



The China Tax Guide 2015 (7th Edition)

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Tax, Accounting, and Audit in China 2015 offers a comprehensive overview of the major taxes that foreign investors are likely to encounter when establishing or operating a business in China as well as other tax-relevant obligations. This concise, detailed, yet pragmatic guide is ideal for CFOs, compliance officers and heads of accounting who must navigate the complex tax and accounting landscape in China in order to effectively manage and strategically plan their China-based operations.

Taxation permeates business transactions in China, and a strong understanding of tax liabilities enables foreign investors to maximize the tax efficiency of their foreign investment while ensuring full compliance with all tax laws and regulations. This guide provides an overview of taxes for businesses and individuals, and discusses accounting and audit in the Chinese business context.

Tax, Accounting and Audit in China 2015 covers the following:

China's Tax System

China's Business Taxes

Individual Income Tax

Accounting, Audit and Tax Compliance

International Taxation

Within these topics, we discuss China's tax laws and administration, corporate income tax, value-added tax, and individual income tax calculation methods and applicability. We also cover annual compliance requirements, profits/dividends repatriation and financial due diligence. In the international taxation context, we address such topics as transfer pricing and double taxation treaties.

This practical and easy-to-understand guidebook will be of invaluable use to all executives involved in handling company finances concerning China, including:

Chief Executive Officers

Chief Financial Officers

Accounting Managers

Tax Specialists

It is currently used by the Guanghua School of Management, Peking University as course reference material.

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