

Special Tax Adjustment Management and Value Added Taxation Reform Seminar 2009

WWW.NOPPEN.COM.CN

SHANGHAI: [Crowne Plaza Century Park] 20th - 21st February 2009

SHENZHEN: [Crowne Plaza Shenzhen] 13th - 14th March 2009

BEIJING: [Marriott Hotel West] 20th - 21st March 2009



121 CASES WERE PUT ON RECORD IN 2008, 70 CASES WERE SETTLED

SPEAKERS

Huang Xiao Li
Anti-Avoidance Department
State Administration of Taxation

Bibo HUANG
International Taxation Management Department
Zhejiang Provincial Office, SAT

Daxin SHENG
International Taxation Management Department
Jiangsu Provincial Office, SAT

Hai ZHU
International Taxation Management Department
Suzhou Provincial Office, SAT

Senior Officer
Import & Export Rebate Department
Shanghai Office, SAT

Liantang HE
Anti-Avoidance Department, Large Enterprises Division
State Administration of Taxation

Senior Officer
Value Added Department, Cargo and Service Division
State Administration of Taxation

Huajie WANG
International Taxation Management Department
Tanjing Office, SAT

Wei ZOU
Turnover Taxation Department
Liaoning Provincial Office, SAT

Zhenqiu WANG
International Taxation Department
Guangdong Provincial Office, SAT

Senior Officer
Turnover Taxation Department
Guangdong Provincial Office, SAT

Lixin ZENG
International Taxation Department
Shenzhen office, SAT

Senior Officer
Inland Revenue Department
The Government of Hong Kong Special Administration Region

Presenting Sponsor



Documentation Sponsor

Rödl & Partner

Noppen Taxation Series Sponsors

Caplin & Drysdale

Transfer Pricing
Associates

NERA
Economic Consulting
诺恒经济咨询

中税
China Tax Agency



Hendersen
Tax and

Noppen Taxation Media Partners

FT 中文网
FTChinese.com

GBF BUSINESS CHINA FOCUS
www.gbfnetwork.com www.cbfanet.cn

证券之星
www.STOCKSTAR.com

Interfax
CHINA

CCH
a Wolters Kluwer business

金融界
JRJ.COM

On November 10, 2008 during an executive meeting, the State Council decided to implement a nationwide VAT Transformation Reform which will take effect January 1, 2009 throughout all regions and industries in China.

At the end of December 2008, the highly anticipated "Administration on the Special Tax Adjustment" will be released and will also take effect January 1, 2009. As a result of the tax adjustment, it will become a top priority for companies to make an affiliated declaration and manage TP documentation.

"Special Tax Adjustment Management and Value Added Taxation Reform Seminar 2009", with focus on the Yangtze Delta Region, Bohai Rim Economic Region and Pearl Delta Region. Invited speakers will include tax officials from SAT, Shanghai Municipality, Tianjin Municipality, Liaoning Province, Zhejiang Province, Jiangsu Province, Fujian Province, Shenzhen City and Hong Kong SAR. In-depth discussions about the characteristics of enterprises and trading in related economic regions will take place.

Educational Sessions

- ▶ Learn the latest tax regulations and reduce new law compliance costs

Prescheduled Business Meetings

- ▶ Discuss your future projects with CDM management specialists.
- ▶ Find tailor-made solutions to improve the quality and efficiency of your CDM management systems.

Networking Opportunities

- ▶ Enjoy gourmet luncheons, tea breaks and networking functions at a 5-star event venue

▶ For further information, please contact: Chris Xiao.
Tel: +86 21 60851000 - Fax: +86 21 61921908 - chrisx@noppen.com.cn

Disclaimer: This document is a promotional event release and is not contractual.

CORRIDOR OF INSIGHTS
L noppen

Special Tax Adjustment Management and Value Added Taxation Reform Seminar 2009

WWW.NOPPEN.COM.CN

SHANGHAI: [Crowne Plaza Century Park] 20th - 21st February 2009

SHENZHEN: [Crowne Plaza Shenzhen] 13th - 14th March 2009

BEIJING: [Marriott Hotel West] 20th - 21st March 2009

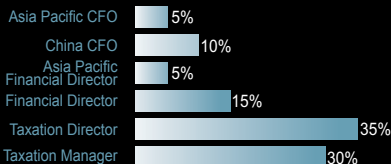


AVOID INVESTIGATION AND PERFORM HIGHER PROFIT MARGINS

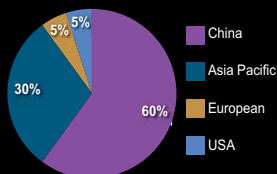
YOU'LL DISCOVER BEST PRACTICES FROM

GE
IBM
Siemens
P&G
WalMart

JOB TITLES



GEOGRAPHICAL BREAKDOWN



WHY ATTEND

- ▶ **Learn** new ways to handle return erode of potential profits, reduce new law compliance cost.
- ▶ **Listen** to best practices from industry experts who have rich working experience and share your challenges and solutions
- ▶ **Network** with pre-qualified peers and all key government officials in the market at a 5-star venue

NOPPEN ADVISORY BOARD TAXATION EVENTS



Dr. Yukang WANG
Deputy Secretary-General
China Certified Tax Agent Association
Former Deputy Director of International Affairs Department
State Administration of Taxation



Robert H. Green
Co-Founder
International Taxation Summit
Caplin & Drysdale, Washington, D.C.

Mr. Green is an attorney with extensive experience in international, corporate, and legislative tax affairs. Mr. Green joined the Washington, D. C law firm of Caplin & Drysdale in the United States this year.

Immediately prior to that, Mr. Green served as Director, International for the U.S. Internal Revenue Service through 2005. In that capacity, he acted as the U.S. Competent Authority. Previously, Robert worked for the Procter and Gamble Company as Director of Taxes for the company's operations in Germany and Austria, and the Director of International Taxations in the corporate headquarters.

In China Mr Green has been heavily involved in the training and forming of Chinese SAT officials.



Steven Tseng
Asia Pacific Regional and China Leader,
Global Transfer Pricing Services
KPMG in China

Mr. Tseng is the Partner in charge of Global Transfer Pricing Services for KPMG in China. He is leading over 100 full time transfer pricing specialists in Shanghai, Beijing, Guangzhou, Shenzhen and Hong Kong. He has been active in advising multinational companies on transfer pricing issues since 1994. Mr. Tseng's transfer pricing career includes experience in the US, Japan and Nordic region and he has been working on Transfer Pricing in China since 2005.

DO YOU FACE THE SAME PROBLEM?

- ▶ Is comparable analysis suitable for manufacturing, service or trading companies? If the company only has one function with TP, should a TP adjustment be made?
- ▶ Are TP documents prepared according to each affiliated company or managed by a joint contract?
- ▶ When will the filing procedure for the necessary taxation documents be released? Since the format request this year is different from that of last year, companies may need more time to collect data. Consequently, if a company fails to meet the submission deadline for the annual income tax report, will a request for an extended deadline be accepted?
- ▶ If the corporate group uses a "cash pool" to manage their capital and a member organization put their remaining capital into the pool by means of an entrusted loan and meets the capital needs by the entrusted loan, is it possible to define this as a disagreement with independent trading principles for the interest gap between savings and loan?
- ▶ A domestic manufacturing corporation exports to its affiliated overseas company who then sells to a third party. Under the current arrangement, TP should secure a portion of the net profit of the overseas affiliated company. However, due to fierce competition, the export price for manufacturing enterprises goes below profit - with a contribution margin still existing. According to China's regulation on TP, is this legal?
- ▶ Affiliate Company A provides R&D service to affiliate Company B; R&D results belong to company B and Company B absorbs the entire R&D cost. Affiliate Company A can use R&D results and sells products under the condition that it pays royalty fees to Company B. In this type of affiliated transition, is there a tax risk and should a cost sharing agreement be signed?

