运人对货物运到逾期负责。

In the area of international rail transportation, China ratified the international SMGS convention (Russian original title: Soglschenije Meshdunarodnoje Grusowoje Ssobscchtschenije), a treaty formed by China, Mongolia, North Korea, Vietnam, former Sowjet republics and Eastern European nations such as Poland, Bulgaria, Hungary and Albania. Annex 1 to the SMGS contains a liability system for cargo transported by rail (General Provisions on the Contract of Carriage of Goods in International Traffic).

The SMGS applies to contracts for the carriage of goods in international through railway traffics, which is defined as carriage of goods by rail on the territories of two or more states under a single document (consignment note), issued for the whole route.

However, China has not ratified the international COTIF (Convention Concerning International Carriage by Rail) and the CIM (Uniform Rules Concerning International Carriage By Rail, Appendix B to COTIF). Thus, rail transports between China and Europe occur between nations which either have ratified SMGS, COTIF or both conventions, which raises the question of the applicable rules of liability.

In practice, such transportations are generally not conducted as through-transportation, but on the basis of two contracts of carriage and are discontinued at the border of the area of application of the respective convention. The introduction of a unified CIM/SMGS contract of carriage by the CIT (International Rail Transport Committee) aims to enable a unified carriage through defined transport corridors.

Key provisions of the SMGS

Some key provisions of the SMGS can be summarized as follows:

Packaging	<ul style="list-style-type: none"> Consignor must ensure that goods which require unit containers or packaging to protect them are packaged adequately and that markings, labels or tags are applied correctly and that goods are loaded into suitable wagons.
Liability	<ul style="list-style-type: none"> Carrier is liable to consignor and consignee for loss or shortage of, or damage to (spoilage of), goods between the time of their acceptance for carriage and the time of their delivery. Circumstances constituting grounds for carrier's liability for loss or shortage of, or damage to (spoilage of), the goods, have to be certified by a formal report. Carrier is liable for exceeding the delivery period (delay) and has to pay a penalty.

免除责任	<ul style="list-style-type: none"> • 在一些情况下，承运人对承运的货物发生灭失、短少、毁损、（腐坏）则不予负责。这些情况包括：如果毁损或灭失是由于货物的质量或自然性质、容器或包装、发货人和收货人的过错、不可抗力或者关于承运的特殊约定造成的。 	Defenses	<ul style="list-style-type: none"> • Carrier can escape liability for loss or shortage of, damage to goods in a number of situations which are set out in further detail. Some key points are when damage or loss was due to the quality or nature of the goods, due to the containers or packaging, due to the fault of the consignor or consignee or could not be avoided by the carrier or due to a special agreement concerning the freight.
赔偿限额	<ul style="list-style-type: none"> • 根据货物重量进行的赔偿没有最高限额。 • 承运人和发货人可经商定，通过支付一定的费用对货物进行价格声明。 • 在货物灭失、短少损失的情况下，损失赔偿额根据货物价格确定。 • 货物运到逾期的违约金数额，根据造成运到逾期承运人的运费和逾期（期限）的长短确定。 	Limitation	<ul style="list-style-type: none"> • No liability cap on a per kg basis. • Declaration of value can be made by agreement between carrier and consignor against a fee. • For loss or shortage of goods, the amount of compensation is determined on the basis of the value of the goods. • For delay compensation has to be determined on the basis of the carriage charges of the carrier who caused the delivery deadline to be exceeded, and the value (length) of the exceedance of the delivery deadline.
时效期间	<ul style="list-style-type: none"> • 在下列期间内可向承运人提起诉讼：1) 关于货物运到逾期的诉讼——在 2 个月期间内提出；2) 其他理由的诉讼——在 9 个月期间内提出。 	Time	<ul style="list-style-type: none"> • Actions against carriers have to be brought: 1) within two months, if they concern exceedance of the delivery deadline; 2) within nine months, if brought on other grounds.

针对中国国内的铁路运输，或者《国际铁路货物联运协定》不适用地区，或者对于相关问题没有统一规范的地区，则适用《中华人民共和国铁路法》其他相关规定。

往来中国的国际海上运输之特别规定

海上运输一如既往的是进出中国最重要的货物运输方式。中国最大的集装箱港口依次是上海、香港、深圳、宁波、青岛、广州和天津。虽然海上运输使用极其频繁，中国至今却并没有通过该领域的任何一项国际协议。

中国《海商法》的内容在很大程度上与国际上的协议相一致，比如《海牙威士比规则》，但《汉堡规则》中的相关表述也被采用其中。中国《海商法》中规定的责任制度适用于国际海路货物运输，但该责任制度并不适用于中国境内港口之间的运输。

中国《海商法》中的重要条款

几项重要规定可总结如下：

For national rail transportations in China or where the SMGS does not apply or fully regulates a matter, the Railway Law of the People's Republic of China contains further provisions.

