第13项行动计划
action 13: 2015 Final Reports

G20税基侵蚀和利润转移（BEPS）项目
2015年成果之十三
转让定价文档和国别报告
第13项行动计划

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本文件由邹智生、唐恩亮、李今、邬燕、姚蕾、朱静静翻译，曾庆权审校。
Transfer Pricing Documentation and Country-by-Country Reporting

FOREWORD

A standard foreword will be developed by the OECD Publication Department and added to all the reports, as it was done for the 2014 Deliverables.
转让定价文档和国别报告

前言

OECD 出版部为 2014 年成果准备了前言，此次也会为本报告准备前言。
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<td>CAA</td>
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<td>CFA</td>
<td>Committee on Fiscal Affairs</td>
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<td>DTC</td>
<td>Double tax convention</td>
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<td>FTE</td>
<td>Full-time equivalent</td>
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<td>G20</td>
<td>Group of twenty</td>
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<td>MAP</td>
<td>Mutual agreement procedure</td>
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<td>MCAA</td>
<td>Multilateral competent authority agreement</td>
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<td>MNE</td>
<td>Multinational enterprise</td>
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<td>OECD</td>
<td>Organisation for Economic Co-operation and Development</td>
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<tr>
<td>PE</td>
<td>Permanent establishment</td>
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<td>R&amp;D</td>
<td>Research and development</td>
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<td>SME</td>
<td>Small and medium enterprise</td>
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<td>TIEA</td>
<td>Tax information exchange agreement</td>
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<td>XML</td>
<td>Extensible markup language</td>
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## 缩略词表

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EXECUTIVE SUMMARY

This report contains revised standards for transfer pricing documentation and a template for country-by-country reporting of income, earnings, taxes paid and certain measures of economic activity.

Action 13 of the Action Plan on Base Erosion and Profit Shifting (BEPS) requires the development of “rules regarding transfer pricing documentation to enhance transparency for tax administration, taking into consideration the compliance costs for business. The rules to be developed will include a requirement that MNEs provide all relevant governments with needed information on their global allocation of the income, economic activity and taxes paid among countries according to a common template”.

In response to this requirement, a three-tiered standardised approach to transfer pricing documentation has been developed.

First, the guidance on transfer pricing documentation requires multinational enterprises (MNEs) to provide tax administrations with high-level information regarding their global business operations and transfer pricing policies in a “master file” that is to be available to all relevant tax administrations.

Second, it requires that detailed transactional transfer pricing documentation be provided in a “local file” specific to each country, identifying material related party transactions, the amounts involved in those transactions, and the company’s analysis of the transfer pricing determinations they have made with regard to those transactions.

Third, large MNEs are required to file a country-by-country report that will provide annually and for each tax jurisdiction in which they do business the amount of revenue, profit before income tax and income tax paid and accrued. It also requires MNEs to report their number of employees, stated capital, retained earnings and tangible assets in each tax jurisdiction. Finally, it requires MNEs to identify each entity within the group doing business in a particular tax jurisdiction and to provide an indication of the business activities each entity engages in.

Taken together, these three documents (master file, local file and country-by-country report) will require taxpayers to articulate consistent transfer pricing positions—and will provide tax administrations with useful information to assess transfer pricing risks, make determinations about where audit resources can most effectively be deployed, and, in the event audits are called for, provide information to commence and target audit enquiries. This information should make it easier for tax administrations to identify whether companies have engaged in transfer pricing and other practices that have the effect of artificially shifting substantial amounts of income into tax-advantaged environments. The countries participating in the BEPS project agree that these new reporting provisions, and the transparency they will encourage, will contribute to the objective of understanding, controlling, and tackling BEPS behaviours.

The specific content of the various documents reflects an effort to balance tax administration information needs, concerns about inappropriate use of the information, and the compliance costs and burdens imposed on business. Some countries would strike that balance in a different way by requiring reporting in the country-by-country report of additional transactional data (beyond that available in the master file and local file for transactions of entities operating in their jurisdictions) regarding related party interest payments, royalty payments and especially related party service fees. Countries expressing this
执行摘要

本文件包含了修改后的转让定价文档标准以及国别报告模板。国别报告要求披露跨国企业集团在全世界范围内的收入、纳税情况以及相关经济活动指标。

《税基侵蚀和利润转移（BEPS）行动计划》第 13 项行动计划要求制定“相应的转让定价文档规则，以提高税务机关的信息透明度，同时考虑企业的合规性成本。这些规定将包括要求跨国企业根据统一的模型向相关政府提供其在全球范围内的收入、经济活动以及纳税的分配情况。”

针对这一要求，本报告提出了转让定价文档的三层标准结构。

首先，转让定价文档的指导原则要求跨国企业向相关国家税务机关提供“主体文档”，包括概览性地介绍全球运营信息和转让定价政策。

其次，该指导原则还要求跨国企业向相关国家的税务机关提供转让定价文档的本地文档。本地文档应该包括相关的重要关联交易、交易金额以及企业对于这些交易所作的转让定价分析。

再次，大型跨国企业需要按年度申报国别报告，包括其经营所在的所有税务管辖地的收入、所得税前利润、已缴纳的企业所得税、计税的企业所得税等信息。国别报告还要求跨国企业按税收管辖区，申报其全部收入、资本、未分配利润、有形资产等信息。这些信息由跨国企业确认在各税收管辖区从事经营活动的集团所有成员实体以及这些成员实体所从事经营活动的性质。

上述三个文档（即主文档、本地文档和国别报告）要求纳税人在一致的转让定价情况下。税务机关可以利用上述三个文档进行转让定价风险评估，确定如何分配税务调查资源，并在需要时开展有针对性的税务调查。这些信息应当能够帮助税务机关更准确地判断纳税人是否通过转移定价或其他操作，人为地将大量收入转移至税收优惠的环境中。

BEPS 行动计划参与者均同意，采用新的申报要求和鼓励提高信息透明度的制度有利于实现了解、控制和解决 BEPS 行为的目标。

各项文档的具体内容体现了为平衡税务机关对信息的需求、解决对信息不合理使用的担忧、以及企业的合规性成本和负担等方面所做出的努力。某些国家可能通过其他方式达到这一平衡，即除了主体文档和本地文档所披露的在其税收管辖区的企业及其相关交易信息外，还要求国别报告披露其他交易信息，包括关联企业利息支付、特许权使用费和关联服务费。
view are primarily those from emerging markets (Argentina, Brazil, China, Colombia, India, Mexico, South Africa, and Turkey) who state they need such information to perform risk assessment and who find it challenging to obtain information on the global operations of an MNE group headquartered elsewhere. Other countries expressed support for the way in which the balance has been struck in this document. Taking all these views into account, it is mandated that countries participating in the BEPS project will carefully review the implementation of these new standards and will reassess no later than the end of 2020 whether modifications to the content of these reports should be made to require reporting of additional or different data.

Consistent and effective implementation of the transfer pricing documentation standards and in particular of the country-by-country report is essential. Therefore, countries participating in the OECD/G20 BEPS Project agreed on the core elements of the implementation of transfer pricing documentation and country-by-country reporting. This agreement calls for the master file and the local file to be delivered by MNEs directly to local tax administrations. Country-by-country reports should be filed in the jurisdiction of tax residence of the ultimate parent entity and shared between jurisdictions through automatic exchange of information, pursuant to government-to-government mechanisms such as the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, bilateral tax treaties or Tax Information Exchange Agreements (TIEAs). In limited circumstances, secondary mechanisms, including local filing can be used as a backup.

These new country-by-country reporting requirements are to be implemented for fiscal years beginning on or after 1 January 2016 and apply, subject to the 2020 review, to MNEs with annual consolidated group revenue equal or exceeding EUR 750 million. It is acknowledged that some jurisdictions may need time to follow their particular domestic legislative process in order to make necessary adjustments to the law.

In order to facilitate the implementation of the new reporting standards, an implementation package has been developed consisting of model legislation which could be used by countries to require MNE groups to file the country-by-country report and competent authority agreements that are to be used to facilitate implementation of the exchange of those reports among tax administrations. As a next step, it is intended that an XML Schema and a related User Guide will be developed with a view to accommodating the electronic exchange of CB Country-by-Country Reports.

It is recognised that the need for more effective dispute resolution may increase as a result of the enhanced risk assessment capability following the adoption and implementation of a country-by-country reporting requirement. This need has been addressed when designing government-to-government mechanisms to be used to facilitate the automatic exchange of country-by-country reports.

Jurisdictions endeavour to introduce, as necessary, domestic legislation in a timely manner. They are also encouraged to expand the coverage of their international agreements for exchange of information. Mechanisms will be developed to monitor jurisdictions' compliance with their commitments and to monitor the effectiveness of the filing and dissemination mechanisms. The outcomes of this monitoring will be taken into consideration in the 2020 review.
持这些观点的国家主要来自新兴市场，包括阿根廷、巴西、中国、哥伦比亚、印度、墨西哥、南非和土耳其；这些国家指出在风险评估阶段需要这些信息，但由于跨国企业集团总部往往位于国外，相关信息的获得一直较为困难。其他国家则支持本文件所阐述的方法，认为已经达到了一个合理的平衡。鉴于以上所有观点，《BEPS行动计划》要求各参与国认真审查评估这些新规则的实施，并在2020年前确定是否需要对转让定价文档的内容作进一步修改，如要求披露不同数据或其他信息。

持续并有效贯彻转让定价文档标准（尤其是国别报告）至关重要。因此，OECD/G20 BEPS项目参与国就实施转让定价文档和国别报告要求的主要内容达成了一致意见，即要求跨国企业直接向其所在的税收管辖地提交主体文档和本地文档，而国别报告则由跨国企业集团最终控股企业向其构成居民企业的税收管辖地申报，并根据政府间国别报告交换机制框架（如《多边税收征管互助公约》、双边税收协定或《税收信息交换协议》等）在相关税收管辖地之间进行信息自动交换。在少数情况下，可以采用补充申报机制（如本地申报）。

这些新的国别报告要求将于2016年1月1日或以后开始的跨国企业集团财务年度开始实施。申报标准为跨国企业集团的年度合并收入等于或超过7.5亿欧元。OECD/G20将于2020年针对上述要求的实施情况进行审查。然而，部分税收管辖地需要一段时间根据其国内立法程序对相关法律做出必要修订，以实施国别报告的要求。

为了推进新的报告标准的实施，OECD/G20制定了相应的实施方案，其中包括国可不用于要求跨国企业集团申报国别报告的立法草案，以及用于在各级税收管辖地之间推行国别报告交换机制的相关主管税务机关协议。下一步行动计划是开发XML架构并制定相关的使用手册，实现国别报告的电子化交换。

随着国别报告要求的采纳和实施，各税收管辖地对于转让定价风险的评估能力将得到提升，因此需要建立更加有效的争端解决机制。在设计政府间国别报告自动交换机制时，已经考虑了这方面的需求。

各级税收管辖地应致力于及时引入必要的国内立法。与此同时，应鼓励各个参与者扩大其信息交换国际协定的覆盖范围。OECD/G20将持续监督此项实施的执行情况，监督结果也会纳入2020年转让定价文档及国别报告实施情况的评估范围内。
CHAPTER V OF THE TRANSFER PRICING GUIDELINES ON DOCUMENTATION

The text of Chapter V of the Transfer Pricing Guidelines is deleted in its entirety and replaced with the following language and annexes.

A. Introduction

1. This chapter provides guidance for tax administrations to take into account in developing rules and/or procedures on documentation to be obtained from taxpayers in connection with a transfer pricing enquiry or risk assessment. It also provides guidance to assist taxpayers in identifying documentation that would be most helpful in showing that their transactions satisfy the arm's length principle and hence in resolving transfer pricing issues and facilitating tax examinations.

2. When Chapter V of these Guidelines was adopted in 1995, tax administrations and taxpayers had less experience in creating and using transfer pricing documentation. The previous language in Chapter V of the Guidelines put an emphasis on the need for reasonableness in the documentation process from the perspective of both taxpayers and tax administrations, as well as on the desire for a greater level of cooperation between tax administrations and taxpayers in addressing documentation issues in order to avoid excessive documentation compliance burdens while at the same time providing for adequate information to apply the arm's length principle reliably. The previous language of Chapter V did not provide for a list of documents to be included in a transfer pricing documentation package nor did it provide clear guidance with respect to the link between the process for documenting transfer pricing, the administration of penalties and the burden of proof.

3. Since then, many countries have adopted transfer pricing documentation rules and the proliferation of these requirements, combined with a dramatic increase in the volume and complexity of international intra-group trade and the heightened scrutiny of transfer pricing issues by tax administrations, has resulted in a significant increase in compliance costs for taxpayers. Nevertheless tax administrations often find transfer pricing documentation to be less than fully informative and not adequate for their tax enforcement and risk assessment needs.

4. The following discussion identifies three objectives of transfer pricing documentation rules. The discussion also provides guidance for the development of such rules so that transfer pricing compliance is more straightforward and more consistent among countries, while at the same time providing tax administrations with more focused and useful information for transfer pricing risk assessments and audits. An important overarching consideration in developing such rules is to balance the usefulness of the data to tax administrations for transfer pricing risk assessment and other purposes with any increased compliance burdens placed on taxpayers. In this respect it is noted that clear and widely adopted documentation rules can reduce compliance costs which could otherwise arise in a transfer pricing dispute.

B. Objectives of transfer pricing documentation requirements

5. Three objectives of transfer pricing documentation are:
第五章 文档

《转让定价指南》第五章的现有内容全部删除，替换为下述文字。

A. 导言
1. 本章提供的一般性指导原则可供税务机关参考，以便制定转让定价调查及风险管理评估过程中从纳税人处获取文档的相关规则和程序。同时，本章也为纳税人提供了指导，帮助纳税人确定最有助于表明其受控交易符合独立交易原则的文档内容，同时也便于税务机关解决相关转让定价问题。
2. 当转让定价指南》第五章于1995年颁布时，当时税务机关和纳税人在制定和使用转让定价文档方面的经验相对较少。《转让定价指南》第五章原有内容从纳税人和税务机关双方的角度，强调需要建立合理的文档程序，并希望税务机关和纳税人在解决转让定价问题上能够有更深层次的合作，以避免纳税人的合规性负担，同时确保提供足够的信息以可靠地运用独立交易原则。《转让定价指南》第五章原有内容未提供转让定价文档中所应包括的内容清单，没有对转让定价文档准备程序、相关处罚管理和举证责任之间的联系提供明确的指导原则。
3. 许多国家都随后出台了转让定价文档的相关规定。这些规定出现，加之跨国企业集团内部交易的复杂性和交易量的急剧增加，以及税务机关在相关转让定价问题检查力度上的加强，显著增加了纳税人的合规性成本。尽管如此，税务机关却经常发现转让定价文档所披露的信息不够充分，无法满足税务执法和风险评估的需求。
4. 以下各节讨论明确了转让定价文档相关规定所应实现的三个目标，并针对如何制定相关规定提供了指导原则，以保证转让定价合规要求更为明确，且各国的规范也更为统一；同时亦可为税务机关的转让定价风险评估和调查提供更具针对性的有形信息。在制定这些规定时，首要考虑的问题是如何在满足税务机关可获得用于转让定价风险评估及其他目的的有效数据的同时，避免增加纳税人的合规性负担。因此，采纳明确而被广泛使用的转让定价文档规定，可以减少由于转让定价争议而导致的合规性成本。

B. 转让定价文档要求的目标
5. 转让定价文档所应实现的三个目标包括：
1. To ensure that taxpayers give appropriate consideration to transfer pricing requirements in establishing prices and other conditions for transactions between associated enterprises and in reporting the income derived from such transactions in their tax returns;

2. To provide tax administrations with the information necessary to conduct an informed transfer pricing risk assessment; and

3. To provide tax administrations with useful information to employ in conducting an appropriately thorough audit of the transfer pricing practices of entities subject to tax in their jurisdiction, although it may be necessary to supplement the documentation with additional information as the audit progresses.

6. Each of these objectives should be considered in designing appropriate domestic transfer pricing documentation requirements. It is important that taxpayers be required to carefully evaluate, at or before the time of filing a tax return, their own compliance with the applicable transfer pricing rules. It is also important that tax administrations be able to access the information they need to conduct a transfer pricing risk assessment to make an informed decision about whether to perform an audit. In addition, it is important that tax administrations be able to access or demand, on a timely basis, all additional information necessary to conduct a comprehensive audit once the decision to conduct such an audit is made.

