

国家税务总局广州市税务局关于2020年度企业关联交易申报和
同期资料若干税收政策的问答

The Question-and-Answer to Some Regulations on Related
Party Transactions Reporting and Transfer Pricing Documentation
for year 2020

(by Guangzhou Municipal Tax Service, State Taxation
Administration)

尊敬的纳税人：

为了方便您做好关联业务往来申报和同期资料准备工作，我们整理了在关联申报和同期资料准备过程中常见的十个问题，同时对关联申报中容易填错的表格也进行了相应的归纳说明。纳税人在完成2020年度的企业所得税汇算清缴后，达到关联申报条件的（具体条件详见问题3），请尽量选择非接触式的网上办税渠道进行关联申报。纳税人在填报关联申报表时，可以参阅我们在文后附上的《广东省税务局企业年度关联业务往来报告表（2016年版）填报范例及要点》。

Dear taxpayers:

We have sorted out ten common problems in the preparation process of related party transactions reporting and transfer pricing documentation; moreover, the frequently misfiled forms of related party transaction reporting are illustrated for you to better prepare the filings of related party transactions and transfer pricing

documentation. Taxpayers are recommended to make online-filing of related party transactions reporting if the criteria have been met (please refer to Question 3 for the details) after completing the Annual Corporate Income Tax Filings for year 2020. During the reporting, taxpayers may refer to the appendix named <Guidance and Examples for the Enterprise Annual Reporting Forms for Related Party Transactions, by Guangdong Provincial Tax Services (version year 2016)>.

一、关联申报常见问题解答

A. FAQs for Related Party Transactions Reporting

1. 关联申报和同期资料准备适用的税收法规政策依据是什么？

1. What are the tax law and policies applicable to the Reporting of Related Party Transactions and preparation of Transfer Pricing Documentation?

答：国家税务总局于2016年6月印发了《国家税务总局关于完善关联申报和同期资料管理有关事项的公告》（国家税务总局公告2016年第42号，以下简称《42号公告》），要求符合条件的纳税人在5月31日前向税务机关填报《企业年度关联业务往来报告表》（以下简称《关联申报表》）。纳税人在进行关联申报前，需先完成年度企业所得税汇算清缴申报。

A: <STA's Public Notice on Matters Regarding Refining the Reporting of Related Party Transactions and Administration of

Transfer Pricing Documentation> (Public Notice of The State Taxation Administration [2016]42, hereinafter referred to as Notice No .42 of the STA) is issued by STA in June 2016, which requires eligible tax payer to fill <Enterprise Annual Reporting Forms for Related-Party Transactions>(hereinafter referred to as< Forms for Related-Party Transactions >) before May 31. Taxpayers should complete the Annual Corporate Income Tax Filings before making the Reporting of Related Party Transactions.

2. 企业不按规定进行关联申报有何法律责任？

2. What are the legal liabilities in concern of failing to Report the Related Party Transactions?

答：《税收征管法》第六十二条规定：纳税人未按照规定的期限办理纳税申报和报送纳税资料的，或者扣缴义务人未按照规定的期限向税务机关报送代扣代缴、代收代缴税款报告表和有关资料的，由税务机关责令限期改正，可以处二千元以下的罚款；情节严重的，可以处二千元以上一万元以下的罚款。

《企业所得税法》第四十四条规定：企业不提供与其关联方之间业务往来资料，或者提供虚假、不完整资料，未能真实反映其关联业务往来情况的，税务机关有权依法核定其应纳税所得额。

A: Article62 of <Administrative Law of the People's Republic of China on the Tax Revenue Collection> states that: for the taxpayer not completing the tax declaration and not submitting the data of

tax payments before the set deadline or the withholding agents not reporting the report forms of the withholding and remitting, collecting and remitting the taxation and relative documents to the tax authorities before the set deadline, the tax authorities shall order them to remedy before a deadline. The tax authorities may impose fines below RMB 2, 000 and in case of serious circumstances, between RMB 2, 000 and RMB 10, 000.

Article 44 of < Corporate Income Tax Law of the People's Republic of China> states that: where an Enterprise does not provide the information in relation to its related party transactions or it provides false and incomplete information which does not truly reflect its related party transaction situations, the tax authorities shall have the authority to deem its Taxable Income in accordance with the laws.

3. 哪些企业需要进行关联申报？

3. What kind of enterprise is required to Report Related Party Transactions?

答：以下企业需要进行关联申报：

1. 实行查账征收，并且年度内与其关联方发生业务往来的居民企业。

2. 在中国境内设立机构、场所并据实申报缴纳企业所得税，并且

年度内与其关联方发生业务往来的非居民企业。

3. 企业年度内虽然未与其关联方发生业务往来,但符合42号公告第五条规定需要报送国别报告的,需要填报《关联申报表》中的《报告企业信息表》和国别报告的6张表。

A: The following enterprises shall report the Related Party Transactions:

1) A tax resident enterprise which pays Corporate Income Tax according to its financial records and has dealings with related parties during the filing year.

2) A non-tax resident enterprise which has an establishment or a place of business in China and settles Corporate Income Tax based on its actual accounts and has dealings with related parties during the filing year.

3) Tax resident enterprises that prepare and submit the Country-by-Country Report according to the requirements of Article 5 of Notice No .42 of the STA, shall submit the < Information of Reporting Enterprise Form > of < Forms for Related-Party Transactions > and the 6 forms of Country-by-Country Report , even if they do not have dealings with related parties during the filing year.

4. 关联关系有哪些判定标准?

4.What are the criteria for determination of related party relationship?

答：根据《42号公告》规定，企业与其他企业、组织或者个人具有下列关系之一的，构成关联关系：

A: Any of the following relationships of an enterprise with other enterprises, organizations or individuals shall constitute a “related party relationship” as specified in Notice No .42 of the STA:

（一）股权控制：

一方直接或者间接持有另一方的股份总和达到25%以上；双方直接或者间接同为第三方所持有的股份达到25%以上。

如果一方通过中间方对另一方间接持有股份，只要其对中间方持股比例达到25%以上，则其对另一方的持股比例按照中间方对另一方的持股比例计算。

两个以上具有夫妻、直系血亲、兄弟姐妹以及其他抚养、赡养关系的自然人共同持股同一企业，在判定关联关系时持股比例合并计算。

1) One party directly or indirectly owns 25% or more shares of the other party; or both parties owned directly or indirectly 25% or more of shares by a common third party.

