

*Deloitte International Tax Guide China 2017*

This publication contains the official text of the Multilateral Convention on Mutual Assistance in Tax Matters as amended by the 2010 Protocol.

This action plan, created in response to a request by the G20, identifies a set of domestic and international actions to address the problems of base erosion and profit sharing.

Since its announcement in 2013, the Belt and Road Initiative (BRI), also known as the New Silk Road, has gradually gained international recognition. The project requires not only extensive investment in infrastructure and transportation but also an acceleration of the internationalization of multinationals and supply chains in Belt and Road countries. The project will, hopefully, lead governments and businesses in countries along the Belt and Road to compete, adopt best practices and improve transparency. The BRI marks a national push by China to increase economic links to Southeast Asia, Central Asia, Russia, the Baltic region (Central and Eastern Europe), Africa and Latin America, which will have major consequences for the way that tax systems interact. Emerging from the research conducted by the WU Global Tax Policy Center in cooperation with several Chinese universities, this book offers fourteen policy-relevant research papers prepared by international experts on the following issues: • The New Silk Road: Will Tax Be a Facilitator or a Barrier? • Neo-BEPS: China's Prescription for International Tax Reform Embodying the Rationality of the Belt & Road Initiative; • International Taxation Coordination under China's Belt and Road Strategy; • Tax Issues in the Main Belt and Road Countries and Industries of China's Outward Foreign Direct Investment; • Preferential Arrangements under Chinese Tax Treaties with Belt and Road Countries and Disputes Regarding Their Applicability; • Tax Planning by Going-Global Enterprises for Cross-Border Earnings: Observations Based on Belt and Road Countries; • International Taxation Issues under the Belt and Road Initiative: Corporate Income Tax Laws and Tax Treaties; • Financial and Tax Operations in the Five Central Asian Countries; • The Role of Border-Crossing Procedures in the Transportation of Goods along the New Silk Road; • Transfer Pricing Issues Related to the Belt and Road Initiative; • Tax Treaties between Belt and Road Countries; • VAT Challenges in the Belt and Road Initiative; • Global Tax Policy Post-BEPS and the Perils of the Silk Road; and • Creating a Positive Tax Climate for Complex Multijurisdictional Investment Projects. Outcomes presented in the book consist of findings presented during Tax Policy Forum on the Belt and Road Initiative held on 12–13 June 2017 in Beijing, jointly organized with Peking University Tax Law Center and the Central University of Finance and Economics, Beijing. These papers also formed the basis for input by WU Global Tax Policy Center at the first meeting of The Belt and Road Initiative Tax Cooperation Conference (BRITCC) held in Astana on 14–16 May 2018, in which it was agreed to establish a permanent forum to examine the tax issues that arise from the BRI. The WU Global Tax Policy Center will continue to provide inputs to this forum.

Multistate and Multinational Estate Planning

International Tax and Business Guide

OECD and Selected Partner Economies

International Tax and Business Guide: People's Republic of China

Corporate Income Taxes under Pressure

Taxation in Taiwan, ROC (Republic of China)

China can seem complex for market entrants; but now it's easy to be sure-footed. CCH's China Master Tax Guide 2007/08 -- with its unbeatable combination of up-to-date, step-by-step guidance and crystal-clear graphic treatment of procedural detail -- lays out the law of China taxation in clear, non-academic English, making it the fastest, easiest way for practitioners to ensure the speediest progress and the most favorable outcome in China tax matters. The Guide is expertly authored by the professionals at Deloitte Touche Tohmatsu, who use their on-the-ground experience to make the book truly useful for day-to-day work. Highlighting recent changes in the revenue laws, the Guide offers expert guidance through tax legislation and circular references, revised tax rates for existing and newly introduced tax categories, and a list of the double tax treaties which China has ratified with other countries. Accountants and business and tax lawyers will depend on the Guide to find out: \* exactly what tax applies to whom under what circumstances; \* how to calculate specific tax liabilities; \* how unsettled tax issues have been and are currently interpreted; and \* when necessary, how to proceed and in what forum. . . . and much more. To support its superb information base and expert guidance, the Guide is: \* completely up-to-date, including analysis of the formidable new Enterprise Income Tax Law; \* packed with worked examples highlighting issues that arise in practice; and \* superbly indexed and organised for quick answers. It goes without saying that, as always with CCH's Master Tax Guides, the Guide provides matchless analysis of relevant legislation -- covering direct and indirect taxes, payment, objection, appeal, all the essential issues -- as well as such practical details as tax rates, deadlines, and administrative procedures, all collated in a user-friendly, at-a-glance format. And all in plain, easy-to-follow English.