**B.1. Taxpayer’s assessment of its compliance with the arm’s length principle**

7. By requiring taxpayers to articulate convincing, consistent and cogent transfer pricing positions, transfer pricing documentation can help to ensure that a culture of compliance is created. Well-prepared documentation will give tax administrations some assurance that the taxpayer has analysed the positions it reports on tax returns, has considered the available comparable data, and has reached consistent transfer pricing positions. Moreover, contemporaneous documentation requirements will help to ensure the integrity of the taxpayers’ positions and restrain taxpayers from developing justifications for their positions after the fact.

8. This compliance objective may be supported in two important ways. First, tax administrations can require that transfer pricing documentation requirements be satisfied on a contemporaneous basis. This would mean that the documentation would be prepared at the time of the transaction, or in any event, no later than the time of completing and filing the tax return for the fiscal year in which the transaction takes place. The second way to encourage compliance is to establish transfer pricing penalty regimes in a manner intended to reward timely and accurate preparation of transfer pricing documentation and to create incentives for timely, careful consideration of the taxpayer’s transfer pricing positions. Filing requirements and penalty provisions related to documentation are discussed in greater detail in Section D, below.

9. While ideally taxpayers will use transfer pricing documentation as an opportunity to articulate a well thought-out basis for their transfer pricing policies, thereby meeting an important objective of such requirements, issues such as costs, time constraints, and competing demands for the attention of relevant personnel can sometimes undermine these objectives. It is therefore important for countries to keep documentation requirements reasonable and focused on material transactions in order to ensure mindful attention to the most important matters.

**B.2. Transfer pricing risk assessment**

10. Effective risk identification and assessment constitute an essential early stage in the process of selecting appropriate cases for transfer pricing audits or enquiries and in focusing such audits on the most important issues. Because tax administrations operate with limited resources, it is important for them to accurately evaluate, at the very outset of a possible audit, whether a taxpayer’s transfer pricing...
（1）确保纳税人建立关联交易价格和其他交易条款时以及在纳税申报时披露上述交易所得时，能够合理考虑转让定价的要求；
（2）为税务机关进行有效的转让定价风险评估提供必要信息；以及
（3）当税务机关对跨国集团内的企业的转让定价行为进行合理的全面调查时，为税务机关提供有用的信息；尽管随着调查的进行，企业可能需要额外的信息作为转让定价文档的补充。

6. 在制定适用于本国的转让定价文档规定时，应当对上述目标逐一进行考量。纳税人在进行纳税申报时或申报后，应仔细评估自身是否遵循了适用的转让定价规定。同时，还应保证税务机关能够获得所需要的信息，以便在充分的信息基础上进行转让定价风险评估，从而做出是否启动转让定价调查的决定。此外，非常重要的是一旦作出启动转让定价调查的决定，税务机关能够及时获得或要求纳税人提供所有的额外信息，从而保证转让定价调查的全面展开。

B.1. 纳税人对是否遵循独立交易原则的自行评估

7. 转让定价文档要求纳税人对其转让定价安排进行合理、统一及充分的阐述，这对于纳税人形成合规的背景、确保税务机关在某种程度上相信，纳税人在纳税申报时已对其转让定价安排进行了分析，已对可获取的可比数据进行了考量，并已证明其转让定价政策与实际安排相符。此外，同期资料的要求将有助于确保纳税人转让定价安排的真实性，并限制纳税人在事后为其转让定价安排寻找辩护理由。

8. 合理性目标可以通过两个重要途径来达成。首先，税务机关可要求转让定价文档以同期资料的形式准备，这意味着转让定价文档应当在关联交易进行时准备、或不晚于关联交易发生所属财政年度的纳税申报完成时准备。第二种方式是建立转让定价处罚机制，以奖励及时、准确地准备转让定价文档的行为，并激励纳税人及时、慎重地规划其转让定价安排。第 D 节详细讨论了转让定价文档的申报要求和处罚规定。

9. 虽然在理想的情况下，纳税人能够借助转让定价文档对其转让定价政策进行详尽的阐述，从而实现转让定价文档所提出的重要目标；但由于成本与时间的限制，以及企业内部相关人员的诉求等种种问题有时会有悖这些目标的达成。因此对于各个国家而言，重点应放在制定合理的转让定价文档规定，集中关注重大关联交易，以保证其关注点集中在最重要的问题上。

B.2. 转让定价风险评估

10. 对于选择合适的案例进行转让定价调整或调查并集中调查最重要的问题而言，早期的风险识别与评估十分关键。由于税务机关资源有限，因此在形成转让定价调查意向的初级阶段，进行准确的评估非常重要。该评估应侧重于判断纳税人的转让定价安排是否值得进行深人的审核，是否需要投入大量的税收执法资源。
arrangements warrant in-depth review and a commitment of significant tax enforcement resources. Particularly with regard to transfer pricing issues (which generally are complex and fact-intensive), effective risk assessment becomes an essential prerequisite for a focused and resource-efficient audit. The OECD Handbook on Transfer Pricing Risk Assessment is a useful tool to consider in conducting such risk assessments.

11. Proper assessment of transfer pricing risk by the tax administration requires access to sufficient, relevant and reliable information at an early stage. While there are many sources of relevant information, transfer pricing documentation is one critical source of such information.

12. There is a variety of tools and sources of information used for identifying and evaluating transfer pricing risks of taxpayers and transactions, including transfer pricing forms (to be filed with the annual tax return), transfer pricing mandatory questionnaires focusing on particular areas of risk, general transfer pricing documentation requirements identifying the supporting evidence necessary to demonstrate the taxpayer's compliance with the arm's length principle, and cooperative discussions between tax administrations and taxpayers. Each of the tools and sources of information appears to respond to the same fundamental observation: there is a need for the tax administration to have ready access to relevant information at an early stage to enable an accurate and informed transfer pricing risk assessment. Assuring that a high quality transfer pricing risk assessment can be carried out efficiently and with the right kinds of reliable information should be one important consideration in designing transfer pricing documentation rules.

B.3. Transfer pricing audit

13. A third objective for transfer pricing documentation is to provide tax administrations with useful information to employ in conducting a thorough transfer pricing audit. Transfer pricing audit cases tend to be fact-intensive. They often involve difficult evaluations of the comparability of several transactions and markets. They can require detailed consideration of financial, factual and other industry information. The availability of adequate information from a variety of sources during the audit is critical to facilitating a tax administration's orderly examination of the taxpayer's controlled transactions with associated enterprises and enforcement of the applicable transfer pricing rules.

14. In situations where a proper transfer pricing risk assessment suggests that a thorough transfer pricing audit is warranted with regard to one or more issues, it is clearly the case that the tax administration must have the ability to obtain, within a reasonable period, all of the relevant documents and information in the taxpayer's possession. This includes information regarding the taxpayer's operations and functions, relevant information on the operations, functions and financial results of associated enterprises with which the taxpayer has entered into controlled transactions, information regarding potential comparables, including internal comparables, and documents regarding the operations and financial results of potentially comparable uncontrolled transactions and unrelated parties. To the extent such information is included in the transfer pricing documentation, special information and document production procedures can potentially be avoided. It must be recognized, however, that it would be unduly burdensome and inefficient for transfer pricing documentation to attempt to anticipate all of the information that might possibly be required for a full audit. Accordingly, situations will inevitably arise when tax administrations wish to obtain information not included in the documentation package. Thus, a tax administration's access to information should not be limited to, or by, the documentation package relied on in a transfer pricing risk assessment. Where a jurisdiction requires particular information to be kept for transfer pricing audit purposes, such requirements should balance the tax administration's need for information and the compliance burdens on taxpayers.
特别是针对某些转让定价问题（通常较为复杂且涉及大量事实信息），有效的风险评估是进行准确的、有针对性的转让定价调查的基本前提。《经济合作与发展组织转让定价风险评估手册》是进行这种风险评估的有效的工具。

11. 税务机关在进行转让定价风险管理时，需要能够识别初期阶段获得该等信息，并且能够识别相关而可靠的信息。在众多的信息来源中，转让定价文档至关重要。

12. 用于识别和评估纳税人及其关联交易转让定价风险的工具和信息来源有很多种，包括转让定价表格（如年度纳税申报表和报告）以及特定风险点的特性性转让定价问卷调查。确定证明纳税人遵循独立交易原则所需支持性证据的一般转让定价文档要求，以及税务机关和纳税人之间的合作讨论。每种工具和信息来源可能都是为了解决同一问题：税务机关有必要在早期阶段即可以获得相关信息，以便能够根据信息的基础进行转让定价风险评估。保证使用准确而可靠的信息进行高效、高质量转让定价风险评估，是制定转让定价文档规定的一个重要因素。

B.3. 转让定价调查

13. 转让定价文档的第三个目的是为税务机关进行全面的转让定价调查提供有用的信息。转让定价调查案件往往涉及大量事实信息，对于相关交易和市场可比性评估也较为困难，因此需要对财务、事实和其他行业信息进行详细的分析。调查过程中，是否可以从各种渠道收集到充分的信息，对于帮助税务机关对纳税人及其关联交易进行有序调查以及实施适用的转让定价法规而言至关重要。

14. 如果通过适当的转让定价风险评估发现有必要就一个或多个转让定价问题进行全面的转让定价调查，税务机关必须有能力在合理的期限内获得纳税人所有的相关文件和信息。这些信息包括：纳税人的人力、资产和运营有关等信息；与纳税人存在关联交易的企业的运营、功能和财务状况等相关信息；潜在的可比信息（包括内部可比对象），以及潜在可比非关联交易的运营和财务状况相关的文件。上述信息已经包含在转让定价文档中，则无须额外提出信息或准备相关文件。然而必须确认的是，在准备转让定价文档时，试图事先估计并包括正式调查阶段可能需要的所有信息将导致纳税人负担繁重并降低效率。但在某些情况下，税务机关确实需要获取未包含在转让定价文档中的信息。因此，税务机关所获取的信息不应该局限于转让定价风险评估过程中所依据的转让定价文档。如果主管税务机关在转让定价调查过程中要求纳税人提供某项具体信息，这样的要求应同时平衡税务机关的信息需求和纳税人所需承担的合规性负担。
15. It may often be the case that the documents and other information required for a transfer pricing audit will be in the possession of members of the MNE group other than the local affiliate under examination. Often the necessary documents will be located outside the country whose tax administration is conducting the audit. It is therefore important that the tax administration is able to obtain directly or through information sharing, such as exchange of information mechanisms, information that extends beyond the country’s borders.

C. A three-tiered approach to transfer pricing documentation

16. In order to achieve the objectives described in Section B, countries should adopt a standardised approach to transfer pricing documentation. This section describes a three-tiered structure consisting of (i) a master file containing standardised information relevant for all MNE group members; (ii) a local file referring specifically to material transactions of the local taxpayer; and (iii) a country-by-country report containing certain information relating to the global allocation of the MNE’s income and taxes paid together with certain indicators of the location of economic activity within the MNE group.

17. This approach to transfer pricing documentation will provide tax administrations with relevant and reliable information to perform an efficient and robust transfer pricing risk assessment analysis. It will also provide a platform on which the information necessary for an audit can be developed and provide taxpayers with a means and an incentive to meaningfully consider and describe their compliance with the arm’s length principle in material transactions.

C.1. Master file

18. The master file should provide an overview of the MNE group business, including the nature of its global business operations, its overall transfer pricing policies, and its global allocation of income and economic activity in order to assist tax administrations in evaluating the presence of significant transfer pricing risk. In general, the master file is intended to provide a high-level overview in order to place the MNE group’s transfer pricing practices in their global economic, legal, financial and tax context. It is not intended to require exhaustive listings of minutiae (e.g. a listing of every patent owned by members of the MNE group) as this would be both unnecessarily burdensome and inconsistent with the objectives of the master file. In producing the master file, including lists of important agreements, intangibles and transactions, taxpayers should use prudent business judgment in determining the appropriate level of detail for the information supplied, keeping in mind the objective of the master file to provide tax administrations a high-level overview of the MNE’s global operations and policies. When the requirements of the master file can be fully satisfied by specific cross-references to other existing documents, such cross-references, together with copies of the relevant documents, should be deemed to satisfy the relevant requirement. For purposes of producing the master file, information is considered important if its omission would affect the reliability of the transfer pricing outcomes.

19. The information required in the master file provides a “blueprint” of the MNE group and contains relevant information that can be grouped in five categories: a) the MNE group’s organisational structure; b) a description of the MNE’s business or businesses; c) the MNE’s intangibles; d) the MNE’s intercompany financial activities; and e) the MNE’s financial and tax positions.

20. Taxpayers should present the information in the master file for the MNE as a whole. However, organisation of the information presented by line of business is permitted where well justified by the facts, e.g. where the structure of the MNE group is such that some significant business lines operate largely independently or are recently acquired. Where line of business presentation is used, care should be taken to assure that centralised group functions and transactions between business lines are properly described in the master file. Even where line of business presentation is selected, the entire master file consisting of all
15. 经常可能出现的情况是，转让定价调查要求提供的文件和其他信息并非由接受调查的本地企业所掌握，而是由跨国企业集团的其他成员实体所拥有，导致必要的文件往往位于国外。因此，保证税务机关能够直接或通过信息共享渠道（包括信息交换机制）获取位于国外的信息非常重要。

C. 转让定价文档的三层结构

16. 为了实现本章第 B 节所述目标，各国应在准备转让定价文档过程中采取统一的方式。本节对转让定价文档的三层结构进行了介绍：(i) 主体文档，披露跨国企业集团所有成员的相关标准化信息；(ii) 本文件，披露本地纳税人的重要交易信息；以及(iii) 国别报告，披露跨国企业集团在全球范围内的收入分配、纳税情况以及跨国企业集团运营所在税收管辖区经济活动指标的相关信息。

17. 按照上述三层结构准备转让定价文档，可以为税务机关评估企业转让定价风险提供可靠的相关信息。同时，这也为转让定价调查创建了一个信息平台，为纳税人考虑和说明其重要关联交易是否符合独立交易原则提供了有效手段和激励。

C.1. 主体文档

18. 主体文档应包含跨国企业集团业务概述，其中应包括跨国业务性质、整体转让定价政策以及全球收入及经济活动的分配情况，以协助税务机关确定是否存在重大转让定价风险。一般情况下，主体文档应提供跨国企业集团的相关概述，以便在跨国企业集团的经济、法律、财务以及税收背景下考虑其转让定价安排。主体文档应提供详尽的细节内容（例如列出跨国企业集团成员的全部专利权），这会增加不必要的负担且与准备主体文档的目的不符。在准备主体文档（包括重要协议、无形资产和交易清单）时，纳税人应注意主体文档的目的是向税务机关提供跨国企业的全球运营情况及政策概况，因此需要根据谨慎的经验判断提供信息的详细程度。如果通过引用其他文档可以完全满足主体文档要求，相关文件的配合使用可被认为符合主体文档的要求。准备主体文档时，如果遗漏某些信息会影响转让定价结果的可靠性，那么此类信息就应被认为是重要的。

19. 主体文档旨在提供跨国企业集团全球业务的基本情况。主体文档中的信息由以下五部分组成：
   (a) 跨国企业集团全球组织结构；(b) 跨国企业业务描述；(c) 跨国企业的无形资产情况；(d) 跨国企业内部融资活动，以及(e) 跨国企业集团的财务及税务情况。

20. 纳税人应在主体文档中将跨国企业集团作为一个整体，披露相关信息。然而，若某跨国企业集团的某些重要业务板块很大程度上是独立运作或新近并购的，跨国企业也可以按业务板块披露信息。采用这种披露方式时，应确保在主体文档中对集中化的集团功能以及不同业务板块之间的交易提供适当的描述。如果采用按业务板块披露的形式，应将包括各业务板块信息的主体文档提供给所在各国，确保跨国企业集团的全球业务进行了适当的描述。
business lines should be available to each country in order to assure that an appropriate overview of the MNE group's global business is provided.

21. Annex I to Chapter V of these Guidelines sets out the information to be included in the master file.

C.2. Local file

22. In contrast to the master file, which provides a high-level overview as described in paragraph 18, the local file provides more detailed information relating to specific intercompany transactions. The information required in the local file supplements the master file and helps to meet the objective of assuring that the taxpayer has complied with the arm's length principle in its material transfer pricing positions affecting a specific jurisdiction. The local file focuses on information relevant to the transfer pricing analysis related to transactions taking place between a local country affiliate and associated enterprises in different countries and which are material in the context of the local country's tax system. Such information would include relevant financial information regarding those specific transactions, a comparability analysis, and the selection and application of the most appropriate transfer pricing method. Where a requirement of the local file can be fully satisfied by a specific cross-reference to information contained in the master file, such a cross-reference should suffice.