HOT TOPICS THAT WILL BE ADDRESSED

- ▶ Affiliated Declaration and TP Documentation Management
- ▶ TP Methodologies and Special Tax Investigations and Adjustments
- ▶ Cost Sharing Agreement and Thin Capitalization
- ▶ Value Added Tax Transformation Reform and Export Rebates
- ▶ Experience Sharing about VAT Transformation Reform in the Northeast China
- ▶ Case Studies: Impact of the VAT Transformation Reform
- ▶ Coordination and Convergence of the New Tax Law in Hong Kong and Mainland China

▶ For further information, please contact: Chris Xiao.
Tel: +86 21 60851000 - Fax: +86 21 61921908 - chrisx@noppen.com.cn

Disclaimer: This document is a promotional event release and is not contractual.

CORRIDOR OF INSIGHTS
Lnoppen

Special Tax Adjustment Management and Value Added Taxation Reform Seminar 2009

WWW.NOPPEN.COM.CN

SHANGHAI: [Crowne Plaza Century Park] 20th - 21st February 2009

SHENZHEN: [Crowne Plaza Shenzhen] 13th - 14th March 2009

BEIJING: [Marriott Hotel West] 20th - 21st March 2009



ATTEND, LEARN AND GAIN EFFICIENCY

NOPPEN TAXATION SERIES

For more than 5 years in a row Noppen's highly respected Taxation Series Conferences and Seminars have been a unique channel providing the latest information in taxation and accounting. As we each time had on board China's most prominent taxation officers from both the central government and local bureaus, the platforms attracted top-level taxation representatives from the multinational companies driving China's economic boom, all of whom attend our events to stay on top of current trends, learn more about the China regulations, and most importantly increase efficiency on their taxation practices.

INTERNATIONAL TAXATION SUMMIT



In 2006 the solid relationship between Robert H. Green, Dr Wang Yukang and Noppen was the start of a new, unique event: the International Taxation Summit. This exclusive platform

was designed for prominent government officials from US, Japan, Korea, European Countries, India, Vietnam and China to introduce and discuss new policies and strategies.

The event has grown into the only of its kind hosted in China, and for many tax experts, from officers, to practitioners to multinationals it has become THE 'must attend' international meeting on Taxation in China. The Third Annual that took place on November 21-22 2008 earned Noppen the anonymous testimonial 'the best collection of the greatest tax minds'.

CHINA NEW CORPORATE INCOME TAXATION LAW SEMINAR 2008



Get up to speed on the New Income Taxation Law to be launched this year. Besides the reforms to assessable income, deduction from income and tax preference, the

government will release a series of transitional policies to ensure a smooth transition to the new system.

The seminar is for tax and finance professionals who want to learn more about how companies employ best practice. Noppen's Corporate Income Taxation Seminar

2008 offers a variety of sessions across the new corporate income taxation discipline which takes place on February 24th & 25th, 2008 in Shanghai.

CORPORATE SPECIAL TAX ADJUSTMENT REGULATION SEMINAR 2008



After four years preparation, the Corporate Special Tax Adjustment Regulation will be released in near future. While including the core concept of TP documentation the

most vital regulation interprets the content of reservation pricing and corporate cost sharing agreements.

CFOs and Tax Directors eager to comply with the new regulations, without slowing operations or misinterpreting the law, will benefit immediately from Noppen's Corporate Tax Adjustment Regulation Seminar 2008, taking place on July 25th and 26th 2008 in Shanghai.

PREVIOUS SPEAKERS



Zhiyong Zhang
Director-General of the Large Taxpayers Service Department of SAT



Yuanwei Yang
Deputy Director-General of Tax Policy and Legislation Department of SAT



Michael F. Mundaca
Deputy Assistant Secretary for Tax Policy-International U.S. Department of Treasury



Steven A. Musher
Associate Chief Counsel-International USA Internal Revenue Service



Hal Hicks
International Tax Counsel of U.S Department of Treasury



Manfred Naumann
Head, TP Division, Ministry of Finance, Germany

PREVIOUS SPEAKERS



Seong Kwon Song
Director of International Cooperation Division National Tax Service of Republic of Korea



Seong Tae Kang
Assistan Commissioner- International Republic of Korea



Pramod Kumar
Member of the Income Tax Appellate Tribunal for India



Dikshit Prasad Sengupta
Director of International Taxation, New Delhi



Nobuhiro Tsunoda
Director, Office of Mutual Agreement Procedures The Japanese national Tax Agency



Hayato Furukawa
Director of International Operation Division of Commissioner's Secretariat, NTA, Japan



Kazushige Taniguchi
Deputy Commissioner of National Tax Agency of Japan



Ha Huy Tuan
General Director of Tax Policy Department of Republic of Vietnam



Peter Barnes
Tax Counsel-International, GE



Bill Sample
VP, Worldwide Tax, Microsoft



Patrick Vannimmen
Director of Tax P&G



Burton Mader
Transfer Pricing Director, WalMart



David Sutherland
Managing Director, Asia Tax Division, Morgan Stanley



William Thomson
Director of Taxes, Asia Pacific Region, Time Warner

► For further information, please contact: Chris Xiao.
Tel: +86 21 60851000 - Fax: +86 21 61921908 - chrisx@noppen.com.cn

Disclaimer: This document is a promotional event release and is not contractual.

CORRIDOR OF INSIGHTS
Lnoppen

Special Tax Adjustment Management and Value Added Taxation Reform Seminar 2009

WWW.NOPPEN.COM.CN

SHANGHAI: [Crowne Plaza Century Park] 20th - 21st February 2009

SHENZHEN: [Crowne Plaza Shenzhen] 13th - 14th March 2009

BEIJING: [Marriott Hotel West] 20th - 21st March 2009



DAY ONE: 20 FEB 2009, SHANGHAI

0830 ▶ Registration
0855 ▶ Noppen Welcome Speech

0900-1030 ▶ Special Tax Investigations and Adjustments

- Special tax adjustment focal point
- Third party documentation provider
- Implementation process of the special tax adjustment
- Follow up management process for adjusted corporations
- Case study

1030-1100 ▶ Tea Break

1100-1230 ▶ Affiliated Declaration and TP Documentation Management

- The definition of affiliated relationship
- The primary types of related party transactions
- Relevant documents enterprises must submit to the taxation authority
- Resident enterprises declaration
- Non-resident enterprises declaration
- The core content of TP documentation
 - Organization structure
 - Manufacturing and operations
 - Related party transactions
 - Comparability analysis
 - TP method choice and use
- TP documentation standards and content requirements for smaller firms
- When not to prepare TP documentation
- TP documentation follow-up management
- TP documentation of CCA
- TP documentation of thin capitalization
- TP documentation additional remarks
- Documentation of common anti-avoidance

1230-1400 ▶ Luncheon

1400-1530 ▶ Cost Sharing Agreement and Thin Capitalization

- Is CSA applicable to ordinary corporations' marketing plan and sales activities?
- How do you define and handle services such as computer support, human resources and other management provided by regional headquarters?
- Do real life cases or feasible regulations exist pertaining to sharing research costs as well as the cost of functioning regional head offices?
- Is cost sharing of corporate HR, IT and management applicable to CSA?
- Does the R&D CSA need approval in advance from tax bureau? Or is a record enough?
- In R&D projects, actual results may take place several years after the agreement was closed
- How should financing from an overseas parent company to its domestic subsidiary be handled? If interest is charged, it will be considered thin capitalization and lead to suspicion of tax avoidance. If interest is not charged, it will be regarded as an affiliated transaction which violates the principle of independent transactions.

