

Outbound Payments, Permanent Establishment (PE), and Super-deduction for R&D Expenses

对外支付、常设机构以及研发费用加计扣除

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Under China's ever-evolving tax regulatory climate, tax benefits and compliance risks are both crucial for taxpayers at home and abroad. WTS China, together with Huishui Tooran, share with you knowledge and experiences for the following subjects:

在日新月异的中国税务法规环境之下，税收优惠及税收风险对国内外公司都一样至关重要。WTS 中国联合上海华税通冉税务师事务所与您分享我们在以下方面的知识及经验：

- ✓ Outbound payments is put under China's tightened foreign exchange administration. Scrutiny from the tax authority might lead to PE considerations.

外汇管制政策收紧之下的对外支付，及相应审核流程中可能引发的常设机构问题。

- ✓ PE issues and tax obligations stem from business arrangements such as agency, construction, sales & installation, etc. by foreign enterprises in China.

境外企业通过代理、工程、销售和安装等商业安排可能在中国形成的常设机构和税收义务。

- ✓ Super-deduction for R&D expenses is one of the key tax benefits for qualified taxpayers in China. However, application requires complicated preparation and procedures.

研发费用加计扣除为主要的税收优惠之一，但其申请需要复杂的准备及流程。

Time / 时间

13:30 – 17:00

Date / 日期

25 August 2017

2017 年 8 月 25 日

Fees / 费用

Free of charge / 免费

Language / 语言

Chinese / 中文

Venue / 场地

Banquet room C, Courtyard
Marriott – Puxi

浦西万怡酒店（宴会厅 C 厅）

No. 338 Hengfeng Rd, Jingan
District, Shanghai

上海市静安区恒丰路 338 号

Agenda / 议程

13:30 – 14:00 Registration
登记

14:00 – 15:00 Presentation
演讲

15:00 – 15:30 Tea Break
茶歇

15:30 – 16:30 Presentation
演讲

16:30 – 17:00 Q&A
问答

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Speakers / 发言人



Mr. Martin Ng

吴智广先生

Managing Partner, WTS China

WTS 中国主管合伙人

Martin has 27 years' experience in professional services, with 4 years in management consultancy, and 23 years in China tax consultancy. He has been the business and tax advisor to many multinational companies. Before joining WTS, he was a tax partner at a Big 4 accounting firm.

Martin 一直为众多跨国公司企业管理和税务顾问。Martin 拥有 27 年的专业服务经验，其中 4 年为管理咨询和 23 年中国税务咨询。加入 WTS 之前，Martin 为一家四大会计事务所的税务合伙人。



Mr. Morgan Luan

栾宝云先生

Partner, Shanghai Huashui Tooran

上海华税通冉税务师事务所合伙人

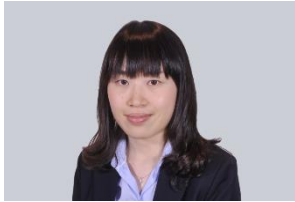
Morgan is certified by China CPA, CTA, and an MBA, partner of Shanghai Huashui Tooran. He is also a Premium Talent in Transfer Pricing of China CTA profession in year 2014. He has been a long-term tax adviser for many foreign-invested companies and has over 10 years practical experience in resolving client's tax issues.

中国注册会计师，注册税务师，工商管理硕士，上海通冉税务师事务所有限公司专业合伙人，2014 年中国注册税务师行业“转让定价”高端人才，多家大中型外商投资企业常年税务顾问，有十多年协助客户处理疑难税务问题的实践经验。

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Ms. Ened Du

杜芳汇女士

Senior Manager, WTS China

WTS 中国高级经理

Ened has 9 years' practical experience in tax advisory for companies doing business in China, especially in terms of customs issues, permanent establishment, cash repatriation and other related tax matters. Before joining WTS, she has also worked in the tax department of a well-known multi-national accounting firm.

Ened 为在华经营的跨国公司提供税务咨询已有超过 9 年的实践经验。特别在海关事务、常设机构、对外支付以及其他税务问题等方面有丰富的经验。在加入 WTS 前，Ened 任职于著名跨国会计事务所的税务部门。



Ms. Alice Zhang

张晓琳女士

Agent department manager, Shanghai Huashui Tooran

上海华税通冉税务师事务所代理部经理

Alice has 8 years' experience in tax professional services. She is familiar with the tax policies and rich in practice of project agency. The team led by Alice has successfully completed over hundreds of high-tech enterprise projects, thousands of R&D super deduction projects, non-trade outbound payment projects, government financial allowance projects and enterprise registration projects. Her customers include many Fortune 500 enterprises.

Alice 有着 8 年税务咨询专业服务从业经验，熟悉税收政策，实务操作经验丰富。她领导的代理团队成功完成高新技术企业认定百余家；研发费用加计扣除千余家；非贸易付汇（含特许权使用费免税事项）千次以上；各类内外资企业设立、注销、变更、迁移等事项；各类财政补贴事项等等。所服务的客户包括多家世界五百强企业。

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