23. Annex II to Chapter V of these Guidelines sets out the items of information to be included in the local file.


24. The country-by-country report requires aggregate tax jurisdiction-wide information relating to the global allocation of the income, the taxes paid, and certain indicators of the location of economic activity among tax jurisdictions in which the MNE group operates. The report also requires a listing of all the Constituent Entities for which financial information is reported, including the tax jurisdiction of incorporation, where different from the tax jurisdiction of residence, as well as the nature of the main business activities carried out by that Constituent Entity.

25. The country-by-country report will be helpful for high-level transfer pricing risk assessment purposes. It may also be used by tax administrations in evaluating other BEPS related risks and where appropriate for economic and statistical analysis. However, the information in the country-by-country report should not be used as a substitute for a detailed transfer pricing analysis of individual transactions and prices based on a full functional analysis and a full comparability analysis. The information in the country-by-country report on its own does not constitute conclusive evidence that transfer prices are or are not appropriate. It should not be used by tax administrations to propose transfer pricing adjustments based on a global formulary apportionment of income.

26. Annex III to Chapter V of these Guidelines contains a model template for the country-by-country report together with its accompanying instructions.

D. Compliance issues

D.1. Contemporaneous documentation

27. Each taxpayer should endeavour to determine transfer prices for tax purposes in accordance with the arm's length principle, based upon information reasonably available at the time of the transaction. Thus, a taxpayer ordinarily should give consideration to whether its transfer pricing is appropriate for tax
21. 有关主体文档应包含的信息，参见本指南第五章附录一。

C.2. 本地文档
22. 如上文第 18 段所述，本地文档介绍跨国企业集团的整体概况；而本地文档则提供有关具体关联交易的详细信息。本地文档所要求的信息可以作为主体文档的补充，有助于确保在特定税务管辖地的主要转让定价安排政策符合独立交易原则。本地文档强调对本地企业与其他国家关联企业之间发生的对本地税务管辖而言较为重大的关联交易进行转让定价分析。本地文档所含信息包括：具体交易的相关财务信息、可比性分析以及最合适的转让定价方法的选择与应用。如果本地文档要求的某项信息可以通过对主体文档的引用获得，那么这样的引用应被认为是足够的。

23. 有关本地文档应包含的信息，参见本指南第五章附录二。

C.3. 国别报告
24. 国别报告要求提供跨国企业集团运营所在的所有税收管辖区范围内的全球收入分配、纳税情况以及相关税收管辖地经济活动指标相关的信息。该报告还需要列举跨国企业集团所有成员实体的名单及其财务信息、所处税收管辖区、注册地（如有）及所属税收管辖区以及主要经营活动的性质。

25. 国别报告有助于对转让定价风险进行初步评估，帮助税务机关评估其他与 BEPS 相关的风险，适当情况下还可用于经济分析及数据统计分析。然而，对于具体交易和定价的详细转让定价分析应基于完整可比性分析。国别报告所披露的信息并不取代上述分析。此外，国别报告所披露的信息也不能单独构成认定转让定价安排是否合理的结论性证据。税务机关不能以此作为使用全球公式分配法进行转让定价调整的依据。

26. 有关国别报告模板及填报说明，参见本指南第五章附录三。

D. 合规性问题
D.1.  期限资料
27. 每个纳税人都应当基于交易时点所能合理获得的信息，努力根据独立交易原则，制定满足税务目的的转让价格。因此，纳税人在定价之前通常应当考虑转让定价从税收角度而言是否合理，并在纳税申报时
purposes before the pricing is established and should confirm the arm’s length nature of its financial results at the time of filing its tax return.

28. Taxpayers should not be expected to incur disproportionately high costs and burdens in producing documentation. Therefore, tax administrations should balance requests for documentation against the expected cost and administrative burden to the taxpayer of creating it. Where a taxpayer reasonably demonstrates, having regard to the principles of these Guidelines, that either no comparable data exists or that the cost of locating the comparable data would be disproportionately high relative to the amounts at issue, the taxpayer should not be required to incur costs in searching for such data.

D.2. Time frame

29. Practices regarding the timing of the preparation of the documentation differ among countries. Some countries require information to be finalised by the time the tax return is filed. Others require documentation to be in place by the time the audit commences. There is also a variety in practice regarding the amount of time given to taxpayers to respond to specific tax administration requests for documentation and other audit related information requests. These differences in the time requirements for providing information can add to taxpayers’ difficulties in setting priorities and in providing the right information to the tax administrations at the right time.

30. The best practice is to require that the local file be finalised no later than the due date for the filing of the tax return for the fiscal year in question. The master file should be reviewed and, if necessary, updated by the tax return due date for the ultimate parent of the MNE group. In countries pursuing policies of auditing transactions as they occur under co-operative compliance programmes, it may be necessary for certain information to be provided in advance of the filing of the tax return.

31. With regard to the country-by-country report, it is recognised that in some instances final statutory financial statements and other financial information that may be relevant for the country-by-country data described in Annex III may not be finalised until after the due date for tax returns in some countries for a given fiscal year. Under the given circumstances, the date for completion of the country-by-country report described in Annex III to Chapter V of these Guidelines may be extended to one year following the last day of the fiscal year of the ultimate parent of the MNE group.

D.3. Materiality

32. Not all transactions that occur between associated enterprises are sufficiently material to require full documentation in the local file. Tax administrations have an interest in seeing the most important information while at the same time they also have an interest in seeing that MNEs are not so overwhelmed with compliance demands that they fail to consider and document the most important items. Thus, individual country transfer pricing documentation requirements based on Annex II to Chapter V of these Guidelines should include specific materiality thresholds that take into account the size and the nature of the local economy, the importance of the MNE group in that economy, and the size and nature of local operating entities, in addition to the overall size and nature of the MNE group. Measures of materiality may be considered in relative terms (e.g. transactions not exceeding a percentage of revenue or a percentage of cost measure) or in absolute amount terms (e.g. transactions not exceeding a certain fixed amount). Individual countries should establish their own materiality standards for local file purposes, based on local conditions. The materiality standards should be objective standards that are commonly understood and accepted in commercial practice. See paragraph 18 for the materiality standards applicable in completing the master file.
确认财务结果是否符合独立交易原则。

28. 文档准备不应该给纳税人带来过高的成本和负担。因此，税务机关应当平衡文档要求和纳税人准备相关文档所需发生的成本与行政负担。根据本指南的原则，如果纳税人能够说明可能存在单据或数据的成本与所需分析的交易金额相比相对过高，则不应要求纳税人承担搜索此类数据的成本。

D.2. 时间性要求

29. 实践中，不同国家对准备文档的时间性要求有所不同。有些国家要求提交纳税申报表时完成功文档，有些国家则要求在转让定价调查开始时将该文档准备就绪。实践中，当税务机关要求纳税人提交文档和其他与调查相关的信息时，对纳税人需做出回应的时间期限要求也有所不同。在信息提供时间要求方面的差异会增加纳税人设定重要性等级以及确保在正确时间向税务机关提供信息方面的难度。

30. 最佳做法是要求纳税人在相关财政年度的纳税申报截止日期前完成本地文档。跨国企业集团的最终控股企业则应在纳税申报截止日期前对主体文档进行审阅并进行必要的更新。在推翻税收遵从合作的一些国家，在交易发生时可能就对其进行审计；此时，某些相关信息可能有必要在纳税申报之前提交。

31. 在某些情况下，与附录三中列出的国别报告数据相关的信息可能早于该国报告日期尚未完成。此时，完成主体文档第五章附录三所述的国别报告可以延长至跨国企业集团最终控股企业财政年度结束后的一年内完成。

D.3. 重要性水平

32. 并非所有关联企业之间发生的交易都足够重要而需要在本地文档中完全披露。税务机关希望看到最重要的信息，同时也不希望跨国企业因于应付合规性要求而无法考虑和记录最重要的项目。因此，各国根据本指南第五章附录二制定转让定价文档要求时，应考虑设定重要性水平。确定重要性水平应考虑当地的经济规模和性质，跨国企业集团在该经济体中的重要性，当地运营企业的规模和性质，以及跨国企业集团整体规模和性质等因素。重要性的衡量可能是相对值（如交易超过收入或成本的一半比例）或绝对值（如交易额超过某个固定的金额）。各国应根据本国情况设立本地文档的重要性标准。重要性标准应基于商业实践中能够被广泛理解和接受的客观标准。有关本地文档所适用的重要性标准，参见第18段。
33. A number of countries have introduced in their transfer pricing documentation rules simplification measures which exempt small and medium-sized enterprises (SMEs) from transfer pricing documentation requirements or limit the information required to be provided by such enterprises. In order not to impose on taxpayers costs and burdens disproportionate to the circumstances, it is recommended to not require SMEs to produce the amount of documentation that might be expected from larger enterprises. However, SMEs should be obliged to provide information and documents about their material cross-border transactions upon a specific request of the tax administration in the course of a tax examination or for transfer pricing risk assessment purposes.

34. For purposes of Annex III to Chapter V of these Guidelines, the country-by-country report should include all tax jurisdictions in which the MNE group has an entity resident for tax purposes, regardless of the size of business operations in that tax jurisdiction.

D.4. Retention of documents

35. Taxpayers should not be obliged to retain documents beyond a reasonable period consistent with the requirements of domestic law at either the parent company or local entity level. However, at times materials and information required in the documentation package (master file, local file and country-by-country report) may be relevant to a transfer pricing enquiry for a subsequent year that is not time barred, for example where taxpayers voluntarily keep such records in relation to long-term contracts, or to determine whether comparability standards relating to the application of a transfer pricing method in that subsequent year are satisfied. Tax administrations should bear in mind the difficulties in locating documents for prior years and should restrict such requests to instances where they have good reason in connection with the transaction under examination for reviewing the documents in question.

36. Because the tax administration’s ultimate interest would be satisfied if the necessary documents were submitted in a timely manner when requested by the tax administration in the course of an examination, the way that documentation is stored - whether in paper, electronic form, or in any other system - should be at the discretion of the taxpayer provided that relevant information can promptly be made available to the tax administration in the form specified by the local country rules and practices.

D.5. Frequency of documentation updates

37. It is recommended that transfer pricing documentation be periodically reviewed in order to determine whether functional and economic analyses are still accurate and relevant and to confirm the validity of the applied transfer pricing methodology. In general, the master file, the local file and the country-by-country report should be reviewed and updated annually. It is recognised, however, that in many situations business descriptions, functional analyses, and descriptions of comparables may not change significantly from year to year.

38. In order to simplify compliance burdens on taxpayers, tax administrations may determine, as long as the operating conditions remain unchanged, that the searches in databases for comparables supporting part of the local file be updated every 3 years rather than annually. Financial data for the comparables should nonetheless be updated every year in order to apply the arm’s length principle reliably.

D.6. Language

39. The necessity of providing documentation in local language may constitute a complicating factor with respect to transfer pricing compliance to the extent that substantial time and cost may be involved in translating documents. The language in which transfer pricing documentation should be submitted should be established under local laws. Countries are encouraged to permit filing of transfer pricing documentation in commonly used languages where it will not compromise the usefulness of the
33. 许多国家已经出台了转让定价文档规则的简化措施，免除中小企业转让定价文档准备义务或仅要求此类企业提供简要信息。为了不给纳税人带来过高的成本和负担，建议不必要求中小企业和大企业一样需要准备较为复杂的文档。然而，在税务机关进行税务检查或转让定价风险评估过程中，中小企业应该有义务按税务机关的要求提供与其重要跨境交易相关的信息和文件。
34. 为落实本指南第五章附录三的宗旨，国际报告应该包括跨国企业集团下属成员企业构成居民企业的所有税收管辖区的相关信息，无论其在该税收管辖区的业务规模的大小。

D.4. 文件保存
35. 纳税人没有义务向税务机关报告现有文档。然而，转让定价文档（即主体文档、本地文档和国别报告）中所使用的材料和数据有时可能会与上述时间限制以外的后续年度的转让定价调查相关；例如，纳税人自愿保留某些与长期合同相关的记录，或确定在该后续年度运用某一转让定价方法的可比性标准是否满足的相关记录。税务机关应该充分理解查找以前年度文档的困难性，并且应仅在能够提供合理理由证明所需文件与被检查的交易相关的情形下，向企业提供此类要求。
36. 在进行税务检查时，如果纳税人能够根据税务机关的要求及时提交所需文档，则税务机关的要求可以得到满足，因此，文档的存储方式（无论是纸质、电子形式或任何其他方式）应由纳税人自行决定，只要纳税人能够按照当地国家规定和框架所形成的方式及时向税务机关提交文档。

D.5. 文档更新频率
37. 建议对转让定价文档进行定期审阅，以确保文档分析和会计分析仍然准确且适用，并确认所选用的转让定价方法仍然适用。一般而言，应每年对主体文档、本地文档和国别报告进行审阅和更新。但在许多情况下，税务机关分析和可比对象的描述可能每年并不会发生重大变化。
38. 为了减轻纳税人的合规性负担，只要纳税人的经营环境保持不变，税务机关可以决定其本地文档所含的数据库进行的可比信息检索可以每三年而非每年更新一次。为了可靠地应用独立交易原则，可比信息的财务数据应每五年进行更新。

D.6. 语言
39. 应当使用本地语言来提供转让定价文档。鉴于翻译文档可能需要投入大量的时间和成本，这可能使得转让定价合规性变得更为复杂。各国法律应明确用于提交转让定价文档的语言。在不减弱文档表达效果的前提下，鼓励各国允许使用通用语言准备转让定价文档。如果税务机关认为有必要对文档进行翻译,
documents. Where tax administrations believe that translation of documents is necessary, they should make specific requests for translation and provide sufficient time to make such translation as comfortable a burden as possible.

D.7. Penalties

40. Many countries have adopted documentation-related penalties to ensure efficient operation of transfer pricing documentation requirements. They are designed to make non-compliance more costly than compliance. Penalty regimes are governed by the laws of each individual country. Country practices with regard to transfer pricing documentation-related penalties vary widely. The existence of different local country penalty regimes may influence the quality of taxpayers' compliance so that taxpayers could be driven to favour one country over another in their compliance practices.

41. Documentation-related penalties imposed for failure to comply with transfer pricing documentation requirements or failure to timely submit required information are usually civil (or administrative) monetary penalties. These documentation-related penalties are based on a fixed amount that may be assessed for each document missing or for each fiscal year under review, or calculated as a percentage of the related tax understatement ultimately determined, a percentage of the related adjustment to the income, or as a percentage of the amount of the cross-border transactions not documented.

42. Care should be taken not to impose a documentation-related penalty on a taxpayer for failing to submit data to which the MNE group did not have access. However, a decision not to impose documentation-related penalties does not mean that adjustments cannot be made to income where prices are not consistent with the arm's length principle. The fact that positions are fully documented does not necessarily mean that the taxpayer's positions are correct. Moreover, an assertion by a local entity that other group members are responsible for transfer pricing compliance is not a sufficient reason for that entity to fail to provide required documentation, nor should such an assertion prevent the imposition of documentation-related penalties for failure to comply with documentation rules where the necessary information is not forthcoming.

43. Another way for countries to encourage taxpayers to fulfil transfer pricing documentation requirements is by designing compliance incentives such as penalty protection or a shift in the burden of proof. Where the documentation meets the requirements and is timely submitted, the taxpayer could be exempted from tax penalties or subject to a lower penalty rate if a transfer pricing adjustment is made and sustained, notwithstanding the provision of documentation. In some jurisdictions where the taxpayer bears the burden of proof regarding transfer pricing matters, a shift of the burden of proof to the tax administration's side where adequate documentation is provided on a timely basis offers another measure that could be used to create an incentive for transfer pricing documentation compliance.

