



2026

Capability Statement

Why choosing WTS China?

WTS is a dedicated regulatory, tax and finance consultancy group. We concentrate all our efforts to help companies solve their problems, make sound decisions, execute business plans, and guide them through the ever-changing nexus of international and domestic tax regulations.

What makes us unique?

- **Locally rooted, globally connected:** We are where you are.

WTS has been present since 2004 focusing on China tax practices. Our global network reaches over 100 countries and regions. Your tax matters, local or international, will be thoroughly addressed.

- **Practical solutions oriented:** We deliver actionable solutions.

With the strong expertise and abundant experience, we are able to grasp a fast understanding of the specific issues you are facing. We deliver solutions that you can take action and move forward.

WTS has introduced an AI tool globally (called “**plAIground**”).

- **Personally committed:** We are your partner, daily.

Our project leader is the single contact point for you. Our project teams are familiar with your business and know your expectations. All your questions, big or small, tax or finance, will be addressed to your satisfaction.

- **Economics are considered:** We charge reasonable fees.

Our fees are transparent and open. No surprises.



Go-global Services

Expanding internationally is the key to unprecedented growth, but the path is filled with hidden challenges: unfamiliar regulations, complex tax structures, and cultural nuances. That's where we come in.

WTS China is your end-to-end partner for global expansion. We provide the strategic guidance and operational support to enter new markets efficiently, compliantly, and successfully.

Our comprehensive go-global solution



Global coordination and project management



International tax and investment advisory



Transfer Pricing (TP) services



Mergers & Acquisitions (M&A)



Indirect tax (VAT / GST) and global trade advisory



Global tax compliance and IT-enabled solutions



Tax controversy and cross-border dispute resolution



International Tax & Permanent Establishments (ITP)

PE is an international taxation arrangement provided in double taxation avoidance agreements (DTAs) of each country. By virtue of a DTA, a business operated in China by a foreign company can be taxed by China tax authority for the PE created.

Our strengths



We have practical and rich knowledge in PE projects especially PE defense.



We have handled many PEs in a wide range of industries.

- Machinery production industry
- Engineering industry
- Energy industry
- Special material industry



We have a customized PE tool to monitor and track the progress of PE registration and tax compliance.



We have issued many in-depth publications such as "Taxation of PE in China".

What we do within ITP services

Project contract review

PE evaluation and mitigation advice

PE defense

PE handbook

PE registration

PE compliance service

PE de-registration

PE related cross-border payment advisory

Our ITP service references (excerpt)



Petro-chemical



Infrastructure



Installation



Transport



Medical



Warehousing



E-commerce



Healthcare



Communications



Machinery



Construction



Storage

ITP publications



Global Mobility Services (GMS)

In time of globalization, the need of international employee deployment is growing. Companies are facing an increasing complexity of cross-border taxation, social security, legal and immigration-related requirements.

Our strengths



In recent years, we have helped more than 15 multinational companies in their global expatriate assignment planning and compliance work.



We differentiate ourselves from the competitors with full-fledged global mobility services.

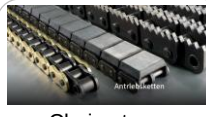


With WTS Global's coordination, we have constituted a global network with member firms over 100 countries. We can claim enforcement globally with the support from the global team.