Where one party indirectly holds the other party's shares through an intermediate party, so long as it owns 25% or more shares of the intermediate party, the percentage of the other party's shares held by it is equal to the percentage of the other

party's shares held by the intermediate party.

Where two or more natural persons, who are spouses, related by lineal consanguinity, siblings, or in other custodianship/family maintenance relationships, hold the shares of the same enterprise, the percentage of shares held by them shall be aggregated in the calculation to determine related party relationship.

（二）资金借贷控制：

双方存在持股关系或者同为第三方持股，虽持股比例未达到上述第（一）项规定，但双方之间借贷资金总额占任一方实收资本比例达到50%以上，或者一方全部借贷资金总额的10%以上由另一方担保（与独立金融机构之间的借贷或者担保除外）。

借贷资金总额占实收资本比例=年度加权平均借贷资金/年度加权平均实收资本，其中：

年度加权平均借贷资金= $\sum n_i$ 笔借入或者贷出资金账面金额 $\times i$ 笔借入或者贷出资金年度实际占用天数/365

年度加权平均实收资本= i 笔实收资本账面金额 $\times i$ 笔实收资本年度实际占用天数/365

2) When one party owns the shares of the other party, or a common third party owns the shares of both parties, even though the percentage of shares held in either situation is less than the percentage as specified in item (i), the debt between both parties

accounts for more than 50% of either party's total paid-in capital, or more than 10% of one party's total debt is guaranteed by the other party (except for loans or guarantees between independent financial institutions). Ratio of total debt to paid-in capital = annual weighted average debt / annual weighted average paid-in capital, where:

Annual weighted debt

$$= \sum_{i=1}^n (\text{book value of debt}(i) \times \text{corresponding number of days outstanding}) / 365$$

Annual weighted average paid-in capital

$$= \sum_{i=1}^n (\text{book value of paid-in capital}(i) \times \text{corresponding number of days invested}) / 365$$

(三) 特许权控制：

双方存在持股关系或者同为第三方持股，虽持股比例未达到本条第（一）项规定，但一方的生产经营活动必须由另一方提供专利权、非专利技术、商标权、著作权等特许权才能正常进行。

3) One party owns shares of the other party, or a common third party owns shares of both parties, even though the percentage of shares held in either situation is less than the percentage as specified in item a), the business operations of one party depend on the proprietary rights, such as patents,

non-patented technological know-how, trademarks, copyrights, etc., provided by the other party.

（四）购销劳务控制：

双方存在持股关系或者同为第三方持股，虽持股比例未达到本条第（一）项规定，但一方的购买、销售、接受劳务、提供劳务等经营活动由另一方控制。

上述控制是指一方有权决定另一方的财务和经营政策，并能据以从另一方的经营活动中获取利益。

4) One party owns shares of the other party, or a common third party owns shares of both parties, even though the percentage of shares held in either situation is less than the percentage as specified in item a), the business activities, such as purchases, sales, receipt of services, provision of services, etc., of one party are controlled by the other party.

The aforementioned 'controlled' refers to the case where one party has the right to make decisions on the other party's financial and operational policies and can therefore derive benefits from the other party's operations.

（五）管理人员控制：

一方半数以上董事或者半数以上高级管理人员（包括上市公司董事会秘书、经理、副经理、财务负责人和公司章程规定的其他人员）由另一方任命或者委派，或者同时担任另一方的董事或者高级管理人

员；或者双方各自半数以上董事或者半数以上高级管理人员同为第三方任命或者委派。

5) More than half of the directors or senior management (including secretaries of the board of directors of listed companies, managers, deputy managers, financial controllers and other personnel specified in the company's articles of association) of one party are appointed or assigned by the other party, or simultaneously serve as directors or senior management of the other party; or more than half of the directors or senior management of both parties are appointed or assigned by a common third party.

（六）亲属血缘关系控制：

具有夫妻、直系血亲、兄弟姐妹以及其他抚养、赡养关系的两个自然人分别与双方具有本条第（一）至（五）项关系之一。

6) Two natural persons who are spouses, related by lineal consanguinity, siblings, or in other custodianship/family maintenance relationships have one of the relationships as specified in items (i) to (v) with one party and the other party respectively.

（七）双方在实质上具有其他共同利益。

7) Two parties substantially have common interests in other ways.

除上述第（二）项规定外，上述关联关系年度内发生变化的，关联关系按照实际存续期间认定。

Except for item b) in this Article, the aforementioned related party relationship should be recognized for the period during which it exists, in the event it changes during the filing year.

豁免规定：仅因国家持股或者由国有资产管理部门委派董事、高级管理人员而存在本公告第二条第（一）至（五）项关系的，不构成关联关系。

Exemption rule: Any shareholding by the State or association through assignment of directors or senior management by the state-owned assets management authorities, and there for qualified as the relationship as specified in Items a) to d) of Article 2, will not be deemed to constitute a 'related party relationship.

5. 哪些关联交易需要申报？

5.Which related party transactions are require to be declared?

答：根据《42号公告》规定，企业发生下列关联交易需要申报：

A: According to Notice No .42, enterprise should declare the following related party transactions.

（一）有形资产使用权或者所有权的转让。有形资产包括商品、产品、房屋建筑物、交通工具、机器设备、工具器具，以及其他未列明的有形资产。

1) Transfer of the right to use or ownership of tangible assets. Tangible assets include merchandise, products, buildings, transportation vehicles, machinery and equipment, tools, apparatus, etc.

(二) 金融资产的转让。金融资产包括应收账款、应收票据、其他应收款项、股权投资、债权投资和衍生金融工具形成的资产，以及其他未列明的金融资产。

2) Transfer of financial assets. Financial assets include accounts receivables, notes receivables, other receivables, equity investments, debt investments, derivative financial instruments, etc.