Special provisions for the international sea transport from and to China

The main transport mode for cargo to and from China still is carriage by sea. The largest Chinese container ports include in descending order Shanghai, Hong Kong, Shenzhen, Ningbo, Qingdao, Guangzhou and Tianjin. Despite its importance, China has not ratified any of the international conventions in this field.

Nevertheless, the Maritime Code of the People's Republic of China largely complies with international agreements such as the Hague-Visby Rules, although formulations of the Hamburg Rules have also been adopted. The liability system contained in the Maritime Code applies to international carriage of goods by sea, but not if transport occurs between ports located in the People's Republic of China.

Key provisions of the Maritime Code of the PR China

Some of the key provisions can be summarized as follows:

包装	<ul style="list-style-type: none"> • 托运人应对货物进行妥善包装，并向承运人保证货物的品名、标志、包数或者件数、重量或者体积的正确性。 • 承运人在船舶开航前和开航当时，应当谨慎处理，使船舶处于适航状态，妥善配备船员、装备船舶和配备供应品，并使货舱、冷藏舱、冷气和其他载货处所适于并能安全收受、载运和保管货物。 	Packaging	<ul style="list-style-type: none"> • Consignor has to properly pack goods and has to guarantee the accuracy of the description, mark, number of packages or pieces, weight or quantity of the goods at the time of shipment • Carrier has to exercise due diligence to make ship seaworthy, properly man, equip and supply the ship and to make the holds, refrigerating and cool chambers and all other parts of the ship in which goods are carried, fit and safe for their reception, carriage and preservation before and at the beginning of the voyage.
责任	<ul style="list-style-type: none"> • 承运人应当妥善地、谨慎地装载、搬移、积载、运输、保管、照料和卸载所运货物。 • 在承运人的责任期间，货物发生灭失或者损坏，除另有规定外，承运人应当负赔偿责任。 • 不影响承运人就非集装箱装运的货物，在装船前和卸船后所承担的责任，达成任何协议。 • 除依照规定承运人不负赔偿责任的情形外，由于承运人的过失致使货物因迟延交付而灭失或者损坏的，承运人应当负赔偿责任。（货物未能在明确约定的时间内，在约定的卸货港交付的，为迟延交付。） • 除依照规定承运人不负赔偿责任的情形外，由于承运人的过失，致使货物因迟延交付而遭受经济损失的，即使货物没有灭失或者损坏，承运人仍然应当负赔偿责任。 	Liability	<ul style="list-style-type: none"> • Carrier has to properly and carefully load, handle, stow, carry, keep, care for and discharge goods carried. • Carrier is responsible while in charge of goods and for loss of or damage to them, except as otherwise provided for. • Carrier is not prevented from entering into agreement concerning its responsibilities with regard to non-containerized goods prior to loading onto and after discharging from ship. • Carrier is liable for loss of or damage to goods caused by delay in delivery due to the fault of the carrier, except those arising or resulting from causes for which the carrier is not liable as provided for in rules. (Delay occurs when goods have not been delivered at the designated port of discharge within the time expressly agreed upon.) • Carrier is liable for economic losses caused by delay due to fault of carrier, even if no loss of or damage to goods had actually occurred, unless such economic losses had occurred from causes for which carrier is not liable as provided for in rules.

免除责任

- 在责任期间货物发生的灭失或者损坏是由于下列原因之一造成的，承运人不负赔偿责任：（一）船长、船员、引航员或者承运人的其他受雇人在驾驶船舶或者管理船舶中的过失；（二）火灾，但是由于承运人本人的过失所造成的除外；（三）天灾，海上或者其他可航水域的危险或者意外事故；（四）战争或者武装冲突；（五）政府或者主管部门的行为、检疫限制或者司法扣押；（六）罢工、停工或者劳动受到限制；（七）在海上救助或者企图救助人命或者财产；（八）托运人、货物所有人或者他们的代理人的行为；（九）货物的自然特性或者固有缺陷；（十）货物包装不良或者标志欠缺、不清；（十一）经谨慎处理仍未发现的船舶潜在缺陷；（十二）非由于承运人或者承运人的受雇人、代理人的过失造成的其他原因。
- 承运人向收货人交付货物时，收货人未将货物灭失或者损坏的情况书面通知承运人的，此项交付视为承运人已经按照运输单证的记载交付以货物状况良好的初步证据。