D.8 Confidentiality

44. Tax administrations should take all reasonable steps to ensure that there is no public disclosure of confidential information (trade secrets, scientific secrets, etc.) and other commercially sensitive information contained in the documentation package (master file, local file and country-by-country report). Tax administrations should also assure taxpayers that the information presented in transfer pricing documentation will remain confidential. In cases where disclosure is required in public court proceedings or judicial decisions, every effort should be made to ensure that confidentiality is maintained and that information is disclosed only to the extent needed.
则需要提出具体的执行安排，并给予足够的时间使这项工作不至于成为纳税人的重大负担。

D.7. 处罚

40. 很多国家制定了相关的处罚措施，以确保转让定价文档要求能够有效落实。这些措施旨在使纳税人对其不合规的行为承担与合规行为所发生成本。处罚措施由各国法律规定。各国对转让定价文档相关的处罚规定不尽相同，这有可能会影响纳税人的合规质量，导致纳税人对有些国家的合规性要求给予更高的关注。

41. 对于不符合转让定价文档要求或未能及时提交所需信息的处罚通常属于民事（或行政）罚款。与文档相关的处罚可能基于每份未提交的文档或每个评估年度计算固定金额，或者根据最终确定的补税金额比例、相关收入调整的比例，或文档中未披露交易的金额比例计算确定。

42. 值得注意的是，如果跨国企业集团未能提交相关数据是因其无法获得这些数据，则税务机关不应对其做出上述与文档相关的处罚。然而，决定对纳税人做出文档相关的处罚并不意味着不能对其不符合独立交易原则的交易进行调整。事实上，完整记录转让定价立场并不一定表示纳税人的立场是正确的。此外，如果当地企业主动由集团其他成员负责相关的转让定价合规工作，这一理由并不能成为其不提供所需文档的充分理由，也不得用于规避其未能遵从文档规定所应受的处罚。

43. 鼓励纳税人履行转让定价文档要求的另一种方式是制定合规激励措施，如处罚免除或举证责任的转移等。当转让定价文档符合要求并及时报送时，如果需要进行转让定价调整，纳税人可以免于或仅需接受较低的处罚。在某些税收管辖地，当法律规定纳税人负担举证责任时，如果纳税人及时提交符合要求的转让定价文档即可将举证责任转移给相关税务机关，这可作为另一种促进转让定价文档合规性的激励措施。

D.8. 保密性

44. 税务机关应采取一切合理措施确保转让定价文档（即主体文档、本地文档和国别报告）所包括的机密信息（商业秘密、科学信息等）和其他商业敏感信息不会向公众披露。税务机关应确保对纳税人在转让定价文档中提供信息严格保密。如果公开法庭的诉讼程序或司法判决要求披露相关信息，税务机关应该尽一切努力确保信息的保密性以及相关信息披露只限于必要的程度。
45. The OECD Guide "Keeping It Safe" on the protection of confidentiality of information exchanged for tax purposes provides guidance on the rules and practices that must be in place to ensure the confidentiality of tax information exchanged under exchange of information instruments.

D.9. Other issues

46. The requirement to use the most reliable information will usually, but not always, require the use of local comparables over the use of regional comparables where such local comparables are reasonably available. The use of regional comparables in transfer pricing documentation prepared for countries in the same geographic region in situations where appropriate local comparables are available will not, in some cases, comport with the obligation to rely on the most reliable information. While the simplification benefits of limiting the number of comparable searches a company is required to undertake are obvious, and materiality and compliance costs are relevant factors to consider, a desire for simplifying compliance processes should not go so far as to undermine compliance with the requirement to use the most reliable available information. See paragraphs 1.57-1.58 on market differences and multi-country analyses for further detail of when local comparables are to be preferred.

47. It is not recommended, particularly at the stage of transfer pricing risk assessment, to require that the transfer pricing documentation be certified by an outside auditor or other third party. Similarly, mandatory use of consulting firms to prepare transfer pricing documentation is not recommended.

E. Implementation

48. It is essential that the guidance in this Chapter, and in particular the country-by-country report, be implemented effectively and consistently. Therefore, countries participating in the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project have developed the following guidance on implementation of transfer pricing documentation and country-by-country reporting.

E.1. Master file and Local file

49. It is recommended that the master file and local file elements of the transfer pricing documentation standard be implemented through local country legislation or administrative procedures and that the master file and local file be filed directly with the tax administrations in each relevant jurisdiction as required by those administrations. Countries participating in the OECD/G20 BEPS Project agree that with regard to the local file and the master file confidentiality and consistent use of the standards contained in Annex I and Annex II of Chapter V of these Guidelines should be taken into account when introducing these elements in local country legislation or administrative procedures.


E.2.1. Timing: When should the country-by-country reporting requirement start?

50. It is recommended that the first country-by-country reports be required to be filed for MNE fiscal years beginning on or after 1 January 2016. However, it is acknowledged that some jurisdictions may need time to follow their particular domestic legislative process in order to make necessary adjustments to the law. In order to assist countries in preparing timely legislation, model legislation requiring ultimate parent entities of MNE groups to file the country-by-country report in their jurisdiction of residence has been developed (see Annex IV to Chapter V of these Guidelines). Jurisdictions will be able to adopt this model legislation to their own legal systems. Given the recommendation in paragraph 31 that MNEs be allowed one year from the close of the fiscal year to which the country-by-country report relates to prepare and file the country-by-country report, this recommendation means that the first country-by-country reports would be filed by 31 December 2017. For MNEs with a fiscal year ending on a date other than 31 December, the
45. 《确保安全：经济合作与发展组织税务目的信息交换保密指南》提供了一般性指导原则作为参考，可用于制定相关的规定和惯例，以确保通过各种信息交换手段获得的税务信息的保密性。

D.9. 其他问题
46. 在存在本地可比情况下，出于对使用最可靠信息的要求，通常需要使用本地可比对象而非区域性可比对象。如果存在本地可比对象，但却在转让定价文档中使用同一地理区域的可比对象，在某些情况下并不符合使用最可靠信息这一要求。尽管简化可比对象搜寻的好处毋庸置疑，且重要性和合规性成本也是应考虑的因素，但基于使用最可靠可比对象的要求，简化合规流程不应影响合规性的质量。有关何时选择本地可比对象的更多内容，参见第 1.57-1.58 段中有关市场差异和针对多个国家进行分析的内容。

47. 不建议需要由外部审计师或其他第三方认证转让定价文档，尤其是在转让定价风险评估阶段。同样，不建议强制规定转让定价文档须由咨询公司准备。

E. 执行
48. 持续并有效地贯彻本章作出的新的指导原则（尤其是新增的国别报告）至关重要。OECD 和 G20 成员国应转让定价文档和国别报告的实施制定了如下指导原则。

E.1. 主体文件和本地文档
49. 建议转让定价文档新标准中的主体文档和本地文档应通过各国的国内立法或行政程序予以实施，同时主体文档和本地文档应按照各税收管辖地税务机关的具体要求进行本地税务机关进行申报。OECD/G20 BEPS 项目参与国一致同意，在本国立法和行政程序中引入主体文档和本地文档规范时，应考虑主体文档和本地文档的保密性，以及《转让定价指南》第五章附录一和附录二中相关标准运用的一致性。

E.2. 国别报告
E.2.1 时间要求：应于何时开始实施国别报告要求？
50. 建议各国税务机关要求跨国企业集团报送的首份国别报告应始于 2016 年 1 月 1 日或以后开始的财务年度。然而，部分税收管辖地需要一段时间根据其国内立法程序对相关法律做出必要修订，以实施国别报告的要求。为了协助各国及时在立法层面做好准备，OECD/G20 联合国跨国企业集团最终控股企业所在地税收管辖地申报国别报告的关键法律条款（参见本指南第五章附录四），各税收管辖地可以根据自身情况调整上述法律条款以适用于本国法律体系。根据本章第 31 段的建议，跨国企业集团可以在其财务年度结束后的一年内准备并申报国别报告。因此，首份国别报告将于 2017 年 12 月 31 日之前完成申报。
first country-by-country reports would be required to be filed later in 2018, twelve months after the close of the relevant MNE fiscal year, and would report on the MNE group’s first fiscal year beginning after 1 January 2016. It follows from this recommendation that the countries participating in the OECD/G20 BEPS Project agree that they will not require filing of a country-by-country report based on the new template for MNE fiscal years beginning prior to 1 January 2016. The MNE fiscal year relates to the consolidated reporting period for financial statement purposes and not to taxable years or to the financial reporting periods of individual subsidiaries.

E.2.2. Which MNE groups should be required to file the country-by-country report?

51. It is recommended that all MNE groups be required to file the country-by-country report each year except as follows.

52. There would be an exemption from the general filing requirement for MNE groups with annual consolidated group revenue in the immediately preceding fiscal year of less than EUR 750 million or a near equivalent amount in domestic currency as of January 2015. Thus, for example, if an MNE that keeps its financial accounts on a calendar year basis has EUR 625 million in consolidated group revenue for its 2015 calendar year, it would not be required to file the country-by-country report in any country with respect to its fiscal year ending 31 December 2016.

53. It is believed that the exemption described in paragraph 52, which provides a threshold of EUR 750 million, will exclude approximately 85 to 90 percent of MNE groups from the requirement to file the country-by-country report, but that the country-by-country report will nevertheless be filed by MNE groups controlling approximately 90 percent of corporate revenues. The prescribed exemption threshold therefore represents an appropriate balancing of reporting burden and benefit to tax administrations.

54. It is the intention of the countries participating in the OECD/G20 BEPS Project to reconsider the appropriateness of the applicable revenue threshold described in the preceding paragraph in connection with their 2020 review of implementation of the new standard, including whether additional or different data should be reported.

55. It is considered that no exemptions from filing the country-by-country report should be adopted apart from the exemptions outlined in this section. In particular, no special industry exemptions should be provided, no general exemption for investment funds should be provided, and no exemption for non-corporate entities or non-public corporate entities should be provided. Notwithstanding this conclusion, countries participating in the OECD/G20 BEPS Project agree that MNE groups with income derived from international transportation or transportation in inland waterways that is covered by treaty provisions that are specific to such income and under which the taxing rights on such income are allocated exclusively to one jurisdiction, should include the information required by the country-by-country template with respect to such income only against the name of the jurisdiction to which the relevant treaty provisions allocate these taxing rights.

E.2.3. Necessary conditions underpinning the obtaining and use of the country-by-country report

56. Countries participating in the OECD/G20 BEPS Project agree to the following conditions underpinning the obtaining and the use of the country-by-country report.

Confidentiality

57. Jurisdictions should have in place and enforce legal protections of the confidentiality of the reported information. Such protections would preserve the confidentiality of the country-by-country report to an extent at least equivalent to the protections that would apply if such information were delivered to the
财务年度截止日不是 12 月 31 日的跨国企业集团，应在 2018 年内完成首份国别报告的申报。即该跨国企业集团 2016 年 1 月 1 日之后开始的财务年度结束后 12 个月内完成申报。根据上述规定，OECD/G20 BEPS 项目参与国一致同意将不会要求跨国企业集团针对始于 2016 年 1 月 1 日之前的财务年度报送按新模板准备的国别报告。此外所报的跨国企业集团财务年度为集团合并财务报表所对应的年度，而不是纳税年度，也并非各个子公司的财务报表年度。

E.2.2 哪些跨国企业集团需申报国别报告

51. 建议所有跨国企业集团均应逐年申报国别报告，但符合以下条件的除外。
52. 如果跨国企业集团在上一财务年度的集团合并收入少于 7.5 亿欧元或者自 2015 年 1 月起与 7.5 亿欧元基本等值的本地货币金额，则本财务年度可免于申报国别报告。例如，某一跨国企业集团的财务年度与公历年度相同，其 2015 年度的集团合并收入为 6.25 亿欧元，则该集团可免于向任何国家申报截至 2016 年 12 月 31 日财务年度的国别报告。
53. 根据第 52 段中 7.5 亿欧元作为国别报告的免税标准，将有 85% 至 90% 的跨国企业集团可免于申报国别报告。尽管如此，需要申报国别报告的跨国企业集团仍控制着全球大约 90% 的企业收入，因此上述标准体现了纳税人的申报负担与税务机关的得益之间的适度平衡。
54. OECD/G20 BEPS 项目参与国希望在 2020 年审核新标准的实施情况时，对上文提到的免税标准的合理性进行重新考量，包括评估是否需要在国别报告中披露额外或不同的数据。
55. 除了以上所列明的免税国别报告的情形之外，不应针对其他任何情形免除国别报告的申报义务。特别是不应针对特定行业、投资基金以及非公司实体或非上市公司实体免除申报义务。尽管如此，OECD/G20 BEPS 项目参与国仍达成共识。对于跨国企业集团获得税收协定中特指的源于国际运输或者内陆运输的收入，且税收协定将该收入的征税权分配给某一特定税收管辖区的情况下，跨国企业集团应在该国报告所要申报的，与该收入相关的信息向拥有征税权的税收管辖地进行申报。

E.2.3 国别报告获取和使用的必要条件

56. OECD/G20 BEPS 项目参与国针对以下有关国别报告获取和使用的必要条件达成共识。

保密性
57. 各税收管辖区应制定并加强对报告信息保密性的法律保护。上述法律保护应保证针对国别报告中所披露信息的保密程度至少等于：
country under the provisions of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, a Tax Information Exchange Agreement (TIEA) or a tax treaty that meets the internationally agreed standard of information upon request as reviewed by the Global Forum on Transparency and Exchange of Information for Tax Purposes. Such protections include limitation of the use of information, rules on the persons to whom the information may be disclosed, order public, etc.

Consistency

58. Jurisdictions should use their best efforts to adopt a legal requirement that MNE groups' ultimate parent entities resident in their jurisdiction prepare and file the country-by-country report, unless exempted as set out in paragraph 52. Jurisdictions should utilise the standard template contained in Annex III of Chapter V of these Guidelines. Stated otherwise, under this condition no jurisdiction will require that the country-by-country report contain either additional information not contained in Annex III, nor will it fail to require reporting of information included in Annex III.

Appropriate Use

59. Jurisdictions should use appropriately the information in the country-by-country report template in accordance with paragraph 25. In particular, jurisdictions will commit to use the country-by-country report for assessing high-level transfer pricing risk. Jurisdictions may also use the country-by-country report for assessing other BEPS-related risks. Jurisdictions should not propose adjustments to the income of any taxpayer on the basis of an income allocation formula based on the data from the country-by-country report. They will further commit that if such adjustments based on country-by-country report data are made by the local tax administration of the jurisdiction, the jurisdiction's competent authority will promptly concede the adjustment in any relevant competent authority proceeding. This does not imply, however, that jurisdictions would be prevented from using the country-by-country report data as a basis for making further enquiries into the MNE's transfer pricing arrangements or into other tax matters in the course of a tax audit.

E.2.4. The framework for government-to-government mechanisms to exchange country-by-country reports and implementation package

E.2.4.1. Framework

60. Jurisdictions should require in a timely manner country-by-country reporting from ultimate parent entities of MNE groups resident in their country and referred to in Section E.2.2 and exchange this information on an automatic basis with the jurisdictions in which the MNE group operates and which fulfill the conditions listed in Section E.2.3. In case a jurisdiction fails to provide information to a jurisdiction fulfilling the conditions listed in Section E.2.3, because (a) it has not required country-by-country reporting from the ultimate parent entity of such MNE groups, (b) no competent authority agreement has been agreed in a timely manner under the current international agreements of the jurisdiction for the exchange of the country-by-country reports or (c) it has been established that there is a failure to exchange the information in practice with a jurisdiction after agreeing with that jurisdiction to do so, a secondary mechanism would be accepted as appropriate, through local filing or through by requiring the filing of the country-by-country reports by a designated member of the MNE group acting in place of the ultimate parent entity and automatically exchange of all these reports by its to the next-tier parent-country of tax residence.

E.2.4.2. Implementation Package
根据《多边税收征管互助公约》、《税收信息交换协议》或符合税收透明与信息交换全球论坛认可的有关信息表表的国际公认标准的税收协定，向缔约国提供信息时具有的保密性程度。上述保护应包括信息使用
的一致性。

58. 各税收管辖地应尽力制定相应法规，要求作为其居民纳税人的跨国企业集团最终控股企业
准备并申报国别报告。除非上述跨国企业集团符合本章第 52 段所述之例外条件。各税收管辖地均应采用
《转让定价指南》第二部分所列之标准模板。除非另有规定，否则在情况下，各税收管辖地不再要求
国别报告提供附录三所要求的其他信息。也不应对跨国企业集团提供附录三所要求披露的信息作要求。

合理使用

59. 各税收管辖地应根据第 25 段的规定合理使用国别报告模板中的信息。具体而言，各税收管辖地承
诺使用国别报告中的相关信息进行初步的转让定价风险评估。与此同时，各税收管辖地还可以利用国别报告
进行其他与 BEPS 相关的风险评估工作。但各税收管辖地不应以国别报告所披露的数据为基础按照收入
分配公式对纳税人的收人进行调整。各税收管辖地还将进一步承诺，如果其辖区内的地方税务机关根据国
别报告所披露的数据对纳税人进行上述调整，则该税收管辖地的主管税务机关在任何相关的主管税务机关
磋商程序中将对此项调整作出适当让步。然而，这并不意味着各税收管辖地无权根据国别报告所披露的信
息对跨国企业集团的转让定价安排或者其其他税务事项展开进一步的税务调查。1

E.2.4. 政府间国际税收情报交换机制框架和实施方案

E.2.4.1. 框架

60. 各税收管辖地应参照第 E.2.2 节内容要求，作为其居民企业的跨国企业集团最终控股企业按时申报
国别报告，并与该跨国企业集团开展经营活动且符合第 E.2.3 节所述条件的其他税收管辖地自动进行信息
交换。如果某一税收管辖地由于以下原因无法向符合第 E.2.3 节所述条件的其他税收管辖地提供国别报告
信息，则允许采用合理的补充信息交换机制，直接要求本地纳税人进行申报，或将申报和自动交换信息的
义务转移到下一届税收管辖地所在的国家。上述原因具体包括：(a) 相关税收管辖地并未要求跨国
企业集团最终控股企业申报国别报告；(b) 税收管辖地之间在相关的国际协议下未能及时达成保证国别
报告信息交换的主管税务机关协议；或者(c) 尽管双方就信息交换达成协议，但国别报告实际并未交
换成功。

E.2.4.2. 实施方案

1当政府间基于双边税收协定交换国别报告时，可以启动相互协商程序。当政府间交换国别报告所依据的国际协定中并未包
含启动相互协商程序的相关条款时，各国应承诺在主管税务机关权利。制定相应税务机关程序机制，用以协商解决出现不
合理经济结果的案件，包括由某个业务活动所引发的案件。
61. Countries participating in the OECD/G20 BEPS Project have therefore developed an implementation package for government-to-government exchange of country-by-country reports contained in Annex IV to Chapter V of these Guidelines.