(三) 无形资产使用权或者所有权的转让。无形资产包括专利、非专利技术、商业秘密、商标、商誉、品牌、客户名单、销售渠道、特许经营权、土地使用权、政府许可、著作权、市场调查成果，以及其他未列明的无形资产。

3) Transfer of the right to use or ownership of intangibles. Intangibles include patents, non-patented technological know-how, trade secrets, trademarks, brand names, customer lists, sales channels, franchise rights, government licenses, copyrights, etc.

(四) 资金融通。资金包括各类长短期借贷资金(含集团资金池)、担保费、票据贴现、融资租赁、各类应计息预付款和延期收付款，以及其他未列明的资金融通等。

4) Financing. Financing includes all types of long-term and short-term loans (including group's cash pool), guarantees, all types of interest-bearing advance payments and deferred receivables or payables, etc.

(五) 劳务交易。劳务包括市场调查服务、营销策划服务、代理服务、设计服务、咨询服务、行政管理服务、技术服务、合约研发服务、维修服务、法律服务、财务管理服务、审计服务、招聘服务、培训服务、集中采购服务、建筑工程劳务、安装工程劳务、交通运输服务、物流辅助服务、体育文化服务、旅游服务、娱乐服务、网络通信服务、金融服务、保险服务，以及其他未列明的服务劳务。

5) Services. Services include market survey, marketing planning, agency, design, consulting, administrative services, technical services, contract research and development, maintenance services, legal services, financial services, audit, recruitment, training, centralized procurement, etc.

6. 哪些居民企业需要填报国别报告？

6. What kind of resident enterprise is required to file the Country-by-Country Report?

答：存在下列情形之一的居民企业，应当在报送《关联申报表》时，填报国别报告：

A: Tax resident enterprises that fall in to any of the following categories shall file the Country- by-Country Report at the time of

submitting their Annual Related Party Transactions Reporting Forms:

(一) 该居民企业为跨国企业集团的最终控股企业，且其上一会计年度合并财务报表中的各类收入金额合计超过55亿元。

最终控股企业是指能够合并其所属跨国企业集团所有成员实体财务报表的，且不能被其他企业纳入合并财务报表的企业。

成员实体应当包括：1. 实际已被纳入跨国企业集团合并财务报表的任一实体。2. 跨国企业集团持有该实体股权且按公开证券市场交易要求应被纳入但实际未被纳入跨国企业集团合并财务报表的任一实体。3. 仅由于业务规模或者重要性程度而未被纳入跨国企业集团合并财务报表的任一实体。4. 独立核算并编制财务报表的常设机构。

1) The resident enterprise is the ultimate holding company of a multinational enterprise's group having total consolidated group revenue of more than 5.5 billion RMB during the fiscal year immediately preceding the reporting fiscal year as reflected in its consolidated financial statements for such preceding fiscal year.

Ultimate holding company is the enterprise that can consolidate the financial statements of all constituent enterprises that belong to its multinational enterprise group and cannot be included in the consolidated financial statements of another enterprise.

Constituent enterprises shall include:

Any enterprise that is included in the consolidated financial statements of the multinational enterprise group.

Any enterprise would be included in the consolidated financial statements of the multinational enterprise group, if equity interest in such enterprise were traded on a public securities exchange.

Any enterprise is excluded from the consolidated financial statements of the multinational enterprise group solely on size or materiality grounds.

Any permanent establishment that prepares a separate financial statement.

（二）该居民企业被跨国企业集团指定为国别报告的报送企业。

豁免规定：最终控股企业为中国居民企业的跨国企业集团，其信息涉及国家安全的，可以按照国家有关规定，豁免填报部分或者全部国别报告。

2) The resident enterprise that has been appointed by the MNE group to file the Country-by-Country Report.

The Country-by-Country Report is to disclose information relating to the global income, taxes and business activities of all constituent enterprises of the multinational enterprise group to which the ultimate holding company belongs on a country-by-country basis.

7. 《关联申报表》有哪些申报方式？

7. What are the methods for the declaration of Forms for Related-Party Transactions?

答：企业可以通过电子税务局（网上申报）、直接上门申报两种方式进行关联申报。为了节省纳税人的办税时间，建议优先选择电子税务局（网上申报）方式申报。如果纳税人需要更正已提交给税务机关的关联申报表，也可以通过电子税务局办理。

A: There are two ways for enterprise to make declaration of Related-Party Transactions: electronic tax bureau (e-Filing) and door-to-door declaration. In order to save your time, Taxpayers are encouraged to take the priority of electronic tax bureau (e-Filing) for declaration. It can also be processed through the electronic tax bureau, if submitted forms are needed to be corrected.

电子税务局的申报路径如下：通过互联网登陆国家税务总局广东省电子税务局网站(<https://www.etax-gd.gov.cn/>)，或者百度搜索“国家税务总局广东省电子税务局”，进入网站后，点击顶层主栏目的“我要办税”，进入后点击“税费申报及缴纳”，系统界面转换至“申报缴纳”界面，点击界面左侧的“申报清册”-“其他申报”，界面右侧自动显示“其他申报”的申报表格界面，下拉菜单至页末，选择第28项“关联业务往来报告表”，点击填写申报表。申报具体操作详见《广东省电子税务局关联申报操作指引》，申报表的填写范例详见《广东省税务局企业年度关联业务往来报告表（2016年版）填报

范例及要点》。

The e-Filing process is as below: login the website of Guangdong Provincial Tax Service, STA(<https://www.etax-gd.gov.cn/>) via internet, after entering the website, click on the top main column "Apply for Tax Issue", then click on "Declaration and Tax-paying", the system will be converted to "Declaration", click on the left side of the interface "Declaration List "- "Other Declaration", the form declaration interface named "Other Declaration" will be show automatically on the right side. Drop-down menu to the end, select item 28" Annual Reporting Forms for Related-Party Transactions ", click fill out the declaration form. For detail process of the declaration, please refer to "Processing guidelines for e-Filing of Related-Party Transactions by Guangdong Provincial Tax Service, STA ". The filling form examples, please refer to" Examples and Key Points of Annual Reporting Forms for Related-Party Transactions (2016version) by Guangdong Provincial Tax Service, STA "

电子税务局的更正申报路径如下：我要办税-税费申报及缴纳-申报更正，选择对应的关联申报表进行更正申报。

The correction of e-Filing is as follows: Apply for Tax Issue-Declaration and Tax-paying -Declare correction, please select the corresponding Forms for Related-Party Transactions to

correct the declaration.

