


转让定价知多少 实务问答 


Transfer Pricing FAQs

7

**税务局是否要求企业在年度申报时
提交同期资料?**

TP之道博大精深，建议大家找一个有经验的老师指导。

79


**税务局是否要求企业在年度申报时
提交同期资料?** 

- 税务局并没有要求企业在作出年度申报时，提交转让定价同期资料。
- 但是，企业需要在企业所得税报表 [Form C] 中披露，是否有准备同期资料。

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80

Tax Return Form C



INFORMATION ON CONTROLLED TRANSACTIONS

PART A: COMPANY INFORMATION

1. Principal activity
(as stated in the Financial Statements & Reports)

2. a) Business code 1

b) Business code 2

3. Ultimate holding company:

3a. Name

3b. Country code * *(Use country code)*

4. Immediate holding company:

4a. Name

4b. Country code * *(Use country code)*

* Refer to the list of country codes in the Company Return Form Guidebook

5. Transfer Pricing Documentation prepared 1 = Yes 2 = No

FOR REFERENCE ONLY

SAMPLE COMPANY RETURN FORM FOR YEAR OF ASSESSMENT 2020

IMPORTANT REMINDERS

- The table in Section C must be filled in for the year of assessment. It reflects the date of assessment period.
- The taxpayer must complete all sections of the form, including the date of assessment period.
- The taxpayer must complete the form for the year of assessment 2020. The form is valid for the year of assessment 2020.
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TIP: 當中有傳呼，是以在家也可以有仔細的工作指導。

82