1530-1630 ▶ Most Updated Tax Practitioner's Insights KPMG

1630-1700 ▶ Tea Break

1700-1800 ▶ Onsite Questions and Answers

Timing: 45 minutes
Format: Open discussion with the officers

1800 ▶ END OF DAY ONE

DAY TWO: 21 FEB, SHANGHAI

0830 ▶ Registration
0855 ▶ Noppen Welcome Speech

0900-1030 ▶ Value Added Tax Transformation and Business Tax Reform

- Clause of value added tax
 - Trends of reform
 - Implementation process
- New increase type of input VAT credit
- New decrease type of input VAT credit
- Identification of common taxpayers and small group taxpayers
- VAT exemption of import equipments
- VAT refunding policy of domestic equipments purchased by foreign investment companies
- VAT refunding of renewable resources recycling and reuse

1030-1100 ▶ Tea Break

1100-1145 ▶ Most Updated Tax Practitioner's Insights

1145-1230 ▶ Onsite Questions and Answers

Timing: 45 minutes
Format: Open discussion

1230-1400 ▶ Luncheon

1400-1500 ▶ Taxation Management and Development Trend of Hainan Special Economic Zone Under The New Economic Situation

1500-1600 ▶ Taxation Regulation Outline of Shanghai Waigaoqiao Free Trade Zone

1600-1630 ▶ Tea Break

1630-1730 ▶ Onsite Questions and Answers

Timing: 60 minutes
Format: Open Discussion

1730 ▶ END OF SEMINAR

▶ For further information, please contact: Chris Xiao.
Tel: +86 21 60851000 - Fax: +86 21 61921908 - chrisx@noppem.com.cn

Disclaimer: This document is a promotional event release and is not contractual.

CORRIDOR OF INSIGHTS
Lnoppem

Special Tax Adjustment Management and Value Added Taxation Reform Seminar 2009

WWW.NOPPEN.COM.CN

SHANGHAI: [Crowne Plaza Century Park] 20th - 21st February 2009

SHENZHEN: [Crowne Plaza Shenzhen] 13th - 14th March 2009

BEIJING: [Marriott Hotel West] 20th - 21st March 2009



DAY ONE: 13 MAR 2009, SHENZHEN

0830 ▶ Registration

0855 ▶ Noppen Welcome Speech

0900-1100 ▶ **Affiliated Declaration and TP Documentation Management**

- The definition of affiliated relationship
- The primary types of related party transactions
- Relevant documents enterprises must submit to the taxation authority
- Resident enterprises declaration
- Non-resident enterprises declaration
- The core content of TP documentation
 - Organization structure
 - Manufacturing and operations
 - Related party transactions
 - Comparability analysis
 - TP method choice and use
- TP documentation standards and content requirements for smaller firms
- When not to prepare TP documentation
- TP documentation follow-up management
- TP documentation of CCA
- TP documentation of thin capitalization
- TP documentation additional remarks
- Documentation of common anti-avoidance

1030-1100 ▶ Tea Break

1100-1230 ▶ **Cost Sharing Agreement and Thin Capitalization**

- Is CSA applicable to ordinary corporations' marketing plan and sales activities?
- How do you define and handle services such as computer support, human resources and other management provided by regional headquarters?
- Do real life cases or feasible regulations exist pertaining to sharing research costs as well as the cost of functioning regional head offices?
- Is cost sharing of corporate HR, IT and management applicable to CSA?
- Does the R&D CSA need approval in advance from tax bureau? Or is a record enough?
- In R&D projects, actual results may take place several years after the agreement was closed
- How should financing from an overseas parent company to its domestic subsidiary be handled? If interest is charged, it will be considered thin capitalization and lead to suspicion of tax avoidance. If interest is not charged, it will be regarded as an affiliated transaction which violates the principle of independent transactions.

1230-1400 ▶ Luncheon

1400-1500 ▶ **Case Study: How to Realize APA in China**
Walmart & KPMG

1500-1600 ▶ **Case Study: How Will the Multi-National Companies Face the Ever-Reforming Chinese Tax Policy?**
P&G

1600-1630 ▶ Tea Break

1600-1730 ▶ **Special Tax Investigations and Adjustments**

- Special tax adjustment focal point
- Third part documentation provider
- Implement process of the special tax adjustment
- Follow up management process for adjusted corporations
- Case study

1730-1800 ▶ **Onsite Questions and Answers**

Timing: 30 minutes

Format: **Open Discussion**

1800 END OF DAY ONE

DAY TWO: 14 MAR 2009, SHENZHEN

0830 ▶ Registration

0855 ▶ Noppen Welcome Speech

0900-1030 ▶ **Value Added Tax Transformation and Business Tax Reform**

- Clause of value added tax
 - Trends of reform
 - Implementation process
- New increase type of input VAT credit
- New decrease type of input VAT credit
- Identification of common taxpayers and small group taxpayers
- VAT exemption of import equipments
- VAT refunding policy of domestic equipments purchased by foreign investment companies
- VAT refunding of renewable resources recycling and reuse

1030-1100 ▶ Tea Break

1100-1230 ▶ **State Situation and Outlook of Tax Rebate in Pearl River Delta Region**

1230-1400 ▶ Luncheon

1400-1500 ▶ **Coordination and Convergence of the New Tax Law in Hong Kong and Mainland China**

- Double levy between Hong Kong and Mainland
- Legal validity of the international tax agreement
- Tax investigation cooperation between Hong Kong and Mainland
- Favorable tax treatment of investment and trading in Hong Kong and Mainland

1500-1600 ▶ **The Current Tax Policies of Exemption, Reduction and Refunding Implemented by The Shenzhen Bonded Area**

1600-1630 ▶ Tea Break

1630-1730 ▶ **Onsite Questions and Answers**

Timing: 60 minutes

Format: **Open Discussion**

1730 ▶ END OF SEMINAR

▶ For further information, please contact: Chris Xiao.

Tel: +86 21 60851000 - Fax: +86 21 61921908 - chrisx@noppem.com.cn

Disclaimer: This document is a promotional event release and is not contractual.

CORRIDOR OF INSIGHTS
Lnoppem

Special Tax Adjustment Management and Value Added Taxation Reform Seminar 2009

WWW.NOPPEN.COM.CN

SHANGHAI: [Crowne Plaza Century Park] 20th - 21st February 2009

SHENZHEN: [Crowne Plaza Shenzhen] 13th - 14th March 2009

BEIJING: [Marriott Hotel West] 20th - 21st March 2009



DAY ONE: 20 MAR 2009, BEIJING

0830 ▶ Registration

0855 ▶ Noppen Welcome Speech

0900-1030 ▶ Special Taxation Adjustment Regulation

1030-1100 ▶ Tea Break

1100-1230 ▶ **Affiliated Declaration & TP Documentation Management**

- The definition of an affiliated relationship
- The primary types of related party transactions
- Relevant documents enterprises must submit to the taxation authority
- Resident enterprises declaration
- Non-resident enterprises declaration
 - Organization structure
 - Manufacturing and operations
 - Related party transactions
 - Comparable analysis
 - TP method choice and use
- TP documentation standards and content requirements for smaller firms
- When not to prepare TP documentation
- TP documentation follow-up management
- TP documentation of CCA
- TP documentation of thin capitalization
- Additional TP documentation remarks
- Documentation for common anti-avoidance

1230-1400 ▶ Luncheon

1400-1500 ▶ **Case Study: How to Collect and Manage TP Documentation Efficiency**