二、同期资料常见问题解答

B. FAQs for Transfer Pricing Documentation

8. 哪些企业需要准备同期资料？

8. What kind of enterprise is required to prepare the transfer pricing documentation?

答：同期资料包括主体文档、本地文档和特殊事项文档。每种文档分别设定准备条件，企业结合自身情况，只要满足其中一种文档的准备条件就要准备相应的同期资料文档，因此企业有可能需要同时准备多种文档。同期资料准备方面的问题解答详见《广东省税务局关联申报和同期资料税收政策问答》。

A: Transfer Pricing Documentation includes master file, local file and special issue file. Enterprise should make cross-reference to the thresholds in respect of each kind of document, as long as one of the threshold is meet, the corresponding Transfer Pricing Documentation are required to be prepared. Thus, enterprise may need to prepare multiple Transfer Pricing Documentations simultaneously. For more FAQs for Transfer Pricing Documentation, please refer to “The Question-and-Answer to the Regulations on Related Party Transactions Reporting and Transfer Pricing Documentation, by Guangdong Provincial Tax Service, STA”

（一）需要准备主体文档的企业

1) Enterprise that shall prepare a master file

符合下列条件之一的企业，应当准备主体文档：

1. 年度发生跨境关联交易，且合并该企业财务报表的最终控股企业所属企业集团已准备主体文档。

2. 年度关联交易总额超过10亿元。

Any enterprise that meets one of the following criteria shall prepare a master file

a) The enterprise that has conducted cross-border related party transactions during the tax year concerned, and the MNE group to which the ultimate holding company that consolidates the enterprise belongs, has prepared a master file.

b) The annual total amount of the enterprise's related party transactions exceeds 1 billion RMB.

(二) 需要准备本地文档的企业

2) Enterprise that shall prepare a local file

年度关联交易金额符合下列条件之一的企业，应当准备同期资料本地文档：

Any enterprise that meets one of the following criteria during the fiscal year shall prepare a local file:

1. 有形资产所有权转让金额（来料加工业务按照年度进出口报关价格计算）超过2亿元。

2. 金融资产转让金额超过1亿元。

3. 无形资产所有权转让金额超过1亿元。

4. 其他关联交易金额合计超过4000万元。

另外，根据《特别纳税调查调整及相互协商程序管理办法》（国家税务总局公告2017年第6号）第二十八条的规定，企业为境外关联方从事来料加工或者进料加工等单一生产业务，或者从事分销、合约研发业务，如出现亏损，无论是否达到《42号公告》中的同期资料准备标准，均应当就亏损年度准备同期资料本地文档。

a) The annual related party transfer of ownership of tangible assets exceeds 200 million RMB(for toll manufacturing transaction, the amount is calculated using the import/export customs declaration prices).

b) The annual related party transfer of financial assets exceeds 100 million RMB.

c) The annual related party transfer of ownership of intangibles exceeds 100 million RMB.

d) The annual total amount of other related party transactions exceeds 40 million RMB.

另外，根据《特别纳税调查调整及相互协商程序管理办法》（国家税务总局公告2017年第6号）第二十八条的规定，企业为境外关联方从事来料加工或者进料加工等单一生产业务，或者从事分销、合约研发业务，如出现亏损，无论是否达到《42号公告》中的同期资料准

备标准，均应当就亏损年度准备同期资料本地文档。

Furthermore, as stated in Article 28 of the Notice No .42 of the STA, enterprises engaged in simple manufacturing such as toll processing or processing with imported materials, simple distribution or contract research and development, if losses are incurred, they should prepare local file for the loss year whether or not the criteria for preparing Transfer Pricing Documentation stated in Notice 42 are met.

(三) 需要准备特殊事项文档的企业

3) Enterprise that shall prepare a local file

特殊事项文档包括成本分摊协议特殊事项文档和资本弱化特殊事项文档。

Special issue files include special issue file on cost contribution agreements and special issue file on thin capitalization.

1. 企业签订或者执行成本分摊协议的，应当准备成本分摊协议特殊事项文档。

2. 企业关联债资比例超过标准比例需要说明符合独立交易原则的，应当准备资本弱化特殊事项文档。

1) An enterprise that enters into or implements a cost contribution agreement shall prepare a special issue file for the cost contribution agreement.

2) An enterprise with a related party debt-to-equity ratio

exceeding the threshold shall prepare a special issue file on thin capitalization to demonstrate its conformity with the arm's length principle.

(四) 可以免除准备同期资料的企业

4) Enterprise that exempted from preparing Transfer Pricing Documentation

企业符合以下情形之一的，可免除准备全部或部分同期资料：

If an enterprise meets one of the following criteria, it may be exempted from preparing all or part of Transfer Pricing Documentation.

1. 企业执行预约定价安排的，可以不准备预约定价安排涉及关联交易的本地文档和特殊事项文档，且关联交易金额不计入《42号公告》第十三条规定的关联交易金额范围。

1) Enterprises with effective advance pricing agreements in place may choose not to prepare local file and special issue file with respect to the related party transactions covered by such advance pricing agreements, and the amount of these related party transactions is excluded from the calculation of the thresholds stipulated in Articles 13 of Notice No .42.

2. 企业仅与境内关联方发生关联交易的，可以不准备主体文档、本地文档和特殊事项文档。

2) Enterprises with only domestic related party transactions may choose not to prepare master file, local file and special issue file.