Defenses

- Carrier is not liable for loss or damage arising or resulting from any of the following causes: (1) Fault of master, crew members, pilot or servant of carrier in navigation or management of ship; (2) Fire, unless caused by the actual fault of carrier; (3) Force majeure and perils, dangers and accidents of the sea or other navigable waters; (4) War or armed conflict; (5) Act of the government or competent authorities, quarantine restrictions or seizure under legal process; (6) Strikes, stoppages or restraint of labor; (7) Saving or attempting to save life or property at sea; (8) Act of the shipper, owner of the goods or their agents; (9) Nature or inherent vice of the goods; (10) Inadequacy of packing or insufficiency or illegibility of marks; (11) Latent defect of the ship not discoverable by due diligence; and (12) Any other cause arising without fault of carrier or his servant or agent.
- Unless written notice of loss or damage is given by consignee to carrier at time of delivery of goods by carrier to consignee, such delivery is deemed to be prima facie evidence of delivery of the goods by carrier as described in the transport documents and of the apparent good order and condition of such goods.

<p style="text-align: center;">赔偿限额</p>	<ul style="list-style-type: none"> • 货物灭失的赔偿额，按照货物的实际价值计算。货物损坏的赔偿额，按照货物受损前后实际价值的差额或者货物的修复费用计算。赔偿时应当减去因货物灭失或者损坏而少付或者免付的有关费用。（货物的实际价值，按照货物装船时的价值加保险费加运费计算。） • 承运人对货物的灭失或者损坏的赔偿限额，按照货物件数或者其他货运单位数计算，每件或者每个其他货运单位为666.67 计算单位，或者按照货物毛重计算，每公斤为2 计算单位，以二者中赔偿限额较高的为准。 • 托运人可通过支付费用对承运人进行更高的价格声明。 • 货物用集装箱、货盘或者类似装运器具集装的，提单中载明装在此类装运器具中的货物件数或者其他货运单位数，视为前款所指的货物件数或者其他货运单位数；未载明的，每一装运器具视为一件或者一个单位。 • 装运器具不属于承运人所有或者非由承运人提供的，装运器具本身应当视为一件或者一个单位。 • 承运人对货物因迟延交付造成经济损失的赔偿限额，为所迟延交付的货物的运费数额。 • 经证明，货物的灭失、损坏或者迟延交付是由于承运人的故意或者明知可能造成损失而轻率地作为或者不作为造成的，承运人不得援用本法限制赔偿责任的规定。 	<p style="text-align: center;">Limitation</p>	<ul style="list-style-type: none"> • Indemnity for loss of goods is calculated on basis of actual value of goods lost. For damage to goods indemnity is calculated on basis of difference between values of goods before and after damage, or on basis of expenses for repair, less of expenses that had been reduced or avoided as result of loss or damage at the time of compensation. (actual value is value of goods at time of shipment plus insurance and freight) • Carrier's liability for loss of or damage is limited to 666.67 SDR per package or 2 SDR per kg of gross weight of goods, whichever is higher. • Higher value declaration by shipper to carrier against fee is possible. • Where a container, pallet or similar article of transport is used to consolidate goods, number of packages or other shipping units in bill of lading as packed in such article of transport is deemed to be number of packages or shipping units. If not so enumerated, goods in such article of transport are deemed to be one package or one shipping unit. • Where article of transport is not owned or furnished by carrier, such article of transport is deemed to be one package or one shipping unit. • Liability of carrier for economic loss resulting from delay is limited to an amount equivalent to freight payable for goods delayed. • Carrier is not entitled to benefit from limitation, if it is proved that loss, damage or delay resulted from an act or omission of the carrier done with intent to cause such loss, damage or delay or recklessly and with knowledge that such loss, damage or delay would probably result.
<p style="text-align: center;">时效期间</p>	<ul style="list-style-type: none"> • 索赔时效期间为1 年，自交付货物或者应当交付货物之日起算 	<p style="text-align: center;">Time</p>	<ul style="list-style-type: none"> • One year from the date when the goods was delivered or shall be delivered

作为这些条款的补充项，在允许的情况下也应该注意到海上承运文件背面的承运条件。特别是中远集装箱运输有限公司的海运提单就对在中国的贸易运输来说有很大的实际意义。

此外中国的合同法也适用于在中国的各种运输模式。

In addition to these rules and as far as permitted, the terms and conditions contained on the reverse side of bills of lading should also be regarded. Particularly the COSCO Container Lines Bills of Lading are of practical relevance when trading with China.

Furthermore, the Chinese Contract Law applies to all modes of transports in China.

