

## TRAINING: COMMON BUT TRICKY TAX ISSUES IN CROSS-BORDER TRANSACTIONS

培训：跨境交易中常见但棘手的税务问题



### When

23 Jun 2021  
(9 AM - 5:30 PM) (GMT+8)



### Where

Kempinski The One Suites Hotel Shanghai Downtown  
No. 601 Fengyang Road · 200041 Shanghai · China  
Shanghai Shi, China

### Training Objective:

The COVID-19 outbreak has continuous impact on China's economic growth, while cross-border transactions among the international enterprises are still common and attracting China tax authority's attention. This training program **focuses on Common but tricky tax issues in cross-border transactions**, aiming at sharing our insights and discussing some real-life cases from tax perspective.

### 课程目标:

新型冠状病毒肺炎疫情对中国经济的增长产生持续性影响。但与此同时，国际间企业的跨境交易依旧十分普遍，并且在不断吸引中国财税部门的持续关注。此次培训项目的主题为“跨境交易中常见但棘手的税务问题”，旨在分享并探讨相关中国税务方面的见解与实例。

### Target Audience:

CEO, CFO, finance manager, tax leaders / tax head / tax manager

### 适合人群:

首席执行官、首席财务官、财务主管、税务总监/税务主管/税务经理



## Course Outline:

1. Tax and duty savings strategies in the supply chain, such as

- Free trade agreements e.g. RCEP
- Use of special customs supervision areas in China
- Transfer pricing argument

### Case sharing:

a. *How can a minor oversight trigger a severe tax cost in supply chain?*

2. Tax issues hidden in cross-border payments, including

- Permanent establishment (PE)
- Royalty
- Beneficial ownership in tax treaty application
- Reimbursement

### Case sharing:

b. *Royalty or technical service? It is a question.*

c. *Game in a dividend case.*

d. *Devils in the reimbursement.*

## 课程大纲:

1. 供应链流程中的节税策略, 如:

- 自由贸易协定 (如《区域全面经济伙伴关系协定》)
- 中国海关特殊监管区域的使用
- 转让定价争议问题探讨

### 实例分享:

a. *供应链设计——小疏忽造成的税务浪费*

2. 跨境交易中暗藏的税务问题, 如:

- 常设机构
- 特许权使用费
- 税收协定待遇申请中的受益所有人
- 代垫费用

### 实例分享:

b. *特许权使用费还是技术服务费? 这是一个问题。*

c. *股息红利的税务博弈*

d. *可怕的代垫费用*

## Trainer

### 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.

### 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。

Register Now