More specifically:

- Model legislation requiring the ultimate parent entity of an MNE group to file the country-by-country report in its jurisdiction of residence has been developed. Jurisdictions will be able to adapt this model legislation to their own legal systems, where changes to current legislation are required. Key elements of secondary mechanisms have also been developed.

- Implementing arrangements for the automatic exchange of the country-by-country reports under international agreements have been developed, incorporating the conditions set out in Section E.2.3. Such implementing arrangements include competent authority agreements ("CAAs") based on existing international agreements (the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, bilateral tax treaties and TIEAs) and inspired by the existing models developed by the OECD working with G20 countries for the automatic exchange of financial account information.

62. Participating jurisdictions endeavour to introduce as necessary domestic legislation in a timely manner. They are also encouraged to expand the coverage of their international agreements for exchange of information. The implementation of the package will be monitored on an ongoing basis. The outcomes of this monitoring will be taken into consideration in the 2020 review.

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1. Access to a mutual agreement procedure (MAP) will be available when the government-to-government exchange of the country-by-country reports is based on bilateral treaties. In cases where the international agreements on which the government-to-government exchanges of the country-by-country reports are based do not contain provisions providing access to MAP, countries commit to introducing in the competent authority agreement to be developed a mechanism for competent authority procedures to discuss with the aim of resolving cases of undesirable economic outcomes, including if such cases arise for individual businesses.
61. **OECD/G20 BEPS** 项目参与国已经达成共识，制定了《转让定价指南》第五章附录四和附录五中的实施方案以确保和推动政府间国别报告的信息交换。

具体而言，此项实施方案包括：

- 拟定了国内法中要求跨国企业集团最终控股企业在其所属税收管辖地申报国别报告的关键条款。需要对现行法律进行修订以满足国别报告实施要求的税务管辖地，可以根据具体情况调整上述法律条款以适用于本国法律体系。此外，建立补充信息交换机制的关键条款也已拟定完成。

- 根据国际协定及国别报告自动交换的实施安排，其中包括上述 E.2.3 节所列明的情况。与实施安排相关的工作主要包括在现行国际协定（《多边税收征管互助公约》、双边税收协定和《税收信息交换协定》）的基础上，并借鉴现行的 **OECD** 和 G20 成员国联合开发的金融账户信息自动交换模式制定的主管税务机关协议。

62. 参与 **OECD/G20 BEPS** 项目的税收管辖地应致力于及时引入必要的国内立法。与此同时，应鼓励各个参与方扩大其信息交换国际协定的覆盖范围。**OECD/G20** 将持续监督此项实施方案的执行情况，监督结果也会纳入 2020 年转让定价文档及国别报告实施情况的评估范围内。
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ANNEX I TO CHAPTER V
TRANSFER PRICING DOCUMENTATION – MASTER FILE

The following information should be included in the master file:

Organisational structure
- Chart illustrating the MNE’s legal and ownership structure and geographical location of operating entities.

Description of MNE’s business(es)
- General written description of the MNE’s business including:
  - Important drivers of business profit;
  - A description of the supply chain for the group’s five largest products and/or service offerings by turnover plus any other products and/or services amounting to more than 5 percent of group turnover. The required description could take the form of a chart or a diagram;
  - A list and brief description of important service arrangements between members of the MNE group, other than research and development (R&D) services, including a description of the capabilities of the principal locations providing important services and transfer pricing policies for allocating services costs and determining prices to be paid for intra-group services;
  - A description of the main geographic markets for the group’s products and services that are referred to in the second bullet point above;
  - A brief written functional analysis describing the principal contributions to value creation by individual entities within the group, i.e. key functions performed, important risks assumed, and important assets used;
  - A description of important business restructuring transactions, acquisitions and divestitures occurring during the fiscal year.

MNE’s intangibles (as defined in Chapter VI of these Guidelines)
- A general description of the MNE’s overall strategy for the development, ownership and exploitation of intangibles, including location of principal R&D facilities and location of R&D management.
- A list of intangibles or groups of intangibles of the MNE group that are important for transfer pricing purposes and which entities legally own them.
- A list of important agreements among identified associated enterprises related to intangibles, including cost contribution arrangements, principal research service agreements and licence
第五章附录一

转让定价文档——主体文档

主体文档应包括以下内容:

组织架构
- 以图表形式说明跨国企业的法律及股权架构和各经营实体的地理分布。

跨国企业业务描述
- 跨国企业业务概述应包括:
  - 商业利润的重要价值驱动因素;
  - 说明营业收入位居前五位以及占营业收入总额超过 5% 的集团产品和服务的相关供应链的情况。相关描述可以采用图表形式;
  - 列示并需说明集团内除研发以外的重要关联业务安排，包括服务提供方的服务能力说明，服务成本分摊和确定关联交易价格的转让定价政策;
  - 说明上述第二点中所提及的集团产品及服务所面向的主要区域市场情况;
  - 针对集团内各企业在价值创造方面的主要贡献的简要功能分析，包括履行的关键功能、承担的重大风险以及使用的重要资产;
  - 说明相关财政年度期间内集团所发生的重要业务重组、合并及分立情况。

跨国企业无形资产（相关定义参见《转让定价指南》第六章）
- 概述跨国企业无形资产开发、所有权归属和利用的整体战略，包括：主要研发机构所在地及研发管理活动所在地。
- 列示跨国企业集团内对转让定价安排有显著影响的无形资产或无形资产组合，及其法律所有权。
- 列示集团内与无形资产相关的重要协议，包括成本分摊协议、主要研发服务协议及使用许可协议。
agreements.

- A general description of the group's transfer pricing policies related to R&D and intangibles.

- A general description of any important transfers of interests in intangibles among associated enterprises during the fiscal year concerned, including the entities, countries, and compensation involved.

**MNE's intercompany financial activities**

- A general description of how the group is financed, including important financing arrangements with unrelated lenders.

- The identification of any members of the MNE group that provide a central financing function for the group, including the country under whose laws the entity is organised and the place of effective management of such entities.

- A general description of the MNE's general transfer pricing policies related to financing arrangements between associated enterprises.

**MNE's financial and tax positions**

- The MNE's annual consolidated financial statement for the fiscal year concerned if otherwise prepared for financial reporting, regulatory, internal management, tax or other purposes.

- A list and brief description of the MNE group's existing unilateral advance pricing agreements (APAs) and other tax rulings relating to the allocation of income among countries.
• 概述集团内研发及无形资产相关的转让定价政策。
• 概述集团财务年度期间无形资产相关权益的关联交易情况，包括转让涉及的企业、国家（地区）以及补偿。

跨国企业内部融资活动
• 概述集团的融资安排，包括与非关联贷款方之间的融资安排。
• 确定跨国企业集团内部提供集中融资功能的企业，包括该企业注册地和实际管理机构所在地；
• 概述跨国企业集团内部关联企业间融资安排的总体转让定价政策。

跨国企业财务及税务状况
• 跨国企业就相关财务年度准备的年度合并财务报表，或出于财务报告、法律监管、内部管理或税务管理等目的所准备的其他财务数据。
• 列示并简要说明集团内部已签署的单边预约定价安排和涉及国家之间收益分配的其他税务裁定。
**ANNEX II TO CHAPTER V**

**TRANSFER PRICING DOCUMENTATION – LOCAL FILE**

The following information should be included in the local file:

**Local entity**

- A description of the management structure of the local entity, a local organisation chart, and a description of the individuals to whom local management reports and the country(ies) in which such individuals maintain their principal offices.

- A detailed description of the business and business strategy pursued by the local entity including an indication whether the local entity has been involved in or affected by business restructurings or intangibles transfers in the present or immediately past year and an explanation of those aspects of such transactions affecting the local entity.

- Key competitors.

**Controlled transactions**

For each material category of controlled transactions in which the entity is involved, provide the following information:

- A description of the material controlled transactions (e.g. procurement of manufacturing services, purchase of goods, provision of services, loans, financial and performance guarantees, licences of intangibles, etc.) and the context in which such transactions take place.

- The amount of intra-group payments and receipts for each category of controlled transactions involving the local entity (i.e. payments and receipts for products, services, royalties, interest, etc.) broken down by tax jurisdiction of the foreign payor or recipient.

- An identification of associated enterprises involved in each category of controlled transactions, and the relationship amongst them.

- Copies of all material intercompany agreements concluded by the local entity.

- A detailed comparability and functional analysis of the taxpayer and relevant associated enterprises with respect to each documented category of controlled transactions, including any changes compared to prior years.\(^1\)

- An indication of the most appropriate transfer pricing method with regard to the category of transaction and the reasons for selecting that method.

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\(^1\) To the extent this functional analysis duplicates information in the master file, a cross-reference to the master file is sufficient.
第五章附录二
转让定价文档——本地文档

本地文档应该包括以下内容：

本地企业

- 本地企业的管理架构描述、组织架构图、本地管理层的汇报对象及上述汇报对象主要办公场所所在地国家。
- 本地企业所有经营活动中经营策略的详细说明，包括本地企业在当前财务年度及过去一年中是否参与集团业务重组或无形资产转让等交易或受到上述交易影响，并解释说明上述交易在哪些方面对本地企业产生影响。
- 主要竞争对手。

受控交易
本地企业应针对其所参与的各主要类型关联交易提供如下信息：

- 主要关联交易描述（如委托生产、采购商品、提供服务、资金借贷、金融担保或履约保证、无形资产许可等）及相关背景介绍。
- 本地企业在各类型关联交易中所收取或支付的关联交易金额（如产品、服务、特许权使用费及利息支出等），并依据境内付款方或收款方所属的税收管辖地提供关联交易金额明细。
- 各类型关联交易所涉及的关联企业及其关系。
- 本地企业签订的所有重要的关联交易协议。
- 根据本地文档中所披露的各类型关联交易类型，对本地企业及其关联方进行详细的可比性分析及功能分析，包括与以前年度所发生的变化。
- 适用于各类型关联交易的最合适的转让定价方法及选择该方法的原因。

1. 如果本地文档中部分功能分析内容已涵盖在主体文档中，此部分内容可参考主体文档相关内容，无需再次说明。
- An indication of which associated enterprise is selected as the tested party, if applicable, and an explanation of the reasons for this selection.

- A summary of the important assumptions made in applying the transfer pricing methodology.

- If relevant, an explanation of the reasons for performing a multi-year analysis.

- A list and description of selected comparable uncontrolled transactions (internal or external), if any, and information on relevant financial indicators for independent enterprises relied on in the transfer pricing analysis, including a description of the comparable search methodology and the source of such information.

- A description of any comparability adjustments performed, and an indication of whether adjustments have been made to the results of the tested party, the comparable uncontrolled transactions, or both.

- A description of the reasons for concluding that relevant transactions were priced on an arm’s length basis based on the application of the selected transfer pricing method.

- A summary of financial information used in applying the transfer pricing methodology.

- A copy of existing unilateral and bilateral/multilateral APAs and other tax rulings to which the local tax jurisdiction is not a party and which are related to controlled transactions described above.

### Financial information

- Annual local entity financial accounts for the fiscal year concerned. If audited statements exist they should be supplied and if not, existing unaudited statements should be supplied.

- Information and allocation schedules showing how the financial data used in applying the transfer pricing method may be tied to the annual financial statements.

- Summary schedules of relevant financial data for comparables used in the analysis and the sources from which that data was obtained.
如适用，说明哪家关联企业被选定为被测试方及选择的原因。
运用转让定价方法的关键假设的总结。
如适用，说明运用年度数据进行分析的原因。
列表并说明转让定价分析中所选取的（内部或外部）可比受控交易及所依据的外部可比对象的财务信息，包括可比对象选择方法及信息来源。
说明转让定价分析中所使用的任何可比性调整，并明确上述可比性调整的对象为被测试方的财务数据还是可比非受控交易的财务数据，或者两者同时进行调整。
说明基于所选取的转让定价方法判断关联交易定价政策符合独立交易原则的原因。
运用转让定价方法进行分析所使用的财务信息的总结。
现有的单边、双边及多边预约定价安排，以及与本地企业所属的税收管辖地无关但与上述受控交易相关的其他税收安排。

### 财务信息
- 本地企业相关财务年度的年度财务数据，即审计报告。如无审计报告，则为未经审计的财务报表。
- 信息及财务数据分配表。说明使用转让定价方法进行分析时所使用的财务数据如何与本地企业年度财务报表相对应。
- 转让定价分析中所使用的可比对象财务数据汇总表，以及相关数据的信息来源。
ANNEX III TO CHAPTER V
TRANSFER PRICING DOCUMENTATION – COUNTRY-BY-COUNTRY REPORT

A. MODEL TEMPLATE FOR THE COUNTRY-BY-COUNTRY REPORT

Table 1. Overview of allocation of income, taxes and business activities by tax jurisdiction

<table>
<thead>
<tr>
<th>Tax Jurisdiction</th>
<th>Revenues</th>
<th>Profit (Loss) Before Income Tax</th>
<th>Income Tax Paid (on cash basis)</th>
<th>Income Tax Accrued – Current Year</th>
<th>Stated capital</th>
<th>Accumulated earnings</th>
<th>Number of Employees</th>
<th>Tangible Assets other than Cash and Cash Equivalents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Name of the MNE group:
Fiscal year concerned:
Currency used:
第五章附录三
转让定价文档 - 国别报告

A. 国别报告模板

表1 跨国企业集团收入分配、纳税情况及经营活动概况（以税收管辖地为划分基础）

<table>
<thead>
<tr>
<th>税收管辖地</th>
<th>收入</th>
<th>税前利润（亏损）</th>
<th>已缴纳的企业所得税</th>
<th>计提的企业所得税（本年度）</th>
<th>认缴股本</th>
<th>累积盈余</th>
<th>雇员人数</th>
<th>有形资产（除现金及现金等价物以外）</th>
</tr>
</thead>
<tbody>
<tr>
<td>非关联方</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>关联方</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>总计</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Table 2. List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

<table>
<thead>
<tr>
<th>Tax Jurisdiction</th>
<th>Constituent Entities resident in the Tax Jurisdiction</th>
<th>Tax Jurisdiction of organisation or incorporation if different from Tax Jurisdiction of Residence</th>
<th>Main business activity(ies)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Research and Development</td>
<td>Holding or Managing intellectual assets</td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

$^2$ Please specify the nature of the activity of the Constituent Entity in the “Additional Information” section.
表2 跨国企业集团成员实体名单（以税收管辖地为划分基础）

<table>
<thead>
<tr>
<th>税收管辖地</th>
<th>成员实体</th>
<th>成员实体注册成立地（如不同于前述税收管辖）</th>
<th>主要经营活动</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>研发</td>
<td>所有或管理知识权</td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

注：请在《附录信息》部分具体说明跨国企业集团成员实体的业务活动的性质。
Table 3. Additional Information

<table>
<thead>
<tr>
<th>Name of the MNE group:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal year concerned:</td>
</tr>
</tbody>
</table>

Please include any further brief information or explanation you consider necessary or that would facilitate the understanding of the compulsory information provided in the country-by-country report.
表3 附加信息

跨国企业集团名称：
财务年度：

请简要提供其他必要的信息或解释说明以及有助于理解“个别报告”中各项内容的补充信息。
B. TEMPLATE FOR THE COUNTRY-BY-COUNTRY REPORT - GENERAL INSTRUCTIONS

Purpose

This Annex III to Chapter V of these Guidelines contains a template for reporting a multinational enterprise’s (MNE) group allocation of income, taxes and business activities on a tax jurisdiction-by-tax jurisdiction basis. These instructions form an integral part of the model template for the country-by-country report.