The New York Times bestselling, groundbreaking investigation of how the global elite's efforts to "change the world" preserve the status quo and obscure their role in causing the problems they later seek to solve. An essential read for understanding some of the egregious abuses of power that dominate today's news. Former New York Times columnist Anand Giridharadas takes us into the inner sanctums of a new gilded age, where the rich and powerful fight for equality and justice any way they can--except ways that threaten the social order and their position atop it. We see how they rebrand themselves as saviors of the poor; how they lavishly reward "thought leaders" who redefine "change" in winner-friendly ways; and how they constantly seek to do more good, but never less harm. We hear the limousine confessions of a celebrated foundation boss; witness an American president hem and haw about his plutocratic benefactors; and attend a cruise-ship conference where entrepreneurs celebrate their own self-interested magnanimity. Giridharadas asks hard questions: Why, for example, should our gravest problems be solved by the unelected upper crust instead of the public institutions it erodes by lobbying and dodging taxes? He also points toward an answer: Rather than rely on scraps from the winners, we must take on the grueling democratic work of building more robust, egalitarian institutions and truly changing the world. A call to action for elites and everyday citizens alike.

The book describes the difficulties of the current international corporate income tax system. It starts by describing its origins and how changes, such as the development of multinational enterprises and digitalization have created fundamental problems, not foreseen at its inception. These include tax competition—as governments try to attract tax bases through low tax rates or incentives, and profit shifting, as companies avoid tax by reporting profits in jurisdictions with lower tax rates. The book then discusses solutions, including both evolutionary changes to the current system and fundamental reform options. It covers both reform efforts already under way, for example under the Inclusive Framework at the OECD, and potential radical reform ideas developed by academics.

Technologies for Better Tax Administration A Practical Guide for Revenue Bodies

The Elite Charade of Changing the World

Profiting from the New World Order

People's Republic of China

Who Will Finance Innovation?

Yearbook Law and Legal Practice in East Asia, 1996

Multistate and Multinational Guide to Estate Planning analyzes the legal aspects of individual wealth transfers across state and national boundaries. In addition, the Guide seeks to develop workable strategies for the attorney involved with a multijurisdictional client.

The book is designed to provide potential foreign investors with fundamental information about the investment environment in the People's Republic of China, including factors a foreign investor should consider in deciding whether to acquire an existing Chinese company or to start a new operation in the country. These factors include tax planning, employment and labour, financing, importing, exporting, and accounting.

Energy is a major global industry with rapid ongoing changes in areas such as carbon taxes, emissions trading regimes, and the development of renewable energy. The cross-border nature of the industry calls for the thorough, expert, and up-to-date analysis provided in this timely and practical book. Taking a down-to-earth, problem-solving approach to policy and practice in the field worldwide, the author focuses on the international tax framework, and the tax regimes in leading energy producing and consuming countries. The book introduces and analyses significant international tax issues related to energy production and distribution, extending from the tax regime in the country where the oil, gas, or coal exploration and production activities are located, through to cross-border transportation using pipelines, tankers, and bulk carriers, to the taxation of power stations and electricity transmission and distribution networks. The taxation issues covered include the following: – upstream oil and gas and mining taxes; – incentives for renewable energy; – carbon taxes and emission trading regimes; – dividend, interest, and royalty flows; – foreign tax credits; – permanent establishments; – mergers and acquisitions; – taxation issues for derivatives and hedging; – transfer pricing; – regional purchasing, marketing, service, and intangible property structures; – free trade agreements and customs unions; – dispute resolution; and – tax administration and risk management. Detailed updates are included on the most recent international tax developments affecting the energy industry, including the OECD Action Plan on Base Erosion and Profit Shifting (BEPS) and the 2017 OECD Transfer Pricing Guidelines. Case studies offer an opportunity to apply international tax analysis to specific examples, and gain practice in identifying and discussing relevant international taxation issues. This book will be of significant value to corporate tax managers and in-house counsel, together with accountants, lawyers, economists, government officials, and academics connected with the energy industry and related international taxation issues.