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最近出台的重要法规回顾

广告费和业务宣传费支出税前扣除

自 2016 年 1 月 1 日起至 2020 年 12 月 31 日止，对签订广告费和业务宣传费分摊协议的关联企业，其中一方发生的不超过当年销售（营业）收入税前扣除限额比例内的广告费和业务宣传费支出可以在本企业扣除，也可以将其中的部分或全部按照分摊协议归集至另一方扣除。

增值税专用发票认证期限延长

2017 年 7 月 1 日以后开具的增值税专用发票、机动车销售统一发票和海关进口增值税专用缴款书的认证期限由开具之日起的 180 天改为 360 天。

增值税税控系统产品及维护服务价格降低

自 2017 年 8 月 1 日起，增值税防伪税控系统专用设备中的 USB 金税盘零售价格由每个 490 元降为 200 元，报税盘零售价格由每个 230 元降为 100 元。对使用两套及以上税控系统产品的，从第二套起减半收取技术维护服务费用。税控系统产品购买和技术维护服务费用抵减应纳税额。

Recent Important Regulation Highlight

Pre-tax deduction of advertising expenses and business promotion expenses

Effective from January 1, 2016 to December 31, 2020, for associated enterprises that have signed an agreement for sharing the advertising expenses and business promotion expenses, such expenses incurred by one party within the deduction threshold are allowed to be deducted in this enterprise. Also, the aforesaid expenses are allowed to be accumulated to the associated party for deduction according to the sharing agreement.

Authentication period for special VAT invoice is extended

For special VAT invoice, uniform invoice for sale of motor vehicles and customs payment certificates, which are issued on and after July 1, 2017, the authentication period, is extended from 180 days to 360 days as of the date of invoice issuance.

Price of VAT control system products and technical maintenance fee is lowered

Effective from August 1, 2017, a Golden Tax USB Disk, one of the special equipment for the anti-counterfeiting VAT control system, will be charged at the retail price of CNY200, a decrease from the previous price CNY490, while the retail price of the USB disk for tax return purposes will be reduced from CNY230 to CNY100. For any enterprise that uses two or more sets of tax control system related products, the second set and those bought thereafter will be subject to the half reduced technical maintenance service fees. The expenses incurred by the purchase of tax control system related products and the technical maintenance service fees could be used to offset against the tax payable.

近期活动预告 // Coming Events

“在德国成立公司”研讨会

2017年9月7日，德国刀具之城索林根
语言：德语、中文

日程

在德国投资的税务结构优化问题

演讲人：

慕容满庭 先生

罗德慕尼黑中国业务部主管、德国税务咨询师、
美国注册会计师、合伙人

王佳维 先生

罗德斯图加特中国业务部主管、律师、业务合伙人

Workshop “Company Foundation in Germany”

7th of September, 2017, Solingen (Germany)
Languages: German & Chinese

Program

Tax-optimized Structuring of an Investment in Germany

Speakers:

Mathias Müller

Head of China Practice Munich, German CTA,
US CPA, Partner, Rödl & Partner

Jiawei Wang

Head of China Practice Stuttgart, Chinese Lawyer,
Associate Partner, Rödl & Partner

记账 – 纳税 – 法律 2017

2017年10月18日，法兰克福
语言：德语

日程

演讲人：

程青 女士

中国业务流程外包部主管
工商硕士、合伙人

慕容满庭 先生

罗德慕尼黑中国业务部主管、德国税务咨询师、
美国注册会计师、合伙人

王佳维 先生

罗德斯图加特中国业务部主管、律师、业务合伙人

Accounting – Taxation – Law 2017

18th of October, 2017, Frankfurt a. M. (Germany)
Language: German

Program

Speakers:

Qing Cheng,

Head of Business Process Outsourcing China,
Dipl.-Kaufrau, Partner, Rödl & Partner Shanghai

Mathias Müller

Head of China Practice Munich, German CTA,
US CPA, Partner, Rödl & Partner

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中国财务报告

2017年10月19日，法兰克福
语言：德语

日程

演讲人：

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中国业务流程外包部主管
工商硕士、合伙人

慕容满庭 先生

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Reporting Package China

19th of October, 2017, Frankfurt a. M. (Germany)
Language: German

Program

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Broadening horizons

„We must be continuously on alert for new developments to be able to master challenges in the best possible way. With curiosity and an innovative approach, we are creating forward-looking solutions.“

Rödl & Partner

„The building of human towers requires each team member to again and again attempt something new. In this way, we are able to rise above the challenge together.“

Castellers de Barcelona



„Each and every person counts“ – to the Castellers and to us.

Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today. „Força, Equilibri, Valor i Seny“ (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality. Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing tradition of human towers – Castellers de Barcelona – in May 2011. The association from Barcelona stands, among many other things, for this intangible cultural heritage.

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