9. 企业应在什么期限内完成同期资料的准备？

9. What is the timing for enterprises to prepare the transfer pricing documentation?

答：同期资料主体文档应当在企业集团最终控股企业会计年度终了之日起12个月内准备完毕；本地文档和特殊事项文档应当在关联交易发生年度次年6月30日之前准备完毕。

A: A master file shall be completed within 12 months of the fiscal year end of the ultimate holding company of the enterprise group; local file and special issue file shall be completed by 30 June of the year following the year during which the related party transactions occur.

纳税人应当自税务机关要求之日起30日内提供同期资料，也可以准备好同期资料后主动提交给主管税务机关。企业因不可抗力无法按期提供同期资料的，应当在不可抗力消除后30日内提供同期资料。

Transfer Pricing Documentation shall be submitted within 30 days after receiving a request from the tax administrations. Taxpayers may also take the initiative to submit the Transfer Pricing Documentation to the tax administrations in time of

completion. Enterprises that fail to submit Transfer Pricing Documentation due to an event of force majeure shall submit the Transfer Pricing Documentation within 30 days after the event of force majeure ceases to prevent the submission

10. 同期资料的保存有什么规定？

10. What are the requirements for retention of transfer pricing documentation?

答：同期资料应当自税务机关要求的准备完毕之日起保存10年。企业合并、分立的，应当由合并、分立后的企业保存同期资料。

Transfer Pricing Documentation shall be kept for 10 years from the completion date of the preparation as required by the tax administrations. In the event of merger or divestiture, the relevant Transfer Pricing Documentation shall be kept by the surviving enterprise after the merger or divestiture.

三、关联申报表的易错点归纳

3. Error-prone of Forms for Related-Party Transactions

1. 《A000000 企业所得税年度纳税申报基础信息表》与《G100000 中华人民共和国企业年度关联业务往来汇总表》的勾稽关系

1) Interval relationship in-between<A000000Basic Information Form of Corporate Income Tax Annual Filling> and <G100000

People's Republic of China Enterprise Annual Summary of Related Party Transactions Form

纳税人在进行企业所得税年度纳税申报时,要注意所得税年度申报表《A000000 企业所得税年度纳税申报基础信息表》中的“202 存在境外关联交易”项目的勾选,如果勾选是,则意味着本年度企业存在与境外关联企业的交易,相应的《G100000 中华人民共和国企业年度关联业务往来汇总表》“境外关联交易金额”的合计数不可以为零。

A000000 企业所得税年度纳税申报基础信息表				
基本经营情况 (必填项目)				
101 纳税申报企业类型 (填写代码)		102 分支机构就地纳税比例 (%)		
103 资产总额 (填写平均值, 单位: 万元)		104 从业人数 (填写平均值, 单位: 人)		
105 所属国民经济行业 (填写代码)		106 从事国家限制或禁止行业	<input type="checkbox"/> 是 <input type="checkbox"/> 否	
107 适用会计准则或会计制度 (填写代码)		108 采用一般企业财务报表格式 (2019 年版)	<input type="checkbox"/> 是 <input type="checkbox"/> 否	
109 小型微利企业	<input type="checkbox"/> 是 <input type="checkbox"/> 否	110 上市公司	是 (<input type="checkbox"/> 境内 <input type="checkbox"/> 境外) <input type="checkbox"/> 否	
有关涉税事项情况 (存在或者发生下列事项时必填)				
201 从事股权投资业务	<input type="checkbox"/> 是	202 存在境外关联交易	<input checked="" type="checkbox"/> 是	

G100000 中华人民共和国企业年度关联业务往来汇总表					
行次	关联交易类型	100 关联交易信息			交易总金额
		境外关联交易金额	境内关联交易金额	关联交易合计	
		1	2	3=1+2	4
1	有形资产所有权出让				
2	有形资产所有权受让				
3	无形资产所有权出让				
4	无形资产所有权受让				
5	有形资产使用权出让				
6	有形资产使用权受让				
7	无形资产使用权出让				
8	无形资产使用权受让				
9	金融资产出让				
10	金融资产受让				
11	融入资金利息支出				-----
12	融出资金利息收入				-----
13	提供劳务收入				
14	接受劳务支出				
15	交易合计 = 1+2+...+14				

Taxpayers should pay attention to “item 202” of < A000000> when preparing annual corporate income tax returns. If select “yes”, it means that there are transactions with overseas related

enterprises in this year, correspondingly, “Overseas Related Party Transactions Amount” of <G100000 People's Republic of China Enterprise Annual Summary of Related Party Transactions Form> cannot be zero.

A000000 Basic Information Form of Corporate Income Tax Annual Filing			
Basic Operation Information (Items Must Be Filled In)			
101 Type of the enterprise (fill in the code)		102 Percentage (%) of corporate income tax paid in	
103 Total asset (fill in the average amount, Unit: RMB)		104 Number of employees (fill in the average amount)	
105 Industry the enterprise belongs to (fill in the code)		106 Engaged in the industry which is restricted or	Yes <input type="checkbox"/> No <input type="checkbox"/>
107 Applicable accounting standards or accounting		108 Apply the financial reporting form at for general	Yes <input type="checkbox"/> No <input type="checkbox"/>
109 Small and low-profit enterprise	Yes <input type="checkbox"/> No <input type="checkbox"/>	110 Listed Company	Yes <input type="checkbox"/> No <input type="checkbox"/>
Items related to taxation (fill in if the Enterprise engages in the transactions below)			
201 Engaged in equity investment	Yes <input type="checkbox"/>	202 Cross border related party transactions	Yes <input type="checkbox"/>

Row	People's Republic of China Enterprise Annual Summary of Related Party Transactions Form				Total Amount
	100 Information of Related Party Transactions				
	Type of Related Party Transactions	Overseas Related Party Transactions Amount	Domestic Related Party Transactions Amount	Total Amount of Related Party Transactions	
		1	2	3 = 1 + 2	
1	Sales of Ownership of Tangible Assets				
2	Purchases of Ownership of Tangible Assets				
3	Sales of Ownership of Intangible Assets				
4	Purchases of Ownership of Intangible Assets				
5	Sales of Right to Use Tangible Assets				
6	Purchases of Right to Use of Tangible Assets				
7	Sales of Right to Use Intangible Assets				
8	Purchases of Right to Use Intangible Assets				
9	Sales of Financial Assets				
10	Purchases of Financial Assets				
11	Interest Expense on Financing				_____
12	Interest Income on Financing				_____
13	Service Income				
14	Service Expense				
15	Total = 1 + 2 + ... + 14				

2. 来料加工业务应填在《G102000有形资产所有权交易表》，不应填在《G108000 关联劳务表》

2) Toll manufacturing transaction should be filled in <G102000 Transactions of Ownership of Tangible Assets Form>, not the <G108000 Services Form>.