Taxation of International Executives

International Withholding Tax Treaty Guide

Removing Tax Barriers to China's Belt and Road Initiative

The Institutional Evolution of China

China Master Tax Guide 7th Edition 2009/2010

Government vs Market

The emergence of crypto assets has required taxation authorities worldwide to develop unprecedented policies and compelled tax lawyers to apply existing laws in new ways. This book – the only one to focus solely on the taxation of crypto assets – provides a detailed country-by-country analysis of how the tax law of thirty-nine countries may apply to this rapidly developing area, including different use cases and compliance and documentation requirements. Following an overview of the technology and key characteristics of crypto assets, as well as the key tax concepts and types of taxes that could apply to them, leading practitioners in each particular jurisdiction summarize the relevant tax law in that country. Fully explained are such aspects of crypto assets as the following and how they are interrelated: sales; exchanges; receipt as remuneration; forks; airdrops; mining; staking; initial coin offerings; security token offerings; and initial exchange offerings. Contributors describe how each jurisdiction applies income and capital gains taxation, value-added tax and sales tax, withholding taxes, transfer taxes, and gift, inheritance, estate and wealth taxes in the context of crypto assets. Reporting requirements and enforcement are also covered. Tax law, as it applies to crypto assets, is new and continues to evolve. This book will be welcomed as the premier resource for tax practitioners, government officials, advisors, investors, issuers, users of crypto assets, and taxation academics who are seeking informed awareness of the policy choices countries make in dealing with the taxation of this new technology. Tax lawyers dealing with crypto assets will have comprehensive practical guidance on how to comply with the tax laws of multiple jurisdictions.

Introduction -- China's Sputnik moment -- Copycats in the Coliseum -- China's alternate Internet universe -- A tale of two countries -- The four waves of AI -- Utopia, dystopia, and the real AI crisis -- The wisdom of cancer -- A blueprint for human co-existence with AI -- Our global AI story

This guide provides a practical, basic introduction to the tax consequences of transferring executives and specialists from one country to another.

AI Superpowers

Worldwide Summaries

The Multilateral Convention on Mutual Administrative Assistance in Tax Matters Amended by the 2010 Protocol

Harmful Tax Competition An Emerging Global Issue

China Master Tax Guide

The Consumer Revolution

This is the fifth edition of Tax Policy Reforms: OECD and Selected Partner Economies, an annual publication that provides comparative information on tax reforms across countries and tracks tax policy developments over time. The report covers the latest tax policy reforms in all OECD countries, as well as in Argentina, China, Indonesia and South Africa.

The Global Innovation Index 2020 provides detailed metrics about the innovation performance of 131 countries and economies around the world. Its 80 indicators explore a broad vision of innovation, including political environment, education, infrastructure and business sophistication.

The 2020 edition sheds light on the state of innovation financing by investigating the evolution of financing mechanisms for entrepreneurs and other innovators, and by pointing to progress and remaining challenges – including in the context of the economic slowdown induced by the coronavirus disease (COVID-19) crisis.

Technology Transfer and Innovation for Low-Carbon Development

Taxation of Crypto Assets

Tax Policy Reforms 2020 OECD and Selected Partner Economies

Corporate Taxes 2003-2004

Hong Kong Master Tax Guide 2008/09

Europe-China Tax Treaties

World Development Report 1978

*This book examines rules and pertinent issues for general tax planning, taxable income, the basis of tax liability, application of tax treaties and methods to eliminate double taxation for expatriates to China.*