1500-1600 ▶ **Most Updated Tax Practitioner's Insights**
KPMG

1600-1630 Tea Break

1630-1800 ▶ **Cost Sharing Agreement & Special Tax Investigations and Adjustments**

- Special tax adjustment focal point
- Third party documentation provider
- Implement process of the special tax adjustment
- Follow up management process for adjusted corporations
- Is CSA applicable to ordinary corporations' marketing plan and sales activities?
- How do you define and handle services such as computer support, human resources and other management provided by regional headquarters?
- Do real life cases or feasible regulations exist pertaining to sharing research costs as well as the cost of functioning regional head offices?
- Is cost sharing of corporate HR, IT and management applicable to CSA?
- Does the R&D CSA need approval in advance from tax bureau? Or a record is enough.
- In R&D projects, actual results may take place several years after the agreement's duration.
- How should financing from an overseas parent company to its domestic subsidiary be handled? If interest is charged, it will be considered thin capitalization and lead to suspicion of tax avoidance. If interest is not charged, it will be regarded as an affiliated transaction which violates the principle of independent transactions.
- Case study

1800 ▶ END OF DAY ONE

DAY TWO: 21 MAR 2009, BEIJING

0830 ▶ Registration

0855 ▶ Noppen Welcome Speech

0900-1000 ▶ **Value Added Tax Transformation Reform**

- Clause of value added tax
 - Trends of reform
 - Implementation process
- New increased type of input VAT credit
- New decreased type of input VAT credit
- Identification of common taxpayers and small group taxpayers
- New adjusted non pay tax item
- Complete relevant policy

1000-1100 ▶ **Business Taxation Reform Content and Trends**

1100-1130 ▶ Tea Break

1130-1230 ▶ **The Adjustment of Import & Export Tax Rebate Policy and Its Development Trend Under Special Economic Situation**

1200-1230 ▶ **Onsite Questions and Answers**

Timing: 30 minutes

Format: **Open Discussion**

1230-1400 ▶ Luncheon

1400-1500 ▶ **Experience Sharing About VAT Transformation Reform in Northeast China**

1500-1600 ▶ **Taxation Management in Tianjin Bonded Area**

1600-1630 ▶ Tea Break

1630-1730 ▶ **Onsite Questions and Answers**

Timing: 60 minutes

Format: **Open Discussion**

1730 ▶ END OF SEMINAR

▶ For further information, please contact: Chris Xiao.

Tel: +86 21 60851000 - Fax: +86 21 61921908 - chrism@noppen.com.cn

Disclaimer: This document is a promotional event release and is not contractual.

CORRIDOR OF INSIGHTS
Lnoppen

Special Tax Adjustment Management and Value Added Taxation Reform Seminar 2009

WWW.NOPPEN.COM.CN

SHANGHAI: [Crowne Plaza Century Park] 20th - 21st February 2009

SHENZHEN: [Crowne Plaza Shenzhen] 13th - 14th March 2009

BEIJING: [Marriott Hotel West] 20th - 21st March 2009

YOUR INVITATION INCLUDES:

- ▶ Full access to the Two Day conference program
- ▶ Company is branded as the official Documentation Sponsor
- ▶ Company will be branded in all advertisement and newsletter materials before the event
- ▶ Logo included in all event literature
- ▶ Logo, profile and hyperlink on the event website
- ▶ Your details will be included in all executive email campaigns sent to 3000 decision makers
- ▶ One company brochure pre-inserted into the event pack
- ▶ Company name, profile, logo, contact printed in the sponsorship acknowledgement page in the event book
- ▶ Logo on all branding at the event as the official Documentation Sponsor
- ▶ Exclusive networking opportunities with 50 ultimate decision makers of the industry. Most importantly, the event is by invitation only and each delegate has been pre-qualified and paid 9900RMB to attend, which gives absolutely no entry to non-decision makers
- ▶ Updates of confidential contacting list (company name, delegate name, delegate job title, telephone number, email address) one week after the event
- ▶ Access to all 5-star breakfasts, luncheons, and refreshments
- ▶ Access to all networking functions & leisure activities

DOCUMENTATION INSERT: RMB 35000

YOUR INVITATION INCLUDES:

- ▶ Full access to the Two Day conference program
- ▶ Access to all 5-star breakfasts, luncheons, and refreshments
- ▶ Access to all networking functions & leisure activities
- ▶ Recognized as our Recommended Specialist in our documentation book
- ▶ 1 insertion in our documentation with your company logo, introduction and key contact persons info, which makes your brand widely acknowledged by our 50 pre-qualified delegates
- ▶ Exclusive networking opportunities with 50 ultimate decision makers of the industry. Most importantly, the event is by invitation only and each delegate has been pre-qualified and paid 9900RMB to attend, which gives absolutely no entry to non-decision makers
- ▶ After the event, you will get both the soft and hard copy of the presentations for your company's use and more importantly, you will receive a list of the participants' information, including their company names, job titles and names for your business development

DOCUMENTATION INSERT: RMB 25000

YOUR INVITATION INCLUDES:

- ▶ Full access to the Two Day conference program
- ▶ Access to all 5-star breakfasts, luncheons, and refreshments
- ▶ Access to all networking functions & leisure activities
- ▶ After the event, you will get both the soft and hard copy of the presentations for your company's use
- ▶ At the event you receive the complete attendee list, including company names and job titles
- ▶ Prior to the event you will have the opportunity to fill in a pre-course questionnaire and communicate your special discussion topics with the speakers and facilitators
- ▶ Access to Noppen's exclusive membership and first notice of upcoming events

DELEGATE PACKAGE: RMB 9900



PREVIOUS TESTIMONIES

"Once again, Noppen has proven it is a leader in educational tax events."
- Taxation Director Asia **SABIC**

"Within two days, I met my best clients and met some other interesting leaders in the industry."
- Business Development **TPA**

"This is a great networking event. Thank you, Noppen,"
- Partner **KPMG**

"Very professional. Well focused. I learned a lot."
- Global Taxation Director **EMC**

ABOUT Noppen

Driven by the desire for excellence and supported by an unparalleled understanding of the China market, Noppen has delivered exceptional events since 1998. Our top-level business connections paired with our close relations to the many levels of Chinese Government have given Noppen an edge on the marketplace our competitors just can't match.

Each of Noppen's 50+ annual events draws high-level decision makers from multinational corporations, domestic powerhouses and foreign governments. Our delegates come to get the competitive edge they need.

UPCOMING EVENTS

4th Annual International Taxation Summit 2009

- ▶ For further information, please contact: Chris Xiao.
Tel: +86 21 60851000 - Fax: +86 21 61921908 - chrisx@noppen.com.cn

Disclaimer: This document is a promotional event release and is not contractual.