纳税人与境外关联方发生来料加工业务，应将关联交易金额按照

原材料—来料加工”（按照企业年度进口报关价格计算）、产品（商品）—来料加工（按照企业年度出口报关价格计算）分别填写在《G102000有形资产所有权交易表》对应栏次。

G102000

有形资产所有权交易表					
行次	关联交易类型	关联方名称	关联交易内容	交易金额	比例
	1	2	3	4	5
1	境外关联 有形资产 所有权出让 (前5位)				
2					
3					
4					
5					
6	-----	其他关联方	-----		
7	境外关联有形资产所有权出让小计				
8	境内关联 有形资产 所有权出让 (前5位)				
9					
10					
11					
12					
13	-----	其他关联方	-----		
14	境内关联有形资产所有权出让小计				
15	境内外关联和非关联有形资产所有权出让合计				100%
16	境外关联 有形资产 所有权受让 (前5位)				
17					
18					
19					
20					
21	-----	其他关联方	-----		
22	境外关联有形资产所有权受让小计				
23	境内关联 有形资产 所有权受让 (前5位)				
24					
25					
26					
27					
28	-----	其他关联方	-----		
29	境内关联有形资产所有权受让小计				
30	境内外关联和非关联有形资产所有权受让合计				100%

If the taxpayer have toll manufacturing transactions with overseas related party, the amount of the related party transaction shall be filled in <G102000 Transactions of Ownership of Tangible Assets Form> , the filling in amount of related party transaction should be on the basis of raw material-- toll manufacturing "(calculated according to the enterprise's annual import declaration

price) and the product (goods) -- toll manufacturing (calculated according to the enterprise's annual export declaration price).

G102000

Transactions of Ownership of Tangible Assets Form					
Row	Type of Related Party Transactions	Name of Related Party	Transaction Description	Transaction Amount	Percentage
	1	2	3	4	5
1	Sales of Ownership of Tangible Assets to Overseas Related Parties (Top 5 Transactions)				
2					
3					
4					
5					
6		Other Overseas Related Parties			
7	Sub-total of Sales of Ownership of Tangible Assets to Overseas Related Parties				
8	Sales of Ownership of Tangible Assets to Domestic Related Parties (Top 5 Transactions)				
9					
10					
11					
12					
13		Other Domestic Related Parties			
14	Sub-total of Sales of Ownership of Tangible Assets to Domestic Related Parties				
15	Total Sales of Ownership of Tangible Assets to Overseas and Domestic Related and Unrelated				
16					100%
17	Purchases of Ownership of Tangible Assets from Overseas Related Parties (Top 5 Transactions)				
18					
19					
20					
21					
22		Other Overseas Related Parties			
23	Sub-total of Purchases of Ownership of Tangible Assets from Overseas Related Parties				
24	Purchases of Ownership of Tangible Assets from Domestic Related Parties (Top 5 Transactions)				
25					
26					
27					
28					
29		Other Domestic Related Parties			
30	Sub-total of Purchases of Ownership of Tangible Assets from Domestic Related Parties				
	Total Purchases of Ownership of Tangible Assets from Overseas and Domestic Related and Unrelated				
					100%

3. 与关联方的融通资金业务在年度内发生借入或借出资金余额变动的,应视为新的关联债权债务,分多笔在《G107000 融通资金表》中填报

3) If changing of the balance of borrowed or lent of related party financing within the year, the changing shall be regarded as a new related party rights or liabilities, each transaction balance of which shall be filled in <G107000 Financing Form>.

(1) 纳税人应逐笔填报所发生的关联借入或借出资金情况。年度内偿还(收回)部分关联借入(借出)资金的,该笔剩余关联借入(借出)资金视同新一笔关联债务(债权),重新填报。

(2) 第6和7列“境外关联交易金额(利息)”和“境内关联交

易金额（利息）”填报：直接或者间接取得关联债权投资而实际列支的利息、支付给关联方的关联债权性投资担保费或者抵押费、特别纳税调整重新定性的利息、融资租赁的融资成本、关联债权性投资有关的金融衍生工具或者协议的名义利息、取得的关联债权性投资产生的汇兑损益及其他具有利息性质的费用。

(1) Taxpayer shall fill in each amount of borrowed or lent funds. If part of the borrowed (lent) funds are repaid (recovered) within the year, the remaining borrowed (lent) funds shall be regarded as a new related party debt (creditor's rights) and need to be re-filled in.

(2) 第6和7列“境外关联交易金额（利息）”和“境内关联交易金额（利息）”填报：直接或者间接取得关联债权投资而实际列支的利息、支付给关联方的关联债权性投资担保费或者抵押费、特别纳税调整重新定性的利息、融资租赁的融资成本、关联债权性投资有关的金融衍生工具或者协议的名义利息、取得的关联债权性投资产生的汇兑损益及其他具有利息性质的费用。

(2) Column 6 "Amount of Overseas Related Party Transactions (Interests)" and column 7" Amount of Domestic Related Party Transactions (Interests)" include the following items: interest actually charged for direct or indirect acquisition of debt investment of related party, guarantee fee or mortgage fee of debt investment of related party that paid to related party, interest

reclassified by special tax adjustment, financing cost of financial lease, nominal interest on financial derivatives or agreements of debt investment of related party, exchange gains and losses arising from acquirement of debt investment of related party and other expenses of interest nature.