*The book is the result of a joint research project on the tax treaties concluded between the People's Republic of China and European countries. Each chapter carefully analyses the extent to which Chinese tax treaties follow the OECD Model Tax Convention on Income and Capital and the UN Income and Capital Model Convention. The focus is on the different policy decisions underlying the various provisions. Additionally, the contributions analyse the extent to which Chinese tax treaty policy differs with respect to EU and non-EU Member States. They also highlight relevant policy changes over time. The fact that each contribution is the product of the collaboration between European and Chinese researchers and includes the results of the International Conference on Europe - China Tax Treaties Research, held in March 2009 in Beijing, serves to enrich its analysis. Among the topics covered are the following: • Treaty Entitlement (Articles 1, 4 and 24 OECD Model) • Business Profits (Articles 5, 6, 7, 8, 9, and 14 OECD Model) • Passive Income (Articles 10, 11, and 12 OECD Model) • Capital Gains (Article 13 OECD Model) • Employment Income (Articles 15, 16, 18, 19, and 20 OECD Model) • Artistes and Sportsmen (Article 17 OECD Model) • Methods to Avoid Double Taxation (Article 23 OECD Model) • Non-Discrimination (Article 24 OECD Model) • Mutual Agreement, Exchange of Information and Mutual Assistance in the Collection of Taxes (Articles 25, 26 and 27 OECD Model)*

*This first report deals with some of the major development issues confronting the developing countries and explores the relationship of the major trends in the international economy to them. It is designed to help clarify some of the linkages between the international economy and domestic strategies in the developing countries against the background of growing interdependence and increasing complexity in the world economy. It assesses the prospects for progress in accelerating growth and alleviating poverty, and identifies some of the major policy issues which will affect these prospects.*

*An Emerging Global Issue*

*2007/08*

*Why Reform Is Needed and How It Could Be Designed*

*China Master Tax Guide 2009/10*

*Global Innovation Index 2020*

*Insights into IFRS : KPMG's practical guide to International Financial Reporting Standards. 1*

*China Master Tax Guide 2005 is created by an expert team from Deloitte Touche Tohmatsu and provides comprehensive and up-to-date information on the concepts governing taxation of companies, businesses, individuals, etc. In China. The Guide examines various taxes imposed in China. The full spectrum of taxation issues is explored, including procedural matters such as assessment and payment. Legislation, Tax Bureau Interpretation and Circulars are also examined. Main contents include the following: An overview of China taxes; turnover taxes; transaction and property-related taxes; withholding tax; tax registration, administration and collection; double tax relief; individual and enterprise income taxes; consumption tax; applicable tax rates, exemptions and preferential tax treatments; disputes and penalties. Other features include worked examples, user-friendly index, legislation finding list, and cross references to legislation. Accountants, lawyers, tax professionals and students will benefit from the comprehensive coverage of the China Master Tax Guide 2005. This title forms part of the Asia Business Law Series. The Asia Business Law Series is published in cooperation with CCH Asia and provides updated and reliable practical guidelines, legislation and case law, in order to help practitioners, policy makers and scholars understand how business is conducted in the rapidly growing Asian market. This book was originally published by CCH Asia as the loose-leaf China Master Guide*

*This is the second volume in the series "Yearbook Law & Legal Practice" "in East Asia," which addresses the legal systems of this important region and provides an insight into some of the most topical issues in East Asian law and practice. The overall focus of the series is on the legal aspects of doing business in East Asia, although legal issues of a more general nature may also be included where these are relevant for a better understanding of the particular legal culture concerned.*

*The majority of the contributions to this major work comes from legal practitioners and scholars specialising in East Asian business law.*

*As China searches for a new identity, its people find themselves bombarded with countless consumer products and services from around the world. But what do they want to buy? What is their spending power? What are their aspirations? How do they spend? This fascinating book provides the first comprehensive analysis of China's complex consumer market. China: The Consumer Revolution discusses cultural issues and socioeconomic forces, fads and fashions, do's and taboos, all supported by a wealth of facts and figures.*

*Amended by the 2010 Protocol*

*Winners Take All*

*Transfer Pricing in China*

*China Master Tax Guide 2005*

*Technology Transfer and Innovation for Low-Carbon Development*

*International Taxation of Energy Production and Distribution*

This Guide is a detailed overview of all aspects of transfer pricing in China. Produced in association with Transfer Pricing Associates, a specialist global transfer pricing firm, this is an essential work for any businessman trading with or conducting business in China. The book deals with all aspects of transfer pricing from a practical perspective, from designing and implementing a transfer pricing system, to managing China compliance and preparing for an audit.

