

## 线下研讨会邀请函

## The tax and the Customs practice on royalties

## 特许权使用费的税务和海关处理

## Introduction

Royalties incur often and frequently in companies' cross-border transactions, in various natures and forms. It is always on the tax authority's radar. Meantime, royalties are also a focal point of the Customs' pricing assessments. Therefore, royalties may be questioned by both the tax authority and the Customs, with different motives and aims. Companies therefore would face a difficult situation. This seminar will discuss the tax and the Customs practice on royalties, and share some practical cases.

1. Key factors of royalties at the Customs price assessment
  - » Types of royalties
  - » Conditions leading to duty
2. Pricing at the Customs and tax authority
  - » Focus of the two authorities
  - » Balancing the difference

## 简介

特许权使用费在企业的跨境交易中频发，且性质多样、形式多变，税务机关尤其关注。同时，特许权使用费也是海关审价的重点。一笔特许权使用费可能同时受税务机关和海关的价格质询，且两个主管机关的出发点和目的可能不一致。企业因此面临两难处境。本次研讨会将讨论有关特许权使用费的税务和海关处理，分享若干案例。

1. 特许权使用费海关审价重点
  - » 特许权使用费类型
  - » 海关征税的条件
2. 海关与税务局定价问题
  - » 税务局和海关定价侧重点
  - » 定价争议应对措施

## Details

**Location:** Senmao meeting room (17F)  
Hang Seng Bank Tower, No.1000 Lujiazui Ring Road,  
Pudong New Area District, Shanghai

**Time:** Friday, 16 September 2022 (14:00 – 16:00)

14:00 – 14:30: Register  
14:30 – 16:00: Seminar

**Language:** Chinese Mandarin

## 详情

**地点:** 上海市浦东新区陆家嘴环路 1000 号恒生银行大厦 17F 森茂会议室 (M+Space)

**时间:** 2022 年 9 月 16 日下午 2 点至 4 点

14:00 – 14:30: 签到  
14:30 – 16:00: 研讨会

**语言:** 中文

## Speakers

## WTS Team

WTS is an international Tax and Business Consulting group headquartered in Germany. WTS is present in a further 100 locations worldwide through its global network of local partners. WTS China was established in 2006, mainly engaged in corporate tax service, global expatriate services, financial advisory and business consulting, HR assistance services. WTS China provides services for European and American enterprises involved in manufacturing, engineering, health care, finance & insurance, consumer goods, communication, transportation and logistics, etc.

## 讲师

## WTS 团队

WTS 是总部位于德国的国际税务与商务咨询公司，目前在全世界范围内超过 100 个地区拥有合伙人。威韬商务咨询（上海）有限公司 (WTS China) 于 2006 年成立，服务范围包括企业税服务、全球外派人员服务、财务与商务咨询，以及人力资源协助服务。WTS China 服务欧美德企业，客户所涉及的领域包括：制造业、工程、医疗、金融保险、消费品、通讯、交通物流等。

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