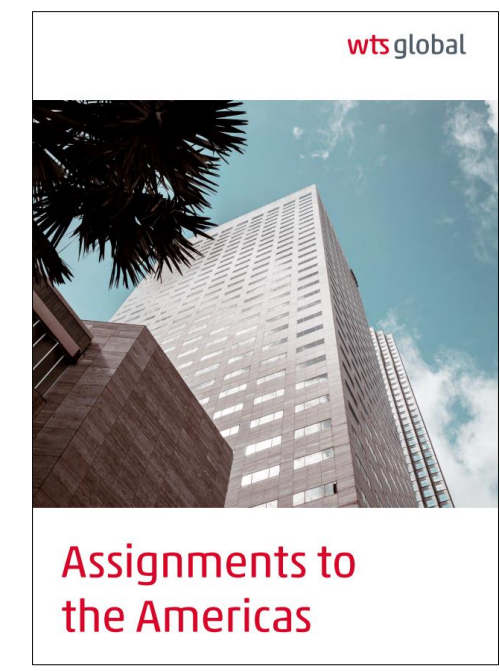
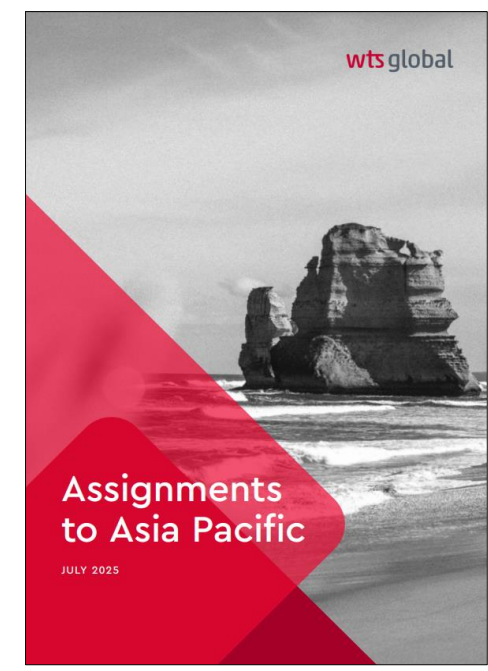
What we do within GMS

Tax planning	Design on tax equalization plans	Arrival / exit interviews	Visa and residence permits application
Review on employee assignment policies	Tax cost allocations	Payroll services	Compliance review / health check

Our GMS service references (excerpt)

 Consulting	 Chain stores	 After-sales	 Transport
 Tele-com	 OEM	 Packaging	 Parts supply
 Servicing	 High-tech	 Sports	 Transport

GMS publications (click below to see original)



Merger & Acquisition (M&A) Compliance

China is one of the biggest emerging market all over the world. M&A is an effective measure to access the Chinese market and new products, as well as to achieve greater market share. You should be aware of China tax issues related to M&A, if a Chinese company is involved.

Our strengths



We have a team of renowned experts in the area of Chinese taxation with practical knowledge and rich experience on M&A projects.



We have served a number of multinational companies on M&A projects, and can respond immediately with practical solutions.



With the support of our global M&A teams, we can provide an integrated M&A concept feasible in all countries involved.

What we do within M&A services [click below to see original](#)

Structuring an acquisition

Structuring a divestment

Financial due diligence

Tax due diligence

Legal document review

Project management

Post-transaction service

Post-deal integration

Our M&A service references (excerpt)



Automatics



E-commerce



Robotization



Properties



Machinery



Production



Engineering



Semi-conductor



Plate glass



Apparels



Bio-chemicals



Healthcare

M&A publications [\(click below to see original\)](#)



Transfer Pricing (TP)

In the context of increasingly transparent business environment and the Base Erosion and Profit Shifting (BEPS) project's call for a greater international tax regulation and review, China's tax authority has announced more detailed compliance regulations on inter-company transactions. Multinational companies have to assess their existing inter-company arrangements to avoid challenges and disputes from a transfer pricing perspective.

Our strengths



We know our clients' inter-company transactions well by synergies built from other routine compliance checks. We implement our TP insights into the client's business.



Our professional team has a strong international exposure and a comprehensive hands-on experience for various transfer pricing projects.



For years, we have been handling transfer pricing documentations for clients in a wide range of industries:

- Machinery production industry
- Automobile parts industry
- Pharmaceutical industry
- Semi-conductor industry

What we do within TP services

TP planning

Tax documentation

TP risk assessment

TP valuation

TP dispute resolution

Value chain analysis

Benchmarking study

Special adjustment issues

Our TP service references (excerpt)



Equipment



Wire harness



Engines



E-commerce



Cosmetics



Communications



Logistics



Supply chain services



Environmental



Automobiles



Medicals



Purifiers

TP publications (click below to see original)



Customs

With the development of the Chinese economy status and the growth of international trade in China, the General Administration of Customs has strengthened the control and administration on all kinds of customs related issues. Consequently, challenge occurred more frequently to enterprises during customs related procedures.

Our strengths



We have provided extensive consulting services in regard to various customs related issues.



We have cultivated a number of professionals and rich know-how through the practical handling of customs related affairs such as classification and country of origin, etc.



Our supports on the strategy planning and implementation play a significant role in the effective customs defense and appeal.