CORRIDOR OF INSIGHTS
Lnoppen



演讲嘉宾

- | | |
|---------------------------------------|-------------------------------------|
| 黄晓里
反避税处
大企业管理司 | 王华杰
处长, 国际税务管理
理处
天津市国家税务局 |
| 黄碧波
国际税务管理处
浙江省国家税务局 | 邹伟
副处长, 流转税管理
理处
辽宁省国家税务局 |
| 盛大昕
国际税务管理处
江苏省国家税务局 | 王振球
处长, 国际税务管理
理处
广东省国家税务局 |
| 朱海
国际税收管理处
苏州市国家税务局 | 高级官员
流转税收管理处
广东省国家税务局 |
| 高级官员
进出口退税管理处
上海市国家税务局 | 曾立新
国际税务管理处
深圳市国家税务局 |
| 贺连堂
处长, 反避税处, 大企业
管理司
国家税务总局 | 高级官员
香港特别行政区税
务局 |
| 高级官员
增值税处, 货物劳务
税司
国家税务总局 | |

宣讲赞助商



文献赞助商

Rödl & Partner

诺本税务论坛系列赞助商



诺本税务论坛系列媒体合作伙伴



2008年11月10日, 国务院常务会议决定在全国实施增值税转型改革, 自2009年1月1日起, 在全国所有地区、所有行业推行增值税转型改革。

2008年12月底, 广受关注的特别纳税调整管理规程》将发布并实施。2009年1月1日起, 如何做好相关关联申报和同期资料管理将成为各个企业不可忽视的首要任务。

2009特别纳税调整管理规程与增值税改革研讨会, 将立足于长江三角洲, 环渤海湾经济区, 珠江三角洲, 特邀国家税务总局, 上海市, 天津市, 辽宁省, 浙江省, 江苏省, 福建省, 深圳市, 香港特别行政区等税务局官员, 针对相关经济区域企业和贸易特点进行深入浅出的探讨。

寓教于乐的学习环节:

通过聆听会议的精彩发言, 学习最佳的资源管理方法, 确保在新税法的框架下企业税务处理的顺利进行

别开生面的官员面对面会晤:

- ▶ 与政府官员面对面的探讨您所面临的挑战
- ▶ 找到为您量身定做的解决方案, 改进质量, 提高效率, 做好质保与维修工作

互通有无的联络交流:

在五星级宾馆的优雅环境中尽情享受早餐上的精美茶点, 午餐上的珍馐佳肴, 以及各种场合下的交流互动



您将与以下企业讨论 解决问题的最佳途径

通用电气
国际商业机器公司
西门子
宝洁
沃尔玛

为什么本次机会不容错过

精到体贴的会前问卷

在确定您的出席之后,您将能够向我们的发言嘉宾以问卷的形式呈递您希望解答的问题,帮助他们更有针对性地准备自己的发言;

独一无二的参会形式

通过高度互动的嘉宾论坛、集思广益的小组讨论、精心挑选的主题发言,本次论坛将向您呈现旨在解决问题的独特方案。

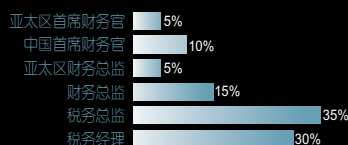
高层的案例析

会议所用案例均为最新的企业实例,从而帮助您更好的了解问题所在,寻找解决方案。会议的所有材料均以会议手册及CD光盘的形式分发到个人

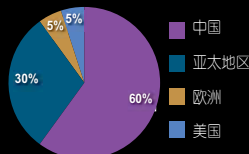
出席本次会议的理由

- ▶ 学习新的管理方法: 更好的处理因退货导致的潜在利润削减,降低法律遵从成本,提高客户满意度
- ▶ 节省时间,节约开支: 通过诺本精心安排的会晤,与您选择的解决方案供应商进行一对一的会谈,获得您所需要的即时信息;
- ▶ 聆听业界专家的现身说法: 分享他们丰富的工作经验,与他们讨论您所面临的挑战,您所需要的解决方案;
- ▶ 获得多种战略性的解决方案: 在两天内容丰富,有条不紊的会议中聆听高端务实的主题报告,结识精心选择的解决方案供应商;
- ▶ 结交认识更多高资质的业界同行: 在五星级酒店舒适的氛围中与同行切磋讨论,与政府官员交流互动

参加人员职能分布



代表的区域分布



2009特别纳税调整管理规程与增值税转型改革研讨会

100余位高层企业官员将齐聚“2009 特别纳税调整管理规程与增值税转型改革研讨会”,就管理技能、税务筹划和新税法遵从等问题深入交换看法。



王裕康
副秘书长,中国注册税务师协会
前任国际税务司副司长,国家税务总局



Robert H. Green
Caplin & Drysdale事务所
华盛顿特区,国际税务论坛共同发起人

Robert H. Green是一位在国际税务、公司税务和立法机构相关税务事务上经验丰富的律师。他在今年加入了美国华盛顿特区Caplin and Drysdale律师事务所。在此之前,他在美国国家税务局任职直到2005年,担任国际税务主管。在此期间,他担任美国主管当局工作角色。更早时候,Robert在宝洁公司担任财务总监,为公司所在的德国和奥地利的业务服务,并在公司总部担任国际税务总监。

在中国Mr. Green为许多税务局高级政府官员做相关的税收培训和交流。



曾士庭
亚太区及中国主管,全球转让定价服务
KPMG,中国

曾士庭先生是KPMG全球转让定价服务在中国的主管合伙人,领导上海、北京、广州、深圳及香港地区的100多位全职转让定价专员。自1994年起,曾先生致力于跨国公司的转让定价咨询。曾先生曾在美国、日本及北欧地区从事转让定价工作,并于2006年起在中国开展转让定价工作。

您是否也存在以下问题

- ▶ 如果一个企业既有制造,又有服务,又有贸易功能,可否分别作可比性分析?如只有其中一个功能,有转让定价问题,是否可就此功能作转让定价调整?
- ▶ 同期资料是按照每一个关联公司准备还是按照每笔订单合同管理?
- ▶ 关联业务往来报告表公布的时间?由于今年的格式要求不同于往年,企业可能需要更多的时间来收集数据,如果未能在年度所得税申报截止前提交,是否可申请延期提交?
- ▶ 如果企业集团采用“现金池”管理资金,成员单位采用委托贷款的方式安排剩余资金入池,同时也委托贷款的方式取得资金解决资金需求,由于存贷之间利率差异,是否有可能被认定为不符合“独立交易原则”?
- ▶ 国内制造型企业出口至境外关联企业在销售给第三方客户,在现有的安排中,转让定价的原则是保证境外关联企业最终有一定比例的净利润,但是由于该市场竞争激烈,制造企业的出口价格低至出现负的毛利,但还能有Contribution Margin(variable margin)。按照中国的转让定价法规,上述做法合规吗?
- ▶ A关联公司为B关联公司提供研发劳务,研发成果的产权完全归属B公司,但B公司承担全部的研发成本,A关联公司可以使用研发成果生产并销售产品,但需向B公司交纳特许使用费,对于这类关联交易,关联企业有税务上的风险,是否需要签定成本分摊协议?

我们将讨论以下热点话题

- ▶ 关联申报与同期资料管理
- ▶ 转让定价方法与特别纳税调查与调整
- ▶ 成本分摊协议与资本弱化管理
- ▶ 增值税转型改革
- ▶ 进口设备增值税退税政策
- ▶ 外商投资企业采购国产设备增值税退税
- ▶ 融资租赁性设备增值税处理
- ▶ 废旧物资回收与利用的增值税退税优惠政策
- ▶ 东北三省增值税转型改革的经验分享
- ▶ 案例分析: 增值税转型改革对企业的影响
- ▶ 香港税法与大陆新税法的协调和衔接



诺本税务论坛系列

通过连续5年的不懈努力, Lnoppen税收系列会议已经成为全亚太地区, 国家或地区间税收最新政策提供的信息渠道与交流窗口。由于每次Lnoppen都邀请了来自国家总局和各个地方税务部门最为资深的官员, 因此吸引了众多全球著名跨国公司税务高级管理人员的青睐。在这样的交流平台上他们可以掌控目前最新趋势, 了解更多中国税收条例, 聆听知名企业实际案例, 从而学习如何在复杂多变的政治和经济环境下积极有效地做好税务筹划工作。