Definitions

Reporting MNE

A Reporting MNE is the ultimate parent entity of an MNE group.

Constituent Entity

For purposes of completing Annex III, a Constituent Entity of the MNE group is (i) any separate business unit of an MNE group that is included in the Consolidated Financial Statements of the MNE Group for financial reporting purposes, or would be so included if equity interests in such business unit of the MNE Group were traded on a public securities exchange; (ii) any such business unit that is excluded from the MNE Group’s Consolidated Financial Statements solely on size or materiality grounds; and (iii) any permanent establishment of any separate business unit of the MNE Group included in (i) or (ii) above provided the business unit prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting, or internal management control purposes.

Treatment of Branches and Permanent Establishments

The permanent establishment data should be reported by reference to the tax jurisdiction in which it is situated and not by reference to the tax jurisdiction of residence of the business unit of which the permanent establishment is a part. Residence tax jurisdiction reporting for the business unit of which the permanent establishment is a part should exclude financial data related to the permanent establishment.

Consolidated Financial Statements

The Consolidated Financial Statements are the financial statements of an MNE Group in which the assets, liabilities, income, expenses and cash flows of the ultimate parent entity and the Constituent Entities are presented as those of a single economic entity.

Period covered by the annual template

The template should cover the fiscal year of the Reporting MNE. For Constituent Entities, at the discretion of the Reporting MNE, the template should reflect on a consistent basis either (i) information for the fiscal year of the relevant Constituent Entities ending on the same date as the fiscal year of the Reporting MNE, or ending within the 12 month period preceding such date, or (ii) information for all the relevant Constituent Entities reported for the fiscal year of the Reporting MNE.

Source of data

The Reporting MNE should consistently use the same sources of data from year to year in completing the template. The Reporting MNE may choose to use data from its consolidation reporting packages, from
B. 国别报告模板一般说明

目的

《转让定价指南》第五章附录三提供了国别报告模板，要求跨国企业按照税收管辖地报告集团收入分配、纳税情况及经营活动在内的相关信息。一般说明构成国别报告模板的组成部分。

定义

报送成员实体

报送成员实体是指跨国企业集团的最终控股企业。

成员实体

在填写附录三时，跨国企业集团的成员实体是指（i）跨国企业集团内其财务数据反映在集团合并财务报表中的任一独立商业实体；或者在独立商业实体的股权通过公开市场进行交易时，其财务数据将会反映在集团合并财务报表中；（ii）其财务数据仅由于企业规模或者重要性程度而未被反映在集团合并财务报表中的任一独立商业实体；（iii）上述（i）或（ii）中涵盖的跨国企业集团内任一商业实体的常设机构，且该常设机构拟于财务报告、法律监管、税收报告或内部管理控制等目的准备单独的财务报表。

分支机构及常设机构的处理

对于常设机构的财务信息，应按照其经营活动所在的税收管辖区进行披露，而非按其所属成员实体构成居民企业的税收管辖区进行披露。针对“成员实体”构成居民企业税收管辖区所披露的财务信息中不应当包括该“成员企业”常设机构的财务信息。

国别报告的涵盖期间

国别报告应涵盖报送成员实体的完整财务年度。对于各“成员实体”，报送成员实体可以在保持一致的基础上决定“成员实体”的信息披露期间；（i）各“成员实体”财务年度（截止日期与报送成员实体相同或在报送成员实体财务年度截止日期前 12 个月之内）期间的相关信息；或者（ii）所有“成员实体”在报送成员实体财务年度期间的相关信息。

数据来源

报送成员实体在填写国别报告时应确保所有年度使用相同的数据来源。
separate entity statutory financial statements, regulatory financial statements, or internal management accounts. It is not necessary to reconcile the revenue, profit and tax reporting in the template to the consolidated financial statements. If statutory financial statements are used as the basis for reporting, all amounts should be translated to the stated functional currency of the Reporting MNE at the average exchange rate for the year stated in the Additional Information section of the template. Adjustments need not be made, however, for differences in accounting principles applied from tax jurisdiction to tax jurisdiction.

The Reporting MNE should provide a brief description of the sources of data used in preparing the template in the Additional Information section of the template. If a change is made in the source of data used from year to year, the Reporting MNE should explain the reasons for the change and its consequences in the Additional Information section of the template.
报送成员实体可以选择使用合并财务报表数据。各实体的法定财务报表数据、根据监管机构要求制作的财务报表数据或内部管理账户数据，因报告中所披露的收入、利润及税负情况并不要求与集团合并财务报表完全一致。如果采用各实体的法定财务报表作为数据来源，所有金额均应按照年度平均汇率转换为报送成员实体的功能性货币，并在"附加信息"中对平均汇率予以说明。尽管各税收管辖地之间采用的会计准则有所不同，但无需就此进行相应的调整。

报送成员实体应在"附加信息"部分对填写国别报告所使用的数据来源进行简要说明。如数据来源较以往年度有所变化，报送成员实体应在"附加信息"部分中对变化原因及其影响进行解释说明。
C. TEMPLATE FOR THE COUNTRY-BY-COUNTRY REPORT - SPECIFIC INSTRUCTIONS

Overview of allocation of income, taxes and business activities by tax jurisdiction (Table I)

Tax Jurisdiction

In the first column of the template, the Reporting MNE should list all of the tax jurisdictions in which Constituent Entities of the MNE group are resident for tax purposes. A tax jurisdiction is defined as a State as well as a non-State jurisdiction which has fiscal autonomy. A separate line should be included for all Constituent Entities in the MNE group deemed by the Reporting MNE not to be resident in any tax jurisdiction for tax purposes. Where a Constituent Entity is resident in more than one tax jurisdiction, the applicable tax treaty tiebreaker should be applied to determine the tax jurisdiction of residence. Where no applicable tax treaty exists, the Constituent Entity should be reported in the tax jurisdiction of the Constituent Entity’s place of effective management. The place of effective management should be determined in accordance with the provisions of Article 4 of the OECD Model Tax Convention and its accompanying Commentary.

Revenues

In the three columns of the template under the heading Revenues, the reporting MNE should report the following information: (i) the sum of revenues of all the Constituent Entities of the MNE group in the relevant tax jurisdiction generated from transactions with associated enterprises; (ii) the sum of revenues of all the Constituent Entities of the MNE group in the relevant tax jurisdiction generated from transactions with independent parties; and (iii) the total of (i) and (ii). Revenues should include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Revenues should exclude payments received from other Constituent Entities that are treated as dividends in the payor’s tax jurisdiction.

Profit (Loss) Before Income Tax

In the fifth column of the template, the Reporting MNE should report the sum of the profit (loss) before income tax for all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The profit (loss) before income tax should include all extraordinary income and expense items.

Income Tax Paid (on Cash Basis)

In the sixth column of the template, the Reporting MNE should report the total amount of income tax actually paid during the relevant fiscal year by all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. Taxes paid should include cash taxes paid by the Constituent Entity to the residence tax jurisdiction and to all other tax jurisdictions. Taxes paid should include withholding taxes paid by other entities (associated enterprises and independent enterprises) with respect to payments to the Constituent Entity. Thus, if company A resident in tax jurisdiction A earns interest in tax jurisdiction B, the tax withheld in tax jurisdiction B should be reported by company A.

Income Tax Accrued (Current year)

In the seventh column of the template, the Reporting MNE should report the sum of the accrued current tax expense recorded on taxable profits or losses of the year of reporting of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The current tax expense should reflect only operations in the current year and should not include deferred taxes or provisions for uncertain tax liabilities.
C. 国别报告模板具体说明

跨国企业集团收入分配、纳税情况及经营活动概况（以税收管辖地为划分基础）（表 1）

税收管辖地

在国别报告模板的第一列，报送成员实体应列示集团“成员实体”构成居民企业的全部税收管辖地。税收管辖地是指拥有财政自主权的国家或地区，当报送成员实体认定集团“成员实体”在任何税收管辖地不构成居民企业时，则需在披露表中单独说明。当某一“成员实体”在一个以上税收管辖地构成居民企业时，应以适用的相关税收协定为依据确定该“成员实体”所属的税收管辖地。如果不存在适用的税收协定，则应以其“成员实体”实际管理机构所在地作为税收管辖地进行报告。对于实际管理机构所在地的认定，应遵循《OECD 税收协定范本》第 4 条及相关注释的规定。

收入

在国别报告模板“收入”项下的三列中，报送成员实体应填写下列信息：(i) 跨国企业集团所有“成员实体”在相关税收管辖地通过关联交易所取得的收入总和；(ii) 跨国企业集团所有“成员实体”在相关税收管辖地通过非关联交易所取得的收入总和；(iii) 跨国企业集团所有“成员实体”在相关税收管辖地在上述第(i)和第(ii)项所取得的收入总和。此处所指的“收入”应包括存货和财产的销售收入、服务收入、特许权使用费收入、利息收入、保费收入及其他收入。当其他“成员实体”所支付的款项在其所属的税收管辖地被认定为股息时，该笔款项不应计入收款方的收入之中。

税前利润（亏损）

在国别报告模板第五列中，报送成员实体应披露集团所有“成员实体”在其构成居民企业相关的税收管辖地所取得的税前利润（亏损）总和。税前利润（亏损）应包括所有非常规的收入及费用。

已缴纳的企业所得税（收付实现制）

在国别报告模板第六列中，报送成员实体应披露相关年度期间内所有“成员实体”在其构成居民企业相关的税收管辖地实际缴纳的企业所得税总额。已缴纳税款应包括“成员实体”向其所属税收管辖地的税务机关及其他税收管辖地的税务机关所缴纳的现金税款。同时，已缴纳税款还应包括其他企业（包括关联企业及非关联企业）向“成员实体”支付款项所代扣代缴的所得税。因此，如果位于 A 税收管辖地的 A 公司从 B 税收管辖地取得一笔利息收入，则 A 公司就该笔利息收人在 B 税收管辖地所代扣代缴的企业所得税款应反映在 A 公司的“已缴纳的企业所得税”中。

计提的企业所得税（本年度）

在国别报告模板第七列中，报送成员实体应披露相关年度期间内所有“成员实体”在其构成居民企业相关的税收管辖地，依据应纳税利润或亏损计提的当期所得税费用总和、当期所
Stated capital

In the eighth column of the template, the Reporting MNE should report the sum of the stated capital of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. With regard to permanent establishments, the stated capital should be reported by the legal entity of which it is a permanent establishment unless there is a defined capital requirement in the permanent establishment tax jurisdiction for regulatory purposes.

Accumulated earnings

In the ninth column of the template, the Reporting MNE should report the sum of the total accumulated earnings of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction as of the end of the year. With regard to permanent establishments, accumulated earnings should be reported by the legal entity of which it is a permanent establishment.

Number of Employees

In the tenth column of the template, the Reporting MNE should report the total number of employees on a full-time equivalent (FTE) basis of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The number of employees may be reported as of the year-end, on the basis of average employment levels for the year, or on any other basis consistently applied across tax jurisdictions and from year to year. For this purpose, independent contractors participating in the ordinary operating activities of the Constituent Entity may be reported as employees. Reasonable rounding or approximation of the number of employees is permissible, providing that such rounding or approximation does not materially distort the relative distribution of employees across the various tax jurisdictions. Consistent approaches should be applied from year to year and across entities.

Tangible Assets other than Cash and Cash Equivalents

In the eleventh column of the template, the Reporting MNE should report the sum of the net book values of tangible assets of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. With regard to permanent establishments, assets should be reported by reference to the tax jurisdiction in which the permanent establishment is situated. Tangible assets for this purpose do not include cash or cash equivalents, intangibles, or financial assets.
得税费及应仅反映相关财务年度的经营活动，而不应包含递延所得税或针对未确定的税务事项所计提的准备金。

认缴股本

在国别报告模板第八节中，报送成员实体应披露所有“成员实体”在其构成居民企业的相关税收管辖区所认缴的股本总额。对于常设机构而言，其认缴股本应由常设机构所属的成员实体进行申报，除非常设机构所在的税收管辖区在法律上对认缴股本具有明确要求。

累计盈余

在国别报告模板第九节中，报送成员实体应披露所有“成员实体”在其构成居民企业的相关税收管辖区的累计盈余总额（以财务年度结束为时点）。对于常设机构而言，累计盈余应由常设机构所属的成员实体进行申报。

雇员人数

在国别报告模板第十节中，报送成员实体应披露所有“成员实体”在其构成居民企业的相关税收管辖区的全日制雇员人数总和。雇员人数可依据年末人数、全年平均人数或其他标准进行披露。不同税收管辖区在雇员人数计算标准上应保持一致，并每年均采用相同标准进行披露。对“成员实体”在一般经营活动中所雇佣的独立承包商或合同工也可能被认定为企业雇员。在雇员人数的披露上，允许进行合理的估算，只要证实上述估算不会对不同税收管辖区内雇员数量的分布造成重大偏差。各“成员实体”应采用统一标准披露雇员人数，并每年贯彻使用。

有形资产（除现金及现金等价物以外）

在国别报告模板第十节中，报送成员实体应披露所有“成员实体”在其构成居民企业的相关税收管辖区的有形资产账面净值的总额。对于常设机构而言，其有形资产应根据该常设机构经营活动所在的税收管辖区进行报告。此处所指的“有形资产”不包括现金或现金等价物、无形资产和金融资产。
List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction (Table 2)

Constituent Entities resident in the Tax Jurisdiction

The Reporting MNE should list, on a tax jurisdiction-by-tax jurisdiction basis and by legal entity name, all the Constituent Entities of the MNE group which are resident for tax purposes in the relevant tax jurisdiction. As stated above with regard to permanent establishments, however, the permanent establishment should be listed by reference to the tax jurisdiction in which it is situated. The legal entity of which it is a permanent establishment should be noted (e.g. XYZ Corp – Tax Jurisdiction A PE).

Tax Jurisdiction of organisation or incorporation if different from Tax Jurisdiction of Residence

The Reporting MNE should report the name of the tax jurisdiction under whose laws the Constituent Entity of the MNE is organised or incorporated if it is different from the tax jurisdiction of residence.

Main business activity(ies)

The Reporting MNE should determine the nature of the main business activity(ies) carried out by the Constituent Entity in the relevant tax jurisdiction, by ticking one or more of the appropriate boxes.

<table>
<thead>
<tr>
<th>Business activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research and Development</td>
</tr>
<tr>
<td>Holding or managing intellectual property</td>
</tr>
<tr>
<td>Purchasing or Procurement</td>
</tr>
<tr>
<td>Manufacturing or Production</td>
</tr>
<tr>
<td>Sales, Marketing or Distribution</td>
</tr>
<tr>
<td>Administrative, Management or Support Services</td>
</tr>
<tr>
<td>Provision of services to unrelated parties</td>
</tr>
<tr>
<td>Internal group finance</td>
</tr>
<tr>
<td>Regulated Financial Services</td>
</tr>
<tr>
<td>Insurance</td>
</tr>
<tr>
<td>Holding shares or other equity instruments</td>
</tr>
<tr>
<td>Dormant</td>
</tr>
<tr>
<td>Other(^{3})</td>
</tr>
</tbody>
</table>

\(^{3}\) Please specify the nature of the activity of the Constituent Entity in the “Additional Information” section.
跨国企业集团的“成员实体”名单（以税收管辖地为划分基础）（表2）

构成税收管辖地居民企业的“成员实体”

企业成员实体应当列出在相关税收管辖地构成居民企业的所有“成员实体”名单。如前所述，常设机构应根据其经营活动所在地的税收管辖地进行列示，并注明其所属的成员实体（如：XYZ公司——A税收管辖地的常设机构）。

“成员实体”注册成立地与其被认定为居民企业的税收管辖地不一致

在跨国企业“成员实体”注册成立地与其被认定为居民企业的税收管辖地不一致的情况下，报送成员实体应披露上述“成员实体”依据哪个国家或地区的法律而成立。

主要经营活动

报送成员实体应披露各“成员实体”在相关税收管辖地所进行的主要经营活动的性质，并在对应项目下勾选确认（可多选）。

<table>
<thead>
<tr>
<th>经营活动</th>
</tr>
</thead>
<tbody>
<tr>
<td>研发</td>
</tr>
<tr>
<td>持有或管理知识产权</td>
</tr>
<tr>
<td>采购</td>
</tr>
<tr>
<td>生产制造</td>
</tr>
<tr>
<td>销售、市场营销及分析</td>
</tr>
<tr>
<td>行政、管理和支持服务</td>
</tr>
<tr>
<td>为非关联方提供服务</td>
</tr>
<tr>
<td>集团内部融资</td>
</tr>
<tr>
<td>受监管的金融服务</td>
</tr>
<tr>
<td>保险</td>
</tr>
<tr>
<td>持有股份或其他权益工具</td>
</tr>
<tr>
<td>停止运营的企业</td>
</tr>
<tr>
<td>其他1</td>
</tr>
</tbody>
</table>

1请在《附列信息》部分对“成员实体”的业务性质进行具体说明。
ANNEX IV TO CHAPTER V
COUNTRY-BY-COUNTRY REPORTING IMPLEMENTATION PACKAGE

Introduction

In order to facilitate a consistent and swift implementation of the country-by-country reporting developed under Action 13 of the Base Erosion and Profit Shifting (BEPS) Action Plan, a Country-by-Country Reporting Implementation Package has been agreed by countries participating in the OECD/G20 BEPS Project. This implementation package consists of (i) model legislation which could be used by countries to require the ultimate parent entity of an MNE group to file the country-by-country report in its jurisdiction of residence including backup filing requirements and (ii) three model Competent Authority Agreements that are to be used to facilitate implementation of the exchange of country-by-country reports, respectively based on the 1) Convention on Mutual Administrative Assistance in Tax Matters, 2) bilateral tax conventions and 3) Tax Information Exchange Agreements (TIEAs). It is recognised that developing countries may require support for the effective implementation of country-by-country reporting.