What we do within customs services

Duty-paid pricing

Customs classification

Advisory on customs related issues

Specific support on special projects

Compliance check and risk assessment

Customs administrative appeal

Customs inspection

Import / Export operation procedures

Our customs service references (excerpt)



Table saw



Engines



Wire Harness Test Systems

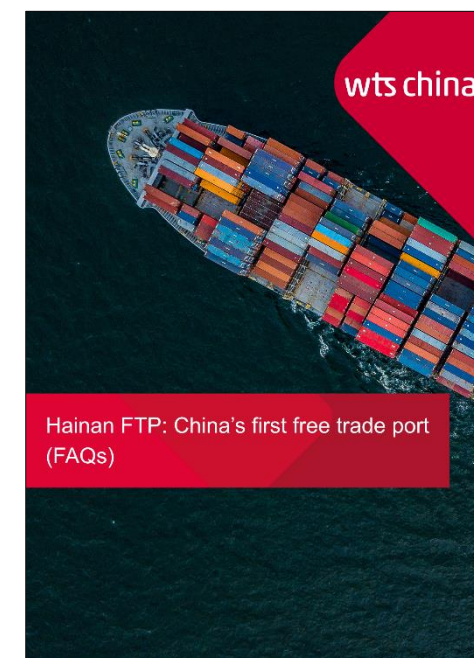


Bio-pharmaceutical

Special highlights on customs risk

- Royalty charges between related parties are regularly subject to official scrutiny and a holistically professional review for it is recommended.
- A successful customs defense and appeal would avoid paying additional taxes effectively.

Customs publications (click below to see original)



Supply Chain Management (SCM)

Multinational companies have placed paramount importance on addressing global value chain challenges. We provide an overview of the trends and insights into the volatile loan of value chains and how executives can mitigate risks and harness opportunities.

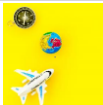
Our strengths

-  We provide an extensive consulting services to help companies achieve their development goals.
-  We have cultivated a number of professionals and rich know-how through the practical handling of supply chain related affairs such as supply chain planning, and health checks, etc.
-  Our supports on strategy planning and implementation play a significant role in the effective supply chain planning or even a customs defense.

What we do within SCM services

- Supply chain and inter-company charges consulting
- Business model and contract review
- Market entry and set-up planning
- Onshore and offshore structuring
- Financial due diligence
- Financing consulting
- Compliance check and risk assessment
- Tax/customs defense

Our SCM service references (excerpt)

-  Mould
-  Inspection
-  Artificial intelligence
-  Vessels
-  Education
-  Semi-conductors
-  Equipment
-  Transports
-  OEMs
-  Pipeline
-  Parts
-  Tires

SCM publications (click below to see original)



Our experts

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Martin Ng (Managing Partner, martin.ng@wts.cn)

- » Martin has 33 years of professional experience (4 in management consultancy, 29 in China tax). He specializes in tax risk control, transfer pricing, business modeling, and supply chain planning.
- » Before joining WTS China in 2014, he was a tax partner at KPMG China (Shanghai and Hangzhou) and its national knowledge management leader. He witnessed the growth of two Big 4 firms' China tax practices. He is a frequent seminar speaker, tax officer trainer, and lecturer/thesis reviewer for Shanghai University of Finance and Economics' Taxation MSc program. He holds an MSc in Accounting (CUHK) and an MBA (University of Wales, UK).



Maggie Han (Partner, Maggie.han@wts.cn)

- » Maggie has 18 years of experience in China tax and customs advisory for multinational clients. She advises across all tax areas, specializing in indirect tax, corporate income tax, transfer pricing, M&A, supply chain, customs, and foreign exchange.
- » She leads the Transfer Pricing and M&A service lines in China, overseeing technical development and publications. Maggie has extensive experience defending clients in tax audits and appeals, and has been involved in numerous customs audit projects. She holds a master's degree and is a China Certified Tax Agent.



