

BIAC Meets with China's State Administration of Taxation

Beijing, 21 July 2016 – Since the inception of the BEPS project, BIAC has consistently reached out to G20 members to further international understanding and consistent adoption of international tax rules. BIAC had already established a good relationship with China's State Administration of Taxation (SAT) prior to the beginning of the BEPS project, but has sought to deepen that still further over the course of the last three years.

As part of that process, BIAC Taxation and Fiscal Committee Chair Will Morris, and Vice Chair Archie Parnell, along with other colleagues, met on July 20 in Beijing with a high-level SAT delegation of nine officials led by Director-General Miao Hui Pin of the Large Business Taxation Department (LEAD) and Deputy Director-General Yang Feng. The purpose of the meeting was to discuss Circular 257 and the SAT request for data as part of the "Thousand Companies Project".

BIAC expressed its appreciation to the SAT for meeting with business, and its understanding of SAT's wish to collect company financial and accounting data as part of its new, detailed risk assessment process. BIAC offered its experience over the past three years drawn from its close involvement in the BEPS process, to help SAT ensure that it received information that would be useful to it, in the way that would be least burdensome to business. There was a very fruitful exchange of views leading to the following conclusions:

- The deadline for delivery of the information requested is rescheduled to the end of 2016.
- The information requested has been narrowed to financial and accounting data (and at the "report" level, rather than transaction level).
- The taxpayer has the option of using SAT developed software to extract the information from its ledgers or of using the SAT template to develop the taxpayer's own software to collect the required information.
- Reiteration that the information collected will be held strictly confidential within SAT.
- Both BIAC and SAT acknowledge that the best way to prevent aggressive tax avoidance is through open and frequent dialogue between taxpayers and SAT, and that both sides will explore further ways to deepen a program of "cooperative compliance" in China.

BIAC thanked Director-General Miao for SAT's constructive reaction to business comments, and reiterated its desire to strengthen still further its relationship with SAT.

About BIAC:

BIAC speaks for business at the OECD. Established in 1962, we stand for policies that enable businesses of all sizes to contribute to growth, economic development, and prosperity. Through BIAC, national business and employers federations and their members provide expertise to the OECD and governments for competitive economies, better business, and better lives.

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BIAC会见中国国家税务总局代表

北京，2016年7月21日 – 自税基侵蚀和利润转移项目伊始，BIAC始终保持与G20成员国的联系，以进一步达成国际共识。早在税基侵蚀与利润转移项目开始之前，BIAC就已与中国国家税务总局建立了良好的关系，并在近三年内持续寻求进一步深化合作的机会。

作为上述努力的一部分，BIAC税收财政委员会主席Will Morris、副主席Archie Parnell以及其他同事在7月20日于北京会见了中国国家税务总局大企业司司长缪慧频和副司长杨峰所带领的九位税务总局高层代表，对257号文件以及国家税务总局对千户集团开展数据采集工作的要求进行讨论。

BIAC首先向国家税务总局能够会见企业界代表表示感谢，同时也对国家税务总局希望通过采集企业财务会计数据以构建全新的、细致的风险评估流程表示充分理解。BIAC分享了近三年深度参与税基侵蚀和利润转移项目所获得的经验，希望能够有助于国家税务总局采用不给企业带来过高遵从成本的方式，获取到有价值的企业信息。双方卓有成效地交换了意见，结论如下：

1. 采集数据工作完成时间延长到2016年年底。
2. 采集信息的范围调整为财务报表等相关数据。
3. 纳税人可以选择使用国家税务总局开发的软件从其帐簿中提取数据，也可以按照国家税务总局提供的标准格式自行开发软件用以采集所要求的数据。
4. 再次明确所采集到的信息将由国家税务总局保存，并严格保密。
5. BIAC和国家税务总局达成共识：防止恶意避税的最好方式是建立税企双方有效沟通机制，双方将进一步探讨如何在中国深化“合规合作”模式。

BIAC对缪司长表示感谢，并再次希望进一步加强与国家税务总局的合作。

关于BIAC：

BIAC 成立于 1962 年，在 OECD 为企业发声。我们支持对所有企业发展有益的政策。通过 BIAC，各国企业、雇主联盟以及其成员向 OECD 和政府提供专业建议，以改进经济、商业环境。