

1. Record Nr.	UNINA9910350209703321
Autore	Li Jian
Titolo	Transfer Pricing in China : Concepts, Controls, Practices, and Audit Assessment / / by Jian Li, Alan Paisey
Pubbl/distr/stampa	Singapore : , : Springer Nature Singapore : , : Imprint : Palgrave Macmillan, , 2019
ISBN	9789811376894 9811376891
Edizione	[1st ed. 2019.]
Descrizione fisica	1 online resource (XXI, 193 p. 47 illus.)
Disciplina	346.07
Soggetti	Commercial law Corporation law Common law Business Asia Asia - Economic conditions Business Law Common Company Law Asian Business Asian Economics
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	1. Contextual Considerations -- 2. The Concept of Transfer Pricing -- 3. Variable Terms and Conditions in Different Industries -- 4. Chinese Business Models -- 5. Transfer Pricing Methods -- 6. Company Preparation -- 7. Policy Development on Transfer Pricing -- 8. International Tax Risks and Chinese Enterprises -- 9. Using the Profit Split Method for Intangible Assets -- 10. Profit from Intangibles -- 11. An Issue for a High-Technology Company -- 12. Falling Transactions with Rising Fees -- 13. Tax Haven Victim -- 14. Exports on the Cheap -- 15. System Design for a Pharmaceutical Company -- 16. Expansion into Asia -- 17. A Company Converting to Realism -- 18. Footsteps to Fortune -- 19. Dates of Payment as an Asset -- 20. Obvious Methods May Not Apply -- 21. Clearly Exported Profits -- 22. The Intricacies of

Transferring Service Assets -- 23. Supermarket Implants -- 24. Investigation of High Profit Company -- 25. Research and Development in Beijing -- 26. Outbound Service Fee Payment in Qingdao City -- 27. Value Chain Analysis Investigation in Shenyang City -- 28. A Linear Regression Approach for Adjusting Transfer Pricing -- 29. Resale Prices in Test of Transfer Pricing -- 30. Transfer Pricing Adjustments and Differential Products -- 31. Significant Payments of Royalties -- 32. Domestic Related Company Transactions -- 33. Royalty Fees Transferring Profits -- 34. Global Financial Crisis Only an Excuse -- 35. Direct View of Priorities -- 36. For the Future.

---

## Sommario/riassunto

This book offers up to date insights into the exciting world of China's extensive economic activity through the pervasive and often secretive practice of transfer pricing. It begins with an explanation of transfer pricing itself and goes on to explore how intricately it can infiltrate the trading practices of the commercial lives of both foreign companies in China and Chinese companies expanding to other countries. A review of the main industries in China also considers their possible future uncertainties. China has joined other authorities in actively legislating and organizing a regime to implement its arm's length policy, as related in Part I of the book on concepts and controls. This is then followed by Part 2 which is devoted to a collection of cases showing the breadth and variability of companies actively seeking to maximise their profits, while Part 3 of the book gives a rare record of the order of priorities exercised by one hundred Chinese tax officers engaged in auditing company performance. The book ends with a summary of the future trends, and activities that regulatory authorities are likely to undertake. Jian Li is a senior partner of Kunda China, a transfer pricing boutique consulting firm in China. As a well-known Chinese transfer pricing expert, he has provided transfer pricing design, documentation and dispute resolution services to multinationals for over fifteen years. Alan Paisey was formerly head of administrative studies at Bulmershe College, University of Reading, UK. In addition to writing non-fiction books, including three on Transfer Pricing with Jian Li, Educational Management, Military History and Biographies, he has now published three novels, A Bond to Serve, A Rum Affair, and Lyndsey.

---