Ened Du (Partner, ened.du@wts.cn)

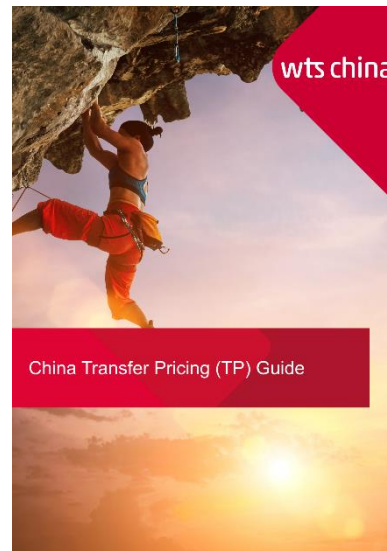
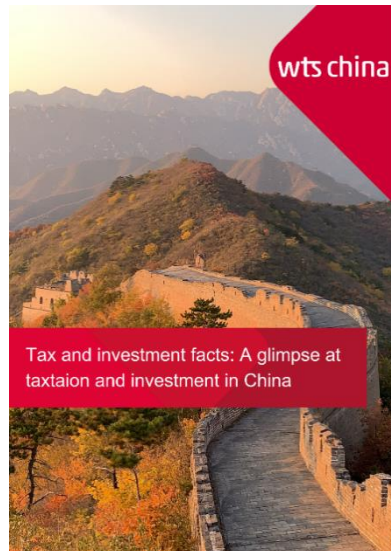
- » Ened has over 17 years of experience in tax advisory for companies operating in China. She regularly advises multinational clients and has developed deep expertise in Permanent Establishment (PE) matters, particularly PE defense. She is the author of "Taxation of PE in China."
- » She leads the Global Mobility Services in China, providing comprehensive expatriate support. Ened is also widely involved in supply chain structuring, tax health checks, due diligence, customs issues, and cross-border transactions. Prior to joining WTS, she worked in the tax department of a well-known multinational accounting firm.



Sissi Shen (Senior Manager, sissi.shen@wts.cn)

- » Sissi has 11 years of professional and practical experiences in tax advisory. She is specialized in terms of tax compliance work in China, Permanent Establishment, corporate income tax, VAT, individual income tax, M&A and customs related compliance and advisory. She has extensive experience in the machinery production industry and engineering industry etc.
- » Sissi holds the occupational qualification of Medium Level Accountant.

WTS China's publications



Check out more publications at our [website](#).

University Partnership

WTS is dedicated to fostering academic excellence and global exposure for students:

- Xiamen University
- Shanghai University of Finance and Economics



This banner features the logos of Xiamen University and WU (Wirtschaftsuniversität Wien) at the top. The text in the center reads 'Premium Partner' and 'Summer class for international taxation'. Below this, it says '长期赞助合作伙伴' and '暑期国际税务班'. At the bottom, it mentions 'Since 2018' and 'wts china 威韬商务咨询'.

廈門大學
XIAMEN UNIVERSITY

WU
WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS

维也纳财经大学

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— Since 2018 —

wts china
威韬商务咨询



This banner features the logos of Shanghai University of Finance and Economics and Training Academy at the top. The text in the center reads '校企合作' and '实习基地'. Below this, it says 'wts china 威韬商务咨询' and 'Since 2019'. The background shows a group of students smiling.

上海财经大学
SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS

Training
Academy

校企合作
实习基地

wts china
威韬商务咨询

— Since 2019 —

WTS China's events - webinars and seminars

Check out our event notices on our [website](#).



WTS China's AI - PIAIground

WTS starts using AI technology globally, with a proprietary solution called “PIAIground”.

COMMUNITY KNOWLEDGE

DAILY ASSISTANTS

- › Low entry barriers into AI
- › Basic tools
- › Smart guiding in everyday work
- › Includes essential functions of ChatGPT in a secure environment

› TAX ASSISTANTS

- › Chatbots for specific tax use cases
- › Secured data protection-compliant environment
- › Based on reliable, selected sources
- › Continuous expansion via the AI community

PROMPT ASSISTANTS

- › Personal assistants for education, prompting, and much more
- › Part of the prompt library