国际税务高峰论坛
2006年, 由 Rober Green 先生, 王裕康博士和 Lnoppen 公司共同发起的国际税务高峰论坛, 成为了亚太地区税务政策和管

理交流的一个新起点。

这个专业平台为来自于美国, 日本, 韩国, 德国, 英国, 印度, 越南和中国等的高级政府官员对当前各国税收政策与战略间的交流而搭建。

会议已发展成为中国此类会议中独一无二的领导者。对于许多税务专家, 政府官员和跨国企业从业人员, 这都是每年必须出席的国际税务会议。2008年11月21日至22日举行的诺本第三届年度税务会议赢得一致好评, 被冠以“杰出税务人士最佳组合”的美誉。

2008 新企业所得税法实施细则研讨会



配合2008年开始实施的新《企业所得税法》, 新《企业所得税法实施条例》的出台为企业具体操作提供了参考。除了对收入确认, 税前费用

扣除项和税收优惠政策进行了大幅度调整外, 为保证新旧企业所得税法的平稳过渡, 国家税务总局还出台一系列过渡性政策来缓解新政策实施中企业

所带来的影响。

在此次研讨会中, 集中探讨了一系列的新所得税法实施细则的实际操作问题, 帮助企业深入理解新的企业所得税法实施条例。

2008 企业特别纳税调整管理研讨会



在长达四年的准备之后, 企业特别纳税调整管理实施细则出台在即。此次细则不仅对同期资料管理进行了详细的阐述, 并且对

新增的预约定价和成本分摊进行多角度的解释。

为了避免在转让定价工作中的不必要的时间和成本浪费, 诺本2008企业特别纳税调整管理研讨会以帮助首席财务官和税务总监更好的理解和遵从特别纳税调整实施细则为目的, 从而提高各企业筹备工作的高效性。

往届演讲嘉宾



张志勇
国家税务总局大企业管理司, 司长



杨元伟
国家税务总局政策法规司, 副司长



Michael Mundaca
美国财政部国际税务政策, 助理部长



Steven A. Musher
美国国内税务局国际事务, 副首席顾问



Hal Hicks
美国财政部国际税务署, 副部长



Manfred Naumann
德国财政部转让定价部, 部长

往届演讲嘉宾



Seong Kwon Song
韩国国家税务局国际合作司, 司长



Seong Tae Kang
韩国国税厅, 助理厅长



Pramod Kumar
印度所得税申诉仲裁处



Dikshit Prasad Sengupta
新德里国际税务部, 总监



Nobuhiro Tsunoda
日本国税厅相互协商程序部, 总监



Hayato Furukawa
日本国税厅国际运营部委员秘书长共同协议程序, 总监



Kazushige Taniguchi
日本国税厅副委员



Ha Huy Tuan
越南税务局, 局长



Peter Barnes
通用电气全球税务顾问



Bill Sample
微软全球税务副总裁



Patrick Vannimmen
宝洁税务总监



Burton Mader
沃尔玛转让定价总监



David Sutherland
摩根士丹利亚洲税务董事总经理



William Thomson
时代华纳亚太地区税务总监



第一天 2月20日 星期五, 上海

- 0830 ▶ 论坛签到
- 0855 ▶ 诺本致欢迎词

- 0900 ▶ 特别纳税调查与调整
 - 特别纳税调查重点选择
 - 第三方提供相关资料
 - 特别纳税调整实施过程
 - 被调整企业跟踪管理流程
 - 关联申报与同期资料管理

- 1030 ▶ 茶歇

- 1100 ▶ 关联申报与同期资料管理
 - 关联关系的认定标准和
 - 关联关系的交易类型
 - 关联业务往来报告表
 - 居民企业和申报
 - 非居民企业申报
 - 关联企业申报
 - 同期资料主要内容
 - 组织结构
 - 生产经营情况
 - 关联交易情况
 - 可比性分析
 - 转让定价方法的选择和使用
 - 简易同期资料
 - 免于准备同期资料要求
 - 跟踪管理同期资料
 - 同期资料补充说明
 - 成本分摊协议同期资料
 - 资本弱化同期资料
 - 一般反避税调查的资料提供

- 1230 ▶ 午餐

- 1400 ▶ 成本分摊协议与资本弱化管理
 - 成本分摊协议所一般适用的集团营销策划是否包括一般的销售活动
 - 如何看待和处理地区总部所提供的电脑支持, 人力资源及其他管理性质的劳务
 - 关于研发费用的分摊以及区域性功能总部的费用分摊, 有没有相关的实例或可行性规定
 - 集团-IR, IT, 管理费用的费用分摊, 是否适用成本分摊协议
 - 研发类的成本分摊协议是否需要税务局事先批准, 或只需要备案
 - 在研发项目中, 实际结果可能要在协议期后的许多年后才能体现
 - 如何看待境外母公司为境内子公司提供融资: 收取利息, 则会弱化资本, 有通过利息避税的嫌疑, 不收取利息, 会被视为关联交易, 违反独立交易原则。

- 1530 ▶ KPMG
- 1630 ▶ 茶歇

- 1700 ▶ 现场问答:
 - 时间: 60分钟
 - 形式: 与会代表自由提问

- 1800 ▶ 第一天会议结束

第二天, 2月21日, 星期六, 上海

- 0830 ▶ 论坛签到
- 0855 ▶ 诺本致欢迎词

- 0900 ▶ 增值税转型与营业税改革
 - 增值税条例
 - 改革方向
 - 实施步骤
 - 新增可抵扣进项税金的种类
 - 新减不得抵扣的进项税金的种类
 - 一般纳税人和小规模纳税人的界定
 - 对境内应税劳务进行界定
 - 与增值税实施细则衔接, 混合销售行为和兼营行为的销售额划分1100第三单元: 成本分摊协议与资本弱化管理
 - 成本分摊协议所一般适用的集团营销策划是否包括一般的销售活动
 - 如何看待和处理地区总部所提供的电脑支持, 人力资源及其他管理性质的劳务
 - 关于研发费用的分摊以及区域性功能总部的费用分摊, 有没有相关的实例或可行性规定
 - 集团-IR, IT, 管理费用的费用分摊, 是否适用成本分摊协议
 - 研发类的成本分摊协议是否需要税务局事先批准, 或只需要备案
 - 在研发项目中, 实际结果可能要在协议期后的许多年后才能体现
 - 如何看待境外母公司为境内子公司提供融资: 收取利息, 则会弱化资本, 有通过利息避税的嫌疑, 不收取利息, 会被视为关联交易, 违反独立交易原则。
 - 再生资源的回收与利用的增值税退税政策
 - 调整后的再生资源增值税政策主要内容
 - 报废船舶拆解和报废机动车拆解企业可适用的有关政策规定

- 1030 ▶ 茶歇
- 1100 ▶ Sponsor Slot

- 1145 ▶ 现场问答:
 - 时间: 45分钟
 - 形式: 与会代表自由提问
 - 进口设备增值税免税政策
 - 外商投资企业采购国产设备增值税退税政策
 - 哪些运输发票可被抵扣
 - 低值易耗品的进项税额抵扣操作流程
 - 三来一补企业在国内采购原材料为什么在已取得增值税发票的前提下还将增补增值税。

- 1230 ▶ 午餐

改革开放三十年来, 中国已经设立了15个保税区和39个加工贸易区, 其中上海外高桥保税区和苏州工业园区尤其著名。由于各地区保税区享有不同的税收优惠政策, 管理制度导致当前实行的“免, 抵, 退”税政策截然不同。诸如进料加工贸易保税货物深加工结转的出口退税政策等则成为了众多外商投资企业所关注的热点话题。倾听来自保税区园区内税收官员对现有政策的解读, 以及对将来政策发展的展望, 帮助企业更好的理解各个不同园区的特色和优势, 从而更好的做好全局性的税务筹划工作。