4. 《G109000权益性投资表》填报中容易出现错误

(1) 纳税人在填报《G109000权益性投资表》中，要注意表格中不同部分的填报口径存在较大差异，其中第1列、2列、3列均为“月初数加月末数的平均数”，而第4列“平均权益投资金额”要填写“所有者权益金额”、“实收资本（股本）+资本公积之和”、“实收资本（股本）”三者中最大的数。

G109000

权益性投资表					
100权益性投资情况					
行次	月份	所有者权益金额	实收资本（股本）金额	资本公积金额	平均权益投资金额
		1	2	3	4
1	1				
2	2				
3	3				
4	4				

4) Error-prone of < Equity Investments Form >

(1) Pay attention to the material differences when filling in different parts of the form, columns 1,2 and 3 are figures on "average of the balance of the beginning of the month plus the end of the month ", And the fourth column "Average Amount of Equity Investments" should fill in the largest amount of the following three figures: "owner's equity amount "," paid-in capital (equity)+ the sum of capital reserves "," paid-in capital (equity)" .

Equity Investments Form					
100 Status of Equity Investments					
Row	Month	Shareholder's Equity	Paid-in Capital	Capital Reserve	Average Amount of Equity
		1	2	3	4
1	1				
2	2				
3	3				
4	4				

(2) 200权益性投资股息、红利分配情况以及300权益性投资股息、红利分配给前5位股东情况，填写口径是“本报告年度内企业股东会或股东大会作出利润分配或者转股决定分配的股息、红利金额”，并非实际进行分配的金额。

200权益性投资股息、红利分配情况				
股息、红利金额 1=2+3+4+5	其中分配给境外股东股息、红利金额		其中分配给境内股东股息、红利金额	
	境外关联方股东 2	境外非关联方股东 3	境内关联方股东 4	境内非关联方股东 5
300权益性投资股息、红利分配给前5位股东情况				
行次	股东名称	股东类型	国家(地区)	股息、红利金额
1				
2				
3				
4				
5				

(2) 200 Dividend from Equity Investments, Distribution of dividend and 300 Dividend from Equity Investments, Distribution of Dividend to Top 5 Largest Shareholders, should fill in the numbers of "the amount of profit distribution or dividends, bonuses announced by shareholders meeting in the reporting year", not the numbers of amount actually distributed.

200 Distribution of Dividend from Equity Investments				
Amount of Dividend Distributed 1=2+3+4+5	Amount Distributed to Overseas Shareholders		Amount Distributed to Domestic Shareholders	
	Overseas Related Party Shareholders 2	Overseas Unrelated Party Shareholders 3	Domestic Related Party Shareholders 4	Domestic Unrelated Party Shareholders 5
300 Distribution of Dividend to Top 5 Largest Shareholders				
Row	Name of Shareholder	Type of Shareholder	Country(Region)	Amount of Dividend Distributed
1				
2				
3				
4				
5				

5. 应根据年度实际对外支付费用填写《对外支付款项情况表》

5) <Outbound Payments Status Form> should be filled in based on the numbers of actual annual external payments

纳税人填写《对外支付款项情况表》的口径应为当年度实际向境外机构或者境外个人支付的各类款项。该表格的填写按照“收付实现制”口径，而非“权责发生制”，因此包含以前年度已做税前扣除未对外支付，在当年度对外支付的款项等。

<Outbound Payments Status Form> includes all kinds of payments actually pay to overseas institutions or individuals within the year. The form is filled in basis of "cash basis" rather than the "accrual basis ", accordingly, it should include the payments that pay in exactly this year but been deducted previously and yet been paid.

6. 填报《境外关联方信息表》需要注意的几个易错项目

6) Error-prone of < Information of Overseas Related Parties Form>

(1) 填报“实际税负”时， $\text{实际税负} = \text{实际缴纳所得税性质的税种的税款金额（扣除各种税收返还）} \div \text{所得税性质的税种的应纳税所得额} \times 100\%$ 。

(1) “Effective tax burden”= the amount of tax of income tax nature that paid (less all kinds of tax returns) \div the taxable income of income tax nature $\times 100\%$.

(2) 填报“享受所得税性质的税种的税收优惠”时，要填报境外关联方在所在国享受所得税性质的税种的税收优惠（包括加计扣除、减计收入、税收返还、税率或税额减免等），其他税种性质的优惠无需填报。

(2) "Applicable Preferential Income Tax Treatment" shall be reported the followings: the tax preference of income tax nature that enjoyed by overseas related parties in the located country (including additional deductions, reduced income, tax return, tax rate or tax relief, etc.) , the preference other taxes shall not be reported.

(3) 若境外关联方属于“上市公司”，则“上市股票代码”和“上市交易所”栏为必填项。

(3) If an overseas related party belongs to a "listed company ", the" stock code "and" stock exchange "columns are required.

(4) “记账本位币”一栏是填写境外关联方实际适用的记账本位币种。

(4) The "Functional Currency" column is to fill in the currency that actually applicable to overseas related party for book keeping.

(5) 纳税人在填报境外关联方信息表中一定要注意表格的完整性，避免申报信息不通过的情形出现。

G112000											
境外关联方信息表											
序号: 01											
纳税人名称				注册地址		国家(地区)					
纳税人识别号				经营地址		国家(地区)					
经营范围											
适用所得税性质的税种名称				实际税负		注册资本		币种		金额	
享受所得税性质的税种的税收优惠											
所属行业				所在国纳税年度起始日期				所在国纳税年度截止日期			
独立法人		是 <input type="checkbox"/> 否 <input type="checkbox"/>		法定代表人或负责人		独立核算		是 <input type="checkbox"/> 否 <input type="checkbox"/>		编制个别财务报表	
上市公司		是 <input checked="" type="checkbox"/> 否 <input type="checkbox"/>		股票代码		上市交易所		记账本位币			

(5) Taxpayer shall check the < Information of Overseas Related Parties Form> for completeness, preventing the trouble of declaration failure.