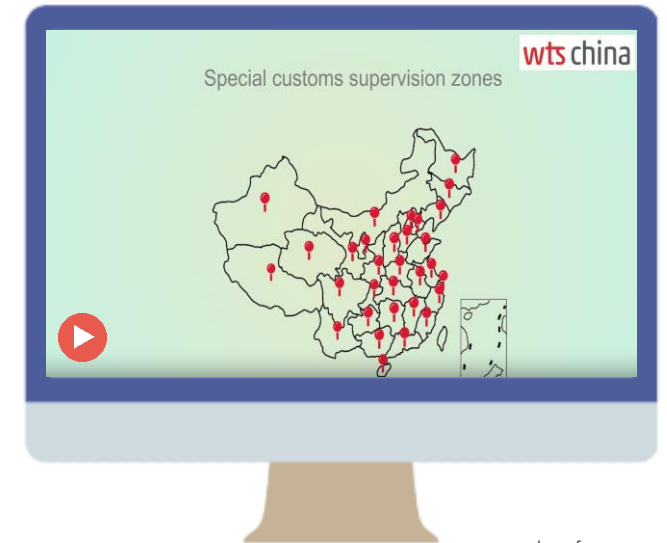
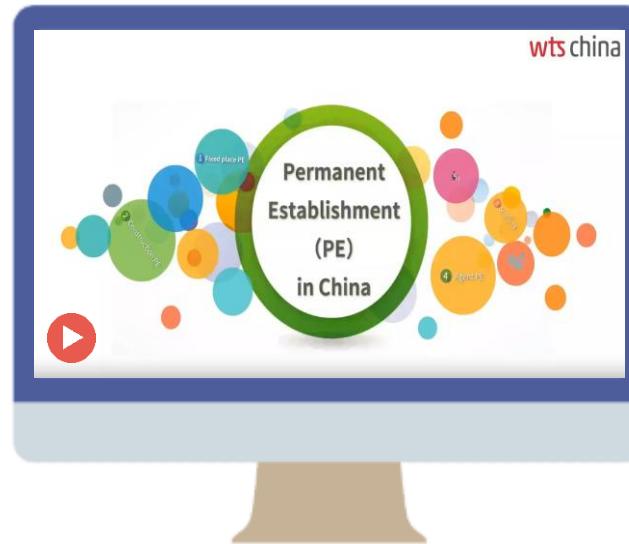
COMPANY KNOWLEDGE

MY ASSISTANTS

- › Customized special chatbots based on your company data, available permanently
- › Bots can be added modularly
- › Preliminary analyses to assess feasibility
- › Secured in a personal area for your company
- › Company-internal policies or tax-specific guidelines on a specific topic are made available to employees through a specially created chatbot, for example: Travel Expense Policies
- › Guidelines, work instructions, and reporting channels of Tax CMS
- › Transfer Pricing Policy
- › etc.



Tax tips in one minute (click to review)



WTS's awards



Our Commitment to ESG

We embrace ESG principles – not only in our advisory, but in how we operate as a firm.

Environmental

- We promote paperless operations and digital workflows
- Encourage remote collaboration to reduce carbon footprint
- Support green initiatives and climate-conscious business practices

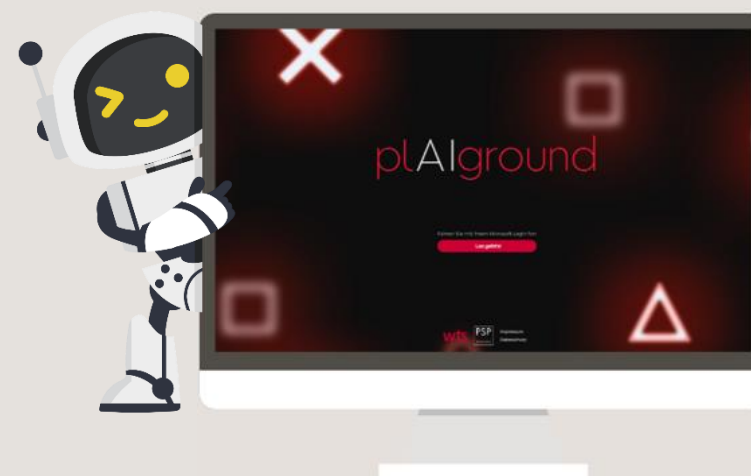
Social

- Foster an inclusive, diverse, and supportive workplace
- Provide continuous learning and development opportunities for our team
- Engage in free tax events and university partnership

Governance

- Uphold the highest standards of transparency and ethics
- Maintain robust internal compliance and risk management systems
- Ensure data security and client confidentiality through AI tools like PIAIground

We are committed to building a sustainable, responsible, and forward-thinking firm – for our people, our clients, and the planet.



Contact us

We are the leading independent non-audit tax practice worldwide with representation in more than 100 countries.

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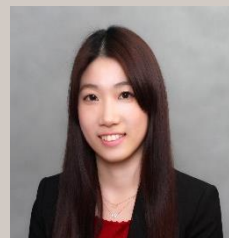
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