- 1400 ▶ 新经济形式下海南经济特区税收的管理与发展
- 1500 ▶ 上海外高桥保税区的税务政策

- 1600 ▶ 茶歇

- 1630 ▶ 现场问答:
 - 时间: 60分钟
 - 形式: 与会代表自由提问

- 1730 ▶ 大会结束



第一天 3月13日 星期五, 深圳

0830 ▶ 论坛签到
0855 ▶ 诺本致欢迎词

0900 ▶ 关联申报与同期资料管理

- 关联关系的认定标准
- 关联关系的交易类型
- 关联业务往来报告表
- 居民企业申报
- 非居民企业申报
- 关联企业申报
- 同期资料主要内容
 - 组织结构
 - 生产经营情况
 - 关联交易情况
 - 可比性分析
 - 转让定价方法的选择和使用
- 简易同期资料
- 免于准备同期资料要求
- 跟踪管理同期资料
- 同期资料补充说明
- 成本分摊协议同期资料
- 资本弱化同期资料
- 一般反避税调查的资料提供

1030 ▶ 茶歇

1100 ▶ 成本分摊协议, 资本弱化管理

- 成本分摊协议所一般适用的集团营销策划是否包括一般的销售活动
- 如何看待和处理地区总部所提供的电脑支持, 人力资源及其他管理性质的劳务
- 关于研发费用的分摊以及区域性功能总部的费用分摊, 有没有相关的实例或可行性规定
- 集团HR, IT, 管理费用的费用分摊, 是否适用成本分摊协议
- 研发类的成本分摊协议是否需要税务局事先批准, 或只需要备案
- 在研发项目中, 实际结果可能要在协议期后的许多年后才能体现
- 如何看待境外母公司为境内子公司提供融资: 收取利息, 则会弱化资本, 有通过利息避税的嫌疑, 不收取利息, 会被视为关联交易, 违反独立交易原则。

1230 ▶ 午餐

1400 ▶ 案例分享: 如何让预约定价协议成为现实
沃尔玛&KPMG

1500 ▶ 案例分享: 跨国公司如何将积极面对不断改革的中国税制
宝洁中国

1600 ▶ 茶歇

1630 ▶ 特别纳税调查与调整

- 特别纳税调查应重点选择
- 第三方提供相关资料
- 特别纳税调整实施过程
- 被调整企业跟踪管理流程

1730 ▶ 现场问答:
时间: 30分钟
形式: 与会代表自由提问

1800 ▶ 第一天会议结束

第二天, 3月14日, 星期六, 深圳

0830 ▶ 论坛签到
0855 ▶ 诺本致欢迎词

0900 ▶ 增值税转型与营业税改革

- 增值税条例
 - 改革方向
 - 实施步骤
- 新增可抵扣进项税金的种类
- 新减不得抵扣的进项税金的种类
- 一般纳税人和小规模纳税人的界定
- 对境内应税劳务进行界定
- 与增值税实施细则衔接, 混合销售行为和兼营行为的销售划分1100第三单元: 成本分摊协议与资本弱化管理
- 成本分摊协议所一般适用的集团营销策划是否包括一般的销售活动
- 如何看待和处理地区总部所提供的电脑支持, 人力资源及其他管理性质的劳务
- 关于研发费用的分摊以及区域性功能总部的费用分摊, 有没有相关的实例或可行性规定
- 集团HR, IT, 管理费用的费用分摊, 是否适用成本分摊协议
- 研发类的成本分摊协议是否需要税务局事先批准, 或只需要备案
- 在研发项目中, 实际结果可能要在协议期后的许多年后才能体现
- 如何看待境外母公司为境内子公司提供融资: 收取利息, 则会弱化资本, 有通过利息避税的嫌疑, 不收取利息, 会被视为关联交易, 违反独立交易原则。
- 再生资源的回收与利用的增值税退税政策
 - 调整后的再生资源增值税政策主要内容
 - 报废船舶拆解和报废机动车拆解企业可适用的有关政策规定

1030 ▶ 茶歇

1100 ▶ 珠江三角洲出口退税工作的现状和展望

1230 ▶ 午餐

1400 ▶ 香港税法与大陆新税法的协调和衔接

- 香港和大陆之间的重复征税问题
- 关于国际税收协定的效力问题
- 香港与大陆的税务合作问题
- 关于香港与大陆之间投资和贸易的税收待遇问题

1500 ▶ 深圳保税区当前实行的“免, 抵, 退”的税收政策

1600 ▶ 茶歇

1630 ▶ 现场问答:
时间: 60分钟
形式: 与会代表自由提问

1730 ▶ 大会结束



第一天 3月20日 星期五, 北京

0830 ▶ 论坛签到
0855 ▶ 诺本致欢迎词

0900 ▶ 特别纳税调整的立法和管理

- 我国转让定价的立法实践
- 我国转让定价的管理实践
- 反避税条款的主要内容
- 反避税工作的具体执行

1030 ▶ 茶歇

1100 ▶ 关联申报与同期资料管理

- 关联关系的认定标准
- 关联关系的交易类型
- 关联业务往来报告表
- 居民企业申报
- 非居民企业申报
- 关联企业申报
- 同期资料主要内容
 - 组织结构
 - 生产经营情况
 - 关联交易情况
 - 可比性分析
 - 转让定价方法的选择和使用
- 简易同期资料
- 免于准备同期资料要求
- 跟踪管理同期资料
- 同期资料补充说明
- 成本分摊协议同期资料
- 资本弱化同期资料
- 一般反避税调查的资料提供

1230 ▶ 午餐

1400 ▶ 案例分享: 如何有效的做好同期资料的收集和管理

1500 ▶ Sponsor Speech

1600 ▶ 茶歇

1630 ▶ 第四单元: 成本分摊协议, 特别纳税调查与调整

- 成本分摊协议所一般适用的集团营销策划是否包括一般的销售活动
- 如何看待和处理地区总部所提供的电脑支持, 人力资源及其他管理性质的劳务
- 关于研发费用的分摊以及区域性功能总部的费用分摊, 有没有相关的实例或可行性规定
- 集团HR, IT, 管理费用的费用分摊, 是否适用成本分摊协议
- 研发类的成本分摊协议是否需要税务局事先批准, 或只需要备案
- 在研发项目中, 实际结果可能要在协议期后的许多年后才能体现
- 如何看待境外母公司为境内子公司提供融资: 收取利息, 则会弱化资本,

有通过利息避税的嫌疑, 不收取利息, 会被视为关联交易, 违反独立交易原则。

- 特别纳税调查应重点选择
- 第三方提供相关资料
- 特别纳税调整实施过程
- 被调整企业跟踪管理流程

1800 ▶ 第一天会议结束

第二天, 3月21日, 星期六, 北京

0830 ▶ 论坛签到
0855 ▶ 诺本致欢迎词

0900 ▶ 增值税转型改革

- 增值税条例
 - 改革方向
 - 实施步骤
- 新增可抵扣进项税的种类
- 新减不得抵扣的进项税的种类
- 一般纳税人和小规模纳税人的界定
- 新调整的免税项目
- 相关联的政策完善