G112000

Information of Overseas Related Parties Form

Index: 01

Name of Taxpayer		Registered Address		Country (Region)							
Taxpayer Identification Number		Business Address		Country (Region)							
Business Scope											
Name of Applicable Income Tax		Effective Tax Burden		Registered Capital		Currency		Amount		Total Investment	
Applicable Preferential Income Tax Treatment											
Industry the Enterprise Belongs to		Commencement Date of the Tax Year		Closing Date of							
Independent Legal Entity		Yes <input type="checkbox"/> No <input type="checkbox"/>		Legal Representative or		Independent Accounting		Yes <input type="checkbox"/> No <input type="checkbox"/>		Individual Financial	
Listed Company		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		Stock Code		Stock Exchange		Functional Currency			

7. 《年度关联交易财务状况分析表》必须在“划分标准说明”中添加成本、费用的划分标准

7) "Description of Allocation Method" column of < Financial Analysis of Enterprise's Annual Related Party Transaction Form > must be filled in classification standard of cost and expense

纳税人在填报《年度关联交易财务状况分析表》(包括个别报表和合并报表)时,对能够准确划分清楚的成本、费用以及不能准确划分而采取其他方式划分的成本费用,都要在划分标准中进行说明。

G113010					
年度关联交易财务状况分析表（报告企业个别报表信息）					
行次	项 目	年 月 日至 年 月 日			
		境外关联交易	境外非关联交易	境内关联交易	境内非关联交易
		1	2	3	4
1	一、营业收入				5=1+2+3+4
2	其中：主营业务收入				
3	减：营业成本				
4	其中：主营业务成本				
5	营业税金及附加				
6	其中：主营业务税金及附加				
7	销售费用				
8	管理费用				
9	财务费用				
10	资产减值损失				
11	加：公允价值变动收益（损失以“-”号填列）				
12	投资收益（损失以“-”号填列）				
13	其中：对联营企业和合营企业的投资收益				
14	二、营业利润（亏损以“-”号填列）=1-3-5-7-8-9-10+11+12				
15	加：营业外收入				
16	减：营业外支出				
17	其中：非流动资产处置损失				
18	三、利润总额（亏损总额以“-”号填列）=14+15-16				
19	减：所得税费用				
20	四、净利润（净亏损以“-”号填列）=18-19				
划分标准说明					

When filling in the < Financial Analysis of Enterprise's Annual Related Party Transaction Form > (including individual statements and consolidated statements), taxpayer shall give clear indication of allocation methods of costs, expenses that can be accurately divided and of other methods using to allocate the costs, expenses that cannot be accurately divided.

G113010

Financial Analysis of Enterprise's Annual Related Party Transaction Form (Individual Financial Statements of the Reporting Entity)

Row	Item	yymm/dd - yy/mm/dd				Total
		Overseas Related	Overseas Non-related	Domestic Related	Domestic Non-related	
		1	2	3	4	5=1+2+3+4
1						
2	Including: Income from Main Operations					
3	Less: Cost of Operations					
4	Including: Cost of Main Operations					
5	Business Tax and Surcharges					
6	Including: Business Tax and Surcharges for Main Operations					
7	Less: Selling Expenses					
8	Less: Administrative Expenses					
9	Less: Financial Expenses					
10	Assets Impairment Losses					
11	Add: Gain/Losses due to the Changes in Fair Value (Loss should be shown with "-")					
12	Add: Investment Income (Loss should be shown with "-")					
13	Including: Investment Income from Associates and Joint Ventures					
14	2. Operating Profit (Loss should be shown with "-") = 1-3-5-7-8-9-10+11+12					
15	Add: Non-operating Income					
16	Less: Non-operating Expenses					
17	Including: Loss on Disposal of Non-current Assets					
18	3. Profit Before Tax (Loss should be shown with "-") = 14+15-16					
19	Less: Income Tax Expenses					
20	4. Net Profit after Tax (Loss should be shown with "-") = 18-19					
Description of Allocation Method						

8. 《G114010国别报告-所得、税收和业务活动国别分布表》

8. <G114010 Country-by-country Report - Country Tables of Income, Taxation and Operational Activities>

符合报送国别报告条件的纳税人，在填报该表格时需要注意将集团的成员实体按照所在国别地区进行汇总填报，如果在任一国家（地区）均不构成居民企业的成员实体，应当在本表中另起一行按照无国家（地区）汇总填报。

“已缴纳企业所得税（收付实现制）”和“本年度计提的企业所得税”填报的口径不同，前者为该国家或地区所有成员实体实际缴纳的企业所得税总额，后者为该国家或地区所有成员实体依据应纳税所得额计提的当期所得税总额

G114010										
国别报告—所得、税收和业务活动国别分布表										
跨国企业集团名称:										
会计年度: 年 月 日至 年 月 日										
国家(地区)	收入			税前利润(亏损)	已缴纳企业所得税 (收付实现制)	本年度计提的 企业所得税	注册资本	留存收益	雇员人数	有形资产 (除现金及现金等价物)
1	非关联方 2	关联方 3	总计 4=2+3	5	6	7	8	9	10	11

Taxpayers who meet the criteria for Country-by-country Report should fill in the grid by summarizing group member entities by country or region. If member entities are not resident enterprise in any country (region), in this case, this shall be summed and filled in a separate line as no country (region) summary. The filling-in requirements of “corporate income tax actually paid (cash basis)” and “accrued corporate income tax within the year” are different. The former is the total amount of corporate income tax that actually

paid by all member entities in the same country or region, and the latter is the total amount of current corporate income tax calculated on the basis of taxable income within the year by all member entities in the same country or region.

G114011

Overview of Allocation of Income, Taxes and Business Activities by Tax Jurisdiction

Name of the MNE Group:

Fiscal Year Concerned:

Tax Jurisdiction	Revenues			Profit (Loss) Before Income Tax	Income Tax Paid (on cash basis)	Income Tax Accrued-Current Year	Stated Capital	Accumulated Earnings	Number of Employees	Tangible Assets other than Cash and Cash Equivalents
	Unrelated Party	Related Party	Total							
1	2	3	4	5	6	7	8	9	10	11