Model legislation

The model legislation contained in the Country-by-Country Reporting Implementation Package takes into account neither the constitutional law and legal system, nor the structure and wording of the tax legislation of any particular jurisdiction. Jurisdictions will be able to adapt this model legislation to their own legal systems, where changes to current legislation are required.

Competent Authority Agreements

The Convention on Mutual Administrative Assistance in Tax Matters (the "Convention"), by virtue of its Article 6, requires the Competent Authorities of the Parties to the Convention to mutually agree on the scope of the automatic exchange of information and the procedure to be complied with. In the context of the Common Reporting Standard, this requirement has been translated into a Multilateral Competent Authority Agreement, which defines the scope, timing, procedures and safeguards according to which the automatic exchange should take place.

As the implementation of the automatic exchange of information by means of a Multilateral Competent Authority Agreement in the context of the Common Reporting Standard has proven both time- and resource-efficient, the same approach could be used for the purpose of putting the automatic exchange of information in relation to country-by-country reports in place. Therefore, the Multilateral Competent Authority Agreement on the Exchange of country-by-country reports (the "CbC MCAA") has been developed, based on the Convention and inspired by the Multilateral Competent Authority Agreement concluded in the context of the implementation of the Common Reporting Standard. In addition, two further model competent authority agreements have been developed for exchanges of country-by-country reports, one for exchanges under Double Tax Conventions and one for exchanges under Tax Information Exchange Agreements.
第五章附录四

国别报告实施方案

导言

为了共同迅速地实施《BEPS 行动计划》第 13 项行动计划下制定的国别报告要求，OECD/G20 BEPS 项目参与国共同制定了《国别报告实施方案》。该实施方案主要涵盖以下内容：(i) 为各国提供立法范本，要求在其税收管辖地构成居民企业的跨国企业集团最终控股企业申报国别报告，包括备查申报要求；以及 (ii) 三种便于实施国别报告信息交换的主管税务机关协议模板，分别以下列法律文件为基础：1）《多边税收征管互助公约》；2）双边税收协定；以及 3）《税收信息交换协议》。应指出的是，可能需要为发展中国家有效实施国别报告提供必要的支持。

立法范本

《国别报告实施方案》中包含的立法范本并未考虑任何税收管辖地的宪法和法律制度，或任何税收管辖地的税法体系及法律术语，需要对现行立法进行修改以实施国别报告要求的税收管辖地，可以依据自身具体情况调整该立法范本以适用于本国法律体系。

主管税务机关协议

《多边税收征管互助公约》（以下简称“公约”）第六条规定，缔约各方主管税务机关应相互协商确定信息自动交换的范围和程序。在共同报告准则（Common Reporting Standard）的框架下，上述要求被转化为《多边主管税务机关协议》，规范信息自动交换的范围、时间、程序和保护措施。

在共同报告准则框架下，借助《多边主管税务机关协议》实施信息自动交换已被证实有助于节省时间和资源，可以考虑将同样的方法适用于国别报告信息自动交换。因此，基于公约的相关规定以及共同报告准则框架下的《多边主管税务机关协议》，OECD 和 G20 制定了《关于国别报告信息交换的多边主管税务机关协议》。此外，国别报告信息交换的另外两种主管税务机关协议也制定完成，分别适用于基于双边税收协定所进行的信息交换及基于《税收信息交换协议》所进行的信息交换。
In line with paragraph 5 of Chapter V of these Guidelines, one of the three objectives of transfer pricing documentation is to provide tax administrations with the information necessary to conduct an informed transfer pricing risk assessment, while paragraph 10 of Chapter V of these Guidelines states that effective risk identification and assessment constitute an essential early stage in the process of selecting appropriate cases for transfer pricing audit. The country-by-country reports exchanged on the basis of the model competent authority agreements contained in the present Country-by-Country Reporting Implementation Package, represent one of the three tiers of the transfer pricing documentation and will, in accordance with paragraphs 16, 17 and 25 of Chapter V of these Guidelines, provide tax administrations with relevant and reliable information to perform an efficient and robust transfer pricing risk assessment analysis. Against that background, the model competent authority agreements aim to provide the framework to make the information contained in the country-by-country report available to concerned tax authorities, such information being foreseeably relevant for the administration and enforcement of their tax laws through the automatic exchange of information.

The purpose of the CbC MCAA is to set forth rules and procedures as may be necessary for Competent Authorities of jurisdictions implementing BEPS Action 13 to automatically exchange country-by-country reports prepared by the Reporting Entity of an MNE Group and filed on an annual basis with the tax authorities of the jurisdiction of tax residence of that entity with the tax authorities of all jurisdictions in which the MNE Group operates.

For most provisions, the wording is substantially the same as the text of the Multilateral Competent Authority Agreement for the purpose of exchanges under the Common Reporting Standard. Where appropriate, the wording has been complemented or amended to reflect the Guidance on country-by-country reporting set out in Chapter V of these Guidelines.

As a next step, it is intended that an XML Schema and a related User Guide will be developed with a view to accommodating the electronic exchange of CbC-country-by-country Reports.
依据《转让定价指南》第五章第 5 段内容，准备转让定价文档的三项目标之一即为税务机关进行有效的转让定价风险评估提供必要信息；与此同时，《转让定价指南》第五章第 10 段内容指出：在早期阶段对转让定价风险进行有效识别与评估是合理选择转让定价调查案件的关键。根据当前《国别报告实施指南》提供的国别税务机关协议范本进行交换的国别报告属于转让定价文档的三项目标之一，反映了《转让定价指南》第五章第 16、17 和 23 段的相关内容。为税务机关进行有效的转让定价风险评估分析提供可靠的相关信息。在此背景下，国别税务机关协议范本旨在提供信息自动交换框架，使得相关主管税务机关能够获取国别报告中与其本国税收法律管理和执行可能相关的信息。

《关于国别报告信息交换的多边主管税务机关协议》旨在制定国别报告信息自动交换的规则和程序，以协助各税收管辖地主管税务机关实施 BEPS 第 13 项行动计划。跨国集团的“报送成员国主体”及国别报告在其所属的税收管辖地进行年度申报，该税收管辖地主管税务机关依据上述规则和程序，与跨国集团在该地的其他税收管辖地进行国别报告信息自动交换。

《关于国别报告信息交换的多边主管税务机关协议》中大部分条款措辞与共同报告准则框架下用于信息交换的《多边主管税务机关协议》具有高度一致性。《关于国别报告信息交换的多边主管税务机关协议》对部分措辞进行了完善和修改以反映《转让定价指南》第五章的相关内容。

下一步行动计划是开发 XML 架构并制定相关的使用手册，实现国别报告的电子化交换。
Model Legislation Related to Country-by-Country Reporting

Article 1

Definitions

For purposes of this [title of the law] the following terms have the following meanings:

1. The term “Group” means a collection of enterprises related through ownership or control such that it is either required to prepare Consolidated Financial Statements for financial reporting purposes under applicable accounting principles or would be so required if equity interests in any of the enterprises were traded on a public securities exchange.

2. The term “MNE Group” means any Group that (i) includes two or more enterprises the tax residence for which is in different jurisdictions, or includes an enterprise that is resident for tax purposes in one jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction, and (ii) is not an Excluded MNE Group.

3. The term “Excluded MNE Group” means, with respect to any Fiscal Year of the Group, a Group having total consolidated group revenue of less than [750 million Euro]/[insert an amount in local currency approximately equivalent to 750 million Euro as of January 2015] during the Fiscal Year immediately preceding the Reporting Fiscal Year as reflected in its Consolidated Financial Statements for such preceding Fiscal Year.

4. The term “Constituent Entity” means (i) any separate business unit of an MNE Group that is included in the Consolidated Financial Statements of the MNE Group for financial reporting purposes, or would be so included if equity interests in such business unit of an MNE Group were traded on a public securities exchange; (ii) any such business unit that is excluded from the MNE Group’s Consolidated Financial Statements solely on size or materiality grounds; and (iii) any permanent establishment of any separate business unit of the MNE Group included in (i) or (ii) above provided the business unit prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting, or internal management control purposes.

5. The term “Reporting Entity” means the Constituent Entity that is required to file a country-by-country report conforming to the requirements in Article 4 in its jurisdiction of tax residence on behalf of the MNE Group. The Reporting Entity may be the Ultimate Parent Entity, the Surrogate Parent Entity, or any entity described in paragraph 2 of Article 2.

6. The term “Ultimate Parent Entity” means a Constituent Entity of an MNE Group that meets the following criteria:

(i) it owns directly or indirectly a sufficient interest in one or more other Constituent Entities of such MNE Group such that it is required to prepare Consolidated Financial Statements under accounting principles generally applied in its jurisdiction of tax residence, or would be so required if its equity interests were traded on a public securities exchange in its jurisdiction of tax residence; and

(ii) there is no other Constituent Entity of such MNE Group that owns directly or indirectly an interest described in subsection (i) above in the first mentioned Constituent Entity.
国别报告立法范本

第一条

定义

在[法律名称]中，以下术语的含义为：

1. “集团”是指具有所有权关系或其他控制关系的企业集合，需要根据适用的会计准则准备合并财务报表，或者其中任一企业在公开市场进行股权交易时需要准备合并财务报表。

2. “跨国企业集团”是指符合下列条件的任何集团：(i) 包括分别在不同税收管辖地构成居民企业的两家或两家以上企业；或在某一税收管辖地构成居民企业但在另一税收管辖地通过常设机构从事经营活动而具有纳税义务的另一家企业；且(ii) 不属于免除申报义务的跨国企业集团。

3. “免除申报义务的跨国企业集团”是指该集团在报告财务年度的上一财务年度内，其合并财务报表所反映的集团整体收入低于7.5 亿欧元/自 2015 年 1 月起与 7.5 亿欧元基本等值的本地货币金额。

4. “成员实体”是指(i) 跨国企业集团内其财务数据会反映在集团合并财务报表中的任一独立商业实体，或者在该独立商业实体的股权通过公开市场进行交易时，其财务数据会反映在集团合并财务报表中；(ii) 其财务数据仅由于企业规模或重要性程度而未被反映在集团合并财务报表中的任一独立商业实体；(iii) 上述(i) 或(ii) 中涵盖的跨国企业集团内任一商业实体的常设机构，且该常设机构出于财务报告、法律监管、税收报告或内部管理控制等目的准备单独的财务报表。

5. “报送成员实体”是指根据以下第四条的规定，需要代表跨国企业集团在所属税收管辖地申报国别报告的成员实体。报送成员实体可以是最终控股企业，代理控股企业以及任何符合本法第二款第二款规定的其他实体。

6. “最终控股企业”是指跨国企业集团中满足下列条件的成员实体：(i) 该成员实体对跨国企业集团中一个或多个其他成员实体直接或间接拥有的股权达到一定标准，而需依据其所属税收管辖地适用的会计准则准备合并财务报表；或者在其股权于公开市场进行交易时需要准备合并财务报表；并且(ii) 跨国企业集团中不存在其他成员实体对前述成员实体直接或间接拥有如第(i) 项所述股权。
7. The term "Surrogate Parent Entity" means one Constituent Entity of the MNE Group that has been appointed by such MNE Group, as a sole substitute for the Ultimate Parent Entity, to file the country-by-country report in that Constituent Entity's jurisdiction of tax residence, on behalf of such MNE Group, when one or more of the conditions set out in subsection (ii) of paragraph 2 of Article 2 applies.

8. The term "Fiscal Year" means an annual accounting period with respect to which the Ultimate Parent Entity of the MNE Group prepares its financial statements.

9. The term "Reporting Fiscal Year" means that Fiscal Year the financial and operational results of which are reflected in the country-by-country report defined in Article 4.

10. The term "Qualifying Competent Authority Agreement" means an agreement (i) that is between authorised representatives of those jurisdictions that are parties to an International Agreement and (ii) that requires the automatic exchange of country-by-country reports between the party jurisdictions.

11. The term "International Agreement" shall mean the Multilateral Convention for Mutual Administrative Assistance in Tax Matters, any bilateral or multilateral Tax Convention, or any Tax Information Exchange Agreement to which [Country] is a party, and that by its terms provides legal authority for the exchange of tax information between jurisdictions, including automatic exchange of such information.

12. The term "Consolidated Financial Statements" means the financial statements of an MNE Group in which the assets, liabilities, income, expenses and cash flows of the Ultimate Parent Entity and the Constituent Entities are presented as those of a single economic entity.

13. The term "Systemic Failure" with respect to a jurisdiction means that a jurisdiction has a Qualifying Competent Authority Agreement in effect with [Country], but has suspended automatic exchange (for reasons other than those that are in accordance with the terms of that Agreement) or otherwise persistently failed to automatically provide to [Country] country-by-country reports in its possession of MNE Groups that have Constituent Entities in [Country].

Article 2

Filing Obligation

1. Each Ultimate Parent Entity of an MNE Group that is resident for tax purposes in [Country] shall file a country-by-country report conforming to the requirements of Article 4 with the [Country Tax Administration] with respect to its Reporting Fiscal Year on or before the date specified in Article 5.

2. A Constituent Entity which is not the Ultimate Parent Entity of an MNE Group shall file a country-by-country report conforming to the requirements of Article 4 with the [Country Tax Administration] with respect to the Reporting Fiscal Year of an MNE Group of which it is a Constituent Entity, on or before the date specified in Article 5, if the following criteria are satisfied:

(i) the entity is resident for tax purposes in [Country]; and

(ii) one of the following conditions applies:

a) the Ultimate Parent Entity of the MNE Group is not obligated to file a country-by-country report in its jurisdiction of tax residence; or,
7. "代理控股企业"是指在符合本法第二条第二款第（ii）项条件时，由跨国企业集团指定作为集团最终控股企业唯一代理的某一成员实体。该成员实体在其作为居民企业的所在地代表跨国企业集团履行国别报告申报义务。
8. "财务年度"是指跨国企业集团最终控股企业准备其年度财务报表所对应的会计年度。
9. "报告财务年度"是指在本法第四条规定所定义的国别报告中反映的财务和经营活动所对应的财务年度。
10. "合格主管税务机关协议"是指（i）国际协议缔约方授权代表之间所签署的协议，且（ii）该协议要求缔约方之间进行国别报告信息交换。
11. "国际协议"是指中华人民共和国经缔约方签署的《多边税收征管互助公约》，任何双边或多边税收协定或《税收信息交换协议》，协议条款赋予缔约方之间进行税收信息交换的法律效力，包括上述信息的自动交换。
12. "合并财务报表"是指跨国企业集团以单一经济实体形式呈现的整体财务报表，披露集团最终控股企业和其他成员实体的资产、负债、收入、费用及现金流情况。

第二条
申报义务

1. 跨国企业集团最终控股企业如果在 [国家名称] 构成居民企业，则应当在本法第五条规定的期限当日或之前向 [国家税务机关名称] 申报依据本法第四条要求准备的报告财务年度的国别报告。
2. 在满足以下条件时，跨国企业集团内非最终控股企业的某一成员实体应在本法第五条所规定的期限当日或之前向 [国家税务机关名称] 申报依据本法第四条要求准备的集团报告财务年度的国别报告。
   (i) 该成员实体在 [国家名称] 构成居民企业；以及
   (ii) 符合下列条件之一：
       a）跨国企业集团最终控股企业在其构成居民企业所在地没有申报国别报告的义务；
b) the jurisdiction in which the Ultimate Parent Entity is resident for tax purposes has a current International Agreement to which [Country] is a party but does not have a Qualifying Competent Authority Agreement in effect to which [Country] is a party by the time specified in Article 5 for filing the country-by-country report for the Reporting Fiscal Year; or,

c) there has been a Systemic Failure of the jurisdiction of tax residence of the Ultimate Parent Entity that has been notified by the [Country Tax Administration] to the Constituent Entity resident for tax purposes in [Country].