1000 ▶ 营业税改革的内容与改革方向

1100 ▶ 茶歇

1130 ▶ 特殊经济时期下出口退税政策变化及发展趋势

1230 ▶ 午餐

1400 ▶ 东北三省增值税转型改革的经验分享

1500 ▶ 天津保税区的税收管理

1600 ▶ 茶歇

1630 ▶ 现场问答:
时间: 60分钟
形式: 与会代表自由提问

1730 ▶ 大会结束

您将享受以下权利

- ▶ 您将能够出席两天会议的所有议程
- ▶ 您的企业将成为本次会议的正式赞助商
- ▶ 您所在企业将在本次会议的所有广告及媒体通讯材料中出现
- ▶ 您所在企业的徽章将出现在本次会议的所有材料中
- ▶ 您所在企业的徽章、简介及公司网站的超链接将出现在本次会议的主页上
- ▶ 您所在企业的信息将包含在本次会议的宣传邮件中, 发送给3000余位高层决策者
- ▶ 您将在会前一周获得参会代表的详细信息
- ▶ 您所在企业的宣传手册将被安插在本次会议的资料袋中
- ▶ 您所在企业的名称、简介、徽章、联系信息将出现在会议手册的赞助商鸣谢页上
- ▶ 作为本次会议的赞助商, 您所在企业的徽章将出现在所有会议宣传资料中
- ▶ 您将有幸与50余位行业高层决策者进行面对面的交流联络。需要指出的是, 所有与会嘉宾均经过严格筛选, 只有持有价值9900元入场券的嘉宾才能够出席本次会议, 因而确保了本次会议的高端性和专有性, 防止了闲杂人等进入
- ▶ 您将在会后一周内获得与会嘉宾的信息更新名录, 名录内容包括: 公司名称、代表姓名、代表职务、电话号码、电子邮件等, 名录内容绝对对外保密
- ▶ 您将能够享用会议提供的五星级酒店的丰盛早餐、午餐和茶点
- ▶ 您将能够参与所有的交流联络活动和休闲活动

您的投资为: 35000人民币

您将享受以下权利

- ▶ 您将成为本次会议的特约专家级供应商, 您的信息将出现在本次会议的资料手册中
- ▶ 您所在公司的徽章、简介、联系人信息等将以一页插页的形式放在会议资料中, 进而在50余位高层代表中进行宣传
- ▶ 您将有幸与50余位行业高层决策者进行面对面的交流联络。需要指出的是, 所有与会嘉宾均经过严格筛选, 只有持有价值9900元入场券的嘉宾才能够出席本次会议, 因而确保了本次会议的高端性和专有性, 防止了闲杂人等进入
- ▶ 会后您将以书籍和光盘的形式得到本次会议的所有演讲材料, 供公司使用。另外, 您还将得到本次会议与会嘉宾的信息名录, 包括他们的姓名、公司名称和代表职务等, 方便您进一步拓展业务
- ▶ 您将能够出席两天会议的所有议程
- ▶ 您将能够享用会议提供的五星级酒店的丰盛早餐、午餐和茶点
- ▶ 您将能够参与所有的交流联络活动和休闲活动

您的投资为: 25000人民币

您将享受以下权利

- ▶ 您将能够出席两天会议的所有议程
- ▶ 您将能够享用会议提供的五星级酒店的丰盛早餐、午餐和茶点
- ▶ 您将能够参与所有的交流联络活动和休闲活动
- ▶ 会后您将获得此次会议发言嘉宾演讲材料的文字资料和光盘
- ▶ 会议期间, 您将获得完整的参会代表名录, 包括他们的公司名称和职位
- ▶ 会前您将有可能会参与会前问卷调查并就您特别关注的话题与发言嘉宾和主持人沟通
- ▶ 成为诺本的独家会员, 第一时间了解最新会议信息

您的投资为: 9900人民币



代表佳评

Noppen是亚太地区税务论坛活动的领军企业!
- 亚太区税务总监, SABIC

两天的论坛中, 我们遇到了中国的优质客户和行业专家!
- 商务拓展总监, TPA

这是一次受益匪浅的交流互动, 非常感谢Noppen的精心组织!
- 转让定价合伙人, KPMG

非常专业, 非常有针对性, 我从中学习到了很多!
- 全球税务总监, EMC

关于诺本

诺本公司创立于1998年, 致力于主办高端峰会。诺本追求卓越, 对中国市场有独特了解, 与业界高层和中国各级政府联系密切, 这使得诺本在市场中优势明显, 竞争对手望尘莫及。

诺本公司每年举办超过50次的高端峰会, 得到国内外政府、跨国企业决策者们的积极响应。会议代表从中获得竞争优势。

诺本会议日程表—近期活动

第四届年度国际税收高峰论坛2009

Special Tax Adjustment Management and Value Added Taxation Reform Seminar 2009

WWW.NOPPEN.COM.CN

SHANGHAI: [Crowne Plaza Century Park] 20th - 21st February 2009

SHENZHEN: [Crowne Plaza Shenzhen] 13th - 14th March 2009

BEIJING: [Marriott Hotel West] 20th - 21st March 2009

PLEASE FAX THE COMPLETED FORM TO ON 8621 6192 1908

Name:	Title:	E-mail:
Name:	Title:	E-mail:
Name:	Title:	E-mail:
Name:	Title:	E-mail:
Company Name:		
Address:		
Tel:	Fax:	Zip:
Signature:		Date:
		(MM/DD/YY)
Nature of Business		

REGISTRATION FEES

▶ DOCUMENTATION SPONSOR

RMB 35000 / Person

▶ DOCUMENTATION INSERT

RMB 25000 / Person

2 DAY CONFERENCE IN CITY OF OWN CHOICE

- Beijing
 Shanghai
 Shenzhen
 RMB 9900 / Person

▶ 3 DAY CONFERENCE PACKAGE IN SHANGHAI, BEIJING AND SHENZHEN

RMB 27000 / Person

Registration fee includes lunch, refreshments and full conference documentation. The fee does not include hotel accommodation.

ASSISTANCE

If you need assistance with HOTEL ROOM RESERVATION

Tick this box

PAYMENT METHOD

▶ BY CREDIT CARD:

Please debit my credit card: VISA MasterCard JCB American Express

Card Number:

Card Holder's Name: _____ Signature: _____

Expiry Date: _____

Note: All credit card payment will be charged in RMB.

▶ BY BANK TRANSFER:

银行账户:

开户名: 上海诺本会展服务有限公司
 开户行: 中行上海市昌平路支行
 银行地址: 昌平路 787号, 中国 上海 200040
 账号: 044133-8900-17132308091001
 Swift code: BKCHCNBJ300

Bank Account:

Beneficiary's Name: Noppen Conference & Exhibition (Shanghai) Co., Ltd.
 Bank Sub-Branch: Bank of China Shanghai branch Changping Rd. sub-branch
 Bank Address: 787 Changping Rd. Shanghai, China 200040
 Account Number: 044133-8900-17132308091001
 Swift code: BKCHCNBJ300

CANCELLATION AND SUBSTITUTIONS

- ▶ If you are unable to attend, a substitute delegate is always welcome at no extra charge. Alternatively, your registration can be credited to a future conference. If for reasons beyond your control you are not able to attend (more than 45 working days before the conference and there is no alternative Noppen event you wish to attend), we will refund the fee. Please confirm your cancellation in writing. Cancellations made within 45 working days will result in loss of half the fee.
- ▶ Cancellation within 30 working days of the course will result in loss of the full fee. Failure to attend a course with no prior notice will also result in loss of the fee.
- ▶ Occasionally it is necessary for reasons beyond our control to alter the contents and timing of the program or the identity of the speakers. If a conference has to be cancelled at the last moment for reasons outside the control of Noppen, we will refund your fee in total, but cannot be held liable for any other expenses incurred by participants or their companies due to the cancellation.

Event Code: L9021

Office:

Staff Code:

CORRIDOR OF INSIGHTS
Lnoppen

▶ For further information, please contact: Chris Xiao.
Tel: +86 21 60851000 - Fax: +86 21 61921908 - chrisx@noppen.com.cn

Disclaimer: This document is a promotional event release and is not contractual.