China's recent evolution is not only a story of extraordinary economic growth but also a story of great institutional change. Fan Zhang challenges traditional theory to explain the real origins of China's reform, the political and economic forces driving it, and the reasoning behind its stagnation. The institutional re-arrangement of government and market has been crucial in this marketization process. Using a wealth of documents and cases, Zhang provides a detailed analysis of China's institutional changes over the past 40 years, focusing on the government-market relationship. A theoretical framework is presented to explain the targets and incentives of government and business firms in a bureaucratic-market system, which promoted economic growth, but also fostered corruption and resulted in a re-centralisation of the system. Using an index of marketization in China since 1978, Zhang shows that overall, market expansion has continued but with diminishing marginal gains. The government control of financial resources that had previously been relaxed in the early years of reform has been enhanced to some extent as a result of the changing institutional environment. Policy makers dealing with China-related policies, researchers and postgraduate students in political science, economics and Chinese studies will find this book a compelling exploration of the current and constant cooperation and conflict between government and market.

Large international corporations and accountants representing international interests require the most up-to-date information regarding tax issues in countries around the world. Corporate Taxes 2003–2004 provides vital information on the corporate implications of the tax systems of over 120 countries.

A Practical Guide for Revenue Bodies

Tax Planning for Expatriates in China

Action Plan on Base Erosion and Profit Shifting

China Master Tax Guide 2008/09

China, Silicon Valley, and the New World Order

China

*This report looks at effective e-service provision by tax administrations, summarising eight critical areas, and explores big data management and portals, as well as natural systems. It highlights key opportunities, looking at how these emerging technologies can be best used by tax administrations.*

*With Chinese-led initiatives such as One Belt One Road (OBOR) and the Asian Infrastructure Investment Bank (AIIB) combined with uncertainty due to US shifts in policy and apparent commitments over the past decade, the stakes are high for companies looking to profit from the world's newest superpower. Post-financial crisis, China has emerged as the largest or second largest trading partner for most countries. It has become the second largest market for Fortune 500 companies like Starbucks, Apple, and Nike and drives growth for Hollywood and commodity products. Yet the profits come at a price for countries and companies alike—they must adhere to the political goals of Beijing or else face economic punishment or outright banishment. Using primary research from interviews with hundreds of business executives and government officials, *The War for China's Wallet* will help companies understand how to profit from China's outbound economic plans as well as a shifting consumer base that is increasingly nationalistic. The countries and companies that get it right will benefit from China's wallet but those that do not will lose out on the world's largest growth engine for the next two decades. Click here for information on the author's MSNBC interview: <https://mobile.twitter.com/OARichardEngel/status/1147861623211798528> Check out the interviews at Bloomberg, Forbes, and Marketplace on this book: <https://www.bloomberg.com/news/audio/2017-12-05/those-who-heed-china-s-political-ambitions-will-benefit> <https://www.forbes.com/sites/russellflannery/2017/11/28/how-to-profit-from-chinas-rising-nationalism/amp/> <https://www.marketplace.org/2017/12/18/world/shaun-rein-interview> Financial Times subscribers can read this review of *The War for China's Wallet*: <https://www.ft.com/content/b6bb55c4-e4b4-11e7-97e2-916d4fbac0da> The book's review in South China Morning Post can be read at: <http://m.scmp.com/culture/books/article/2126477/book-review-war-chinas-wallet-readable-if-one-sided-view-chinas>*

*Tax competition in the form of harmful tax practices can distort trade and investment patterns, erode national tax bases and shift part of the tax burden onto less mobile tax bases. The Report emphasises that governments must intensify their cooperative actions to curb harmful tax practices.*

*Foreign Tax and Trade Briefs*

*China: Description of Selected Government Practices and Policies Affecting Decision Making in the Economy, Inv. 332-492*

*The War for China's Wallet*