Where there are more than one Constituent Entities of the same MNE Group that are resident for tax purposes in [Country] and any one or more of the conditions set out in subsection (ii) above apply, the MNE Group may designate one of such Constituent Entities to file the country-by-country report conforming to the requirements of Article 4 with [Country Tax Administration] with respect to any Reporting Fiscal Year on or before the date specified in Article 5 and to notify the [Country Tax Administration] that the filing is intended to satisfy the filing requirement of all the Constituent Entities of such MNE Group that are resident for tax purposes in [Country].

3. Notwithstanding the provisions of paragraph 2 of this Article 2, when one or more of the conditions set out in subsection (ii) of paragraph 2 of Article 2 apply, an entity described in paragraph 2 of this Article 2 shall not be required to file a country-by-country report with [Country Tax Administration] with respect to any Reporting Fiscal Year if the MNE Group of which it is a Constituent Entity has made available a country-by-country report conforming to the requirements of Article 4 with respect to such Fiscal Year through a Surrogate Parent Entity that files that country-by-country report with the tax authority of its jurisdiction of tax residence on or before the date specified in Article 5 and that satisfies the following conditions:

a) the jurisdiction of tax residence of the Surrogate Parent Entity requires filing of country-by-country reports conforming to the requirements of Article 4;

b) the jurisdiction of tax residence of the Surrogate Parent Entity has a Qualifying Competent Authority Agreement in effect to which [Country] is a party by the time specified in Article 5 for filing the country-by-country report for the Reporting Fiscal Year;

c) the jurisdiction of tax residence of the Surrogate Parent Entity has not notified the [Country Tax Administration] of a Systemic Failure;

d) the jurisdiction of tax residence of the Surrogate Parent Entity has been notified in accordance with paragraph 1 of Article 3 by the Constituent Entity resident for tax purposes in its jurisdiction that it is the Surrogate Parent Entity; and

e) a notification has been provided to [Country Tax Administration] in accordance with paragraph 2 of Article 3.

**Article 3**

**Notification**

1. Any Constituent Entity of an MNE Group that is resident for tax purposes in [Country] shall notify the [Country Tax Administration] whether it is the Ultimate Parent Entity or the Surrogate Parent Entity, no later than [the last day of the Reporting Fiscal Year of such MNE Group].
b）最终控股企业构成居民企业的税收管辖地与[国家名称]之间已签署了相关国际协议，但在以下第五条所规定的国别报告申报期限之前，双方尚未有已生效的合格主管税务机关协议；或者


3. 尽管有范本第二条第二款第（ii）项的规定，当范本第二条第二款第（ii）项规定的一或多项条件适用时，如果跨国企业集团通过代理控股企业在范本第五条所规定的期限当日或之前向其所属税收管辖地的税务机关申报依据范本第四条规定针对某一报告财务年度准备的国别报告，则在满足以下条件的情况下，符合本法第二条第二款规定的成员实体也不应被要求针对该报告财务年度向[国家税务机关名称]申报国别报告：

(a) 代理控股企业构成居民企业的税收管辖地要求申报依据范本第四条规定准备的国别报告；

(b) 在依据范本第五条所规定期限申报国别报告时，代理控股企业构成居民企业的税收管辖地与[国家名称]之间已签订有效的合格主管税务机关协议；

(c) 代理控股企业作为居民企业所属的税收管辖地并未通知[国家税务机关名称]体系失效；

(d) 代理控股企业构成居民企业的税收管辖地已被其辖区内构成居民企业的集团成员实体依据范本第三条第一款告知代理控股企业身份；

(e) 告知书已经依据范本第三条第二款规定提交给[国家税务机关名称]。

### 第三条

### 告知

1. 跨国企业集团内任一成员实体如果在[国家名称]构成居民企业，应告知该国[国家税务机关名称]其是否为集团最终控股企业或代理控股企业，且告知时间不应晚于[跨国企业集团报告财务年度结束之日]。
2. Where a Constituent Entity of an MNE Group that is resident for tax purposes in [Country] is not the Ultimate Parent Entity nor the Surrogate Parent Entity, it shall notify the [Country Tax Administration] of the identity and tax residence of the Reporting Entity, no later than [the last day of the Reporting Fiscal Year of such MNE Group].

Article 4

Country-by-Country Report

1. For purposes of this [title of the law], a country-by-country report with respect to an MNE Group is a report containing:

   (i) Aggregate information relating to the amount of revenue, profit (loss) before income tax, income tax paid, income tax accrued, stated capital, accumulated earnings, number of employees, and tangible assets other than cash or cash equivalents with regard to each jurisdiction in which the MNE Group operates;

   (ii) An identification of each Constituent Entity of the MNE Group setting out the jurisdiction of tax residence of such Constituent Entity, and where different from such jurisdiction of tax residence, the jurisdiction under the laws of which such Constituent Entity is organised, and the nature of the main business activity or activities of such Constituent Entity.

2. The country-by-country report shall be filed in a form identical to and applying the definitions and instructions contained in the standard template set out at [Annex III of Chapter V of the OECD Transfer Pricing Guidelines as the same may be modified from time to time] / [Annex III of the Report "Transfer Pricing Documentation and Country-by-Country Reporting" on Action 13 of the OECD/G20 Action Plan on Base Erosion and Profit Shifting] / [the Appendix to this law].

Article 5

Time for filing

The country-by-country report required by this [title of the law] shall be filed no later than 12 months after the last day of the Reporting Fiscal Year of the MNE Group.

Article 6

Use and Confidentiality of Country-by-Country Report Information

1. The [Country Tax Administration] shall use the country-by-country report for purposes of assessing high-level transfer pricing risks and other base erosion and profit shifting related risks in [Country], including assessing the risk of non-compliance by members of the MNE Group with applicable transfer pricing rules, and where appropriate for economic and statistical analysis. Transfer pricing adjustments by the [Country Tax Administration] will not be based on the ChC Report.

2. The [Country Tax Administration] shall preserve the confidentiality of the information contained in the country-by-country report at least to the same extent that would apply if such information were provided to it under the provisions of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters.

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2. 跨国企业集团内某一成员实体如果在 [国家名称] 构成居民企业，但既不是集团最终控股企业也不是代理控股企业，其应当告知 [国家税务机关名称] 集团报送成员实体的身份及其所属的税收管辖区，并告知时间不应晚于 [跨国企业集团报告财务年度结束之日]。

第四条

国别报告

1. 根据 [法律名称]，跨国企业集团的国别报告包含以下内容；
   (i) 跨国企业集团在其经营所在的各个税收管辖区的收入、税前利润（亏损）、已缴纳的企业所得税、计提的企业所得税、认购股本、累计盈余、雇员人数及有形资产（现金或现金等价物除外）的汇总信息；
   (ii) 跨国企业集团各个成员实体的信息，包括各成员实体构成居民企业的税收管辖区、注册成立地（如果与其所属的税收管辖区不同）以及各个成员实体的主营业务活动的性质。
2. 国别报告应依据 [《转让定价指南》第五章附录三] / [《BEPS 行动计划第 13 项行动计划合并报告：转让定价文档和国别报告》附录三] / [范本附录] 中的标准模板，适用其中所规定的术语释义及填报说明进行申报。

第五条

申报时间

范本所要求的国别报告应于跨国企业集团报告财务年度结束之日起 12 个月内进行申报。

第六条

国别报告信息的使用及保密性

1. [国家税务机关名称] 应使用国别报告对跨国企业集团在 [国家名称] 的转让定价风险和其他与 BEPS 相关的风险进行初步评估，包括评估跨国企业集团成员未遵循转让定价法规的风险。在适当的情况下，国别报告可以用于进行经济分析及数据统计分析。但 [国家税务机关名称] 不应依据国别报告进行转让定价调整。
2. [国家税务机关名称] 应保证针对国别报告中所披露信息的保密性程度至少等同于依据《多边税收征管互助公约》获取上述信息时具有的保密性程度。
Article 7

Penalties

This model legislation does not include provisions regarding penalties to be imposed in the event a Reporting Entity fails to comply with the reporting requirements for the country-by-country report. It is assumed that jurisdictions would wish to extend their existing transfer pricing documentation penalty regime to the requirements to file the country-by-country report.

Article 8

Effective Date

This [title of the law] is effective for Reporting Fiscal Years of MNE Groups beginning on or after [1 January 2016].
第七条

处罚

范本并未包括报送成员实体未能履行国别报告申报义务所生的处罚条款。范本假定各税收管辖地希望将现行适用于转让定价文当的处罚体制沿用于国别报告申报要求。

第八条

生效日期

范本自跨国企业集团2016年1月1日或此后开始的报告年度生效。
Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports

Whereas, the jurisdictions of the signatories to the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports (the "Agreement") are Parties of, or territories covered by, the Convention on Mutual Administrative Assistance in Tax Matters or the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol (the "Convention") or have signed or expressed their intention to sign the Convention and acknowledge that the Convention must be in force and in effect in relation to them before the automatic exchange of Country-by-Country (CbC) Reports takes place;

Whereas, a country that has signed or expressed its intention to sign the Convention will only become a Jurisdiction as defined in Section 1 of this Agreement once it has become a Party to the Convention;

Whereas, the jurisdictions desire to increase international tax transparency and improve access of their respective tax authorities to information regarding the global allocation of the income, the taxes paid, and certain indicators of the location of economic activity among tax jurisdictions in which Multinational Enterprise (MNE) Groups operate through the automatic exchange of annual CbC Reports, with a view to assessing high-level transfer pricing risks and other base erosion and profit shifting related risks, as well as for economic and statistical analysis, where appropriate;

Whereas, the laws of the respective Jurisdictions require or are expected to require the Reporting Entity of an MNE Group to annually file a CbC Report;

Whereas, the CbC Report is intended to be part of a three-tiered structure, along with a global master file and a local file, which together represent a standardised approach to transfer pricing documentation which will provide tax administrations with relevant and reliable information to perform an efficient and robust transfer pricing risk assessment analysis;

Whereas, Chapter III of the Convention authorises the exchange of information for tax purposes, including the exchange of information on an automatic basis, and allows the competent authorities of the Jurisdictions to agree on the scope and modalities of such automatic exchanges;

Whereas, Article 6 of the Convention provides that two or more Parties can mutually agree to exchange information automatically, albeit that the actual exchange of the information will take place on a bilateral basis between the Competent Authorities;

Whereas, the Jurisdictions will have, or are expected to have in place by the time the first exchange of CbC Reports takes place, (i) appropriate safeguards to ensure that the information received pursuant to this Agreement remains confidential and is used for the purposes of assessing high-level transfer pricing risks and other base erosion and profit shifting related risks, as well as for economic and statistical analysis, where appropriate, in accordance with Section 5 of this Agreement, (ii) the infrastructure for an effective exchange relationship (including established processes for ensuring timely, accurate, and confidential information exchanges, effective and reliable communications, and capabilities to promptly resolve questions and concerns about requests for exchanges and to administer the provisions of Section 4 of this Agreement) and (iii) the necessary legislation to require Reporting Entities to file the CbC Report;

Whereas the Jurisdictions are committed to discuss with the aim of resolving cases of undesirable economic outcomes, including for individual businesses, in accordance with paragraph 2 of Article 24 of the Convention, as well as paragraph 1 of Section 6 of this Agreement;
关于国别报告信息交换的
多边主管税务机关协议

鉴于，《关于国别报告信息交换的多边主管税务机关协议》（以下简称：协议）的缔约方为《多边税收征管互助公约》及通过议定书（Protocol）形式修订的《多边税收征管互助公约》（以下简称：公约）的缔约方或公约中所涵盖的税收管辖地，或者已签署或表明有意签署公约并确认会在国别报告信息自动交换之前有效实施公约的税收管辖地；

鉴于，已签署或表明有意签署公约的国家仅在其成为公约缔约方后，才能被定义为本协议第一条所规定的税收管辖地；

鉴于，各税收管辖地希望通过每年国别报告信息自动交换机制，提高国际税收透明度并加强本区域税务机关对跨国企业集团全球收入分配、纳税情况及运营所在税收管辖地的经济活动指标等信息的获取能力，以便初步评估转让定价风险及其他与 BEPS 相关的风险，并在适当的情况下进行经济分析及数据统计分析；

鉴于，各税收管辖地的法律要求或预期将会要求跨国企业集团的报送成员实体在其属税收管辖地按年度申报国别报告；

鉴于，国别报告、主体文档及本地文档共同构成转让定价文档的三层结构化框架，为税务机关进行有效的转让定价风险评估提供可靠的相关信息；

鉴于，公约第三条授权缔约方之间以税收管理为目的进行信息交换，包括信息自动交换，并允许缔约方主管税务机关之间协商确定信息自动交换的范围及形式；

鉴于，公约第六条规定，两个或两个以上缔约方可以协商一致进行信息自动交换，尽管信息交换实际在两个主管税务机关之间发生；

鉴于，各税收管辖地在进行首次国别报告信息交换时，已经具备或预期将会具备：（i）适当的保障措施，以确保依据本协议所获取的信息具有保密性，并且根据本协议第五章，这些信息旨在用于初步评估转让定价风险以及其他与 BEPS 相关的风险，以及在适当的情况下进行经济分析和数据统计分析；（ii）确保有效信息交换的基本制度（包括建立相关流程以确保信息交换的及时性、准确性和保密性）；确保沟通的有效性及可靠性；以及迅速解决信息交换或者信息交换要求相关问题的能力和执行本协议第四章规定的能；以及（iii）要求报表成员实体履行申报义务的必要法律规定。

鉴于，各税收管辖地承诺依据公约第二条第一款的规定以及本协议第六章第一款的规定，通过相互协商解决造成不合理的经济后果的案件，包括单个的业务活动；
Whereas mutual agreement procedures, for instance on the basis of a double tax convention concluded between the jurisdictions of the Competent Authorities, remain applicable in cases where the CbC Report has been exchanged on the basis of this Agreement;

Whereas, the Competent Authorities of the jurisdictions intend to conclude this Agreement, without prejudice to national legislative procedures (if any), and subject to the confidentiality and other protections provided for in the Convention, including the provisions limiting the use of the information exchanged thereunder;

Now, therefore, the Competent Authorities have agreed as follows:

SECTION 1

Definitions

1. For the purposes of this Agreement, the following terms have the following meanings:

a) the term “Jurisdiction” means a country or a territory in respect of which the Convention is in force and is in effect, either through ratification, acceptance or approval in accordance with Article 28, or through territorial extension in accordance with Article 29, and which is a signatory to this Agreement;

b) the term “Competent Authority” means, for each respective Jurisdiction, the persons and authorities listed in Annex B of the Convention;

c) The term “Group” means a collection of enterprises related through ownership or control such that it is either required to prepare consolidated financial statements for financial reporting purposes under applicable accounting principles or would be so required if equity interests in any of the enterprises were traded on a public securities exchange;

d) the term “Multinational Enterprise (MNE) Group” means any Group that (i) includes two or more enterprises the tax residence for which is in different jurisdictions, or includes an enterprise that is resident for tax purposes in one jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction, and (ii) is not an Excluded MNE Group;

e) the term “Excluded MNE Group” means a Group that is not required to file a CbC Report on the basis that the annual consolidated group revenue of the Group during the fiscal year immediately preceding the reporting fiscal year, as reflected in its consolidated financial statements for such preceding fiscal year, is below the threshold defined in domestic law by the Jurisdiction and being consistent with the 2015 Report, as may be amended following the 2020 review contemplated therein;

f) the term “Constituent Entity” means (i) any separate business unit of an MNE Group that is included in the consolidated financial statements for financial reporting purposes, or would be so included if equity interests in such business unit of an MNE Group were traded on a public securities exchange (ii) any separate business unit that is excluded from the MNE Group’s consolidated financial statements solely on size or materiality grounds and (iii) any permanent establishment of any separate business unit of the MNE Group included in (i) or (ii) above provided the business unit prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting or internal management control purposes;

g) the term “Reporting Entity” means the Constituent Entity that, by virtue of domestic law in its jurisdiction of tax residence, files the CbC Report in its capacity to do so on behalf of the MNE Group;
鉴于，在税收管辖地主管税务机关之间已依据本协议完成国别报告信息交换的情况下，双方签订的双边税收协定中规定的相互协商程序仍然适用。
鉴于，各税收管辖地主管税务机关无意缔结本协议，不应影响本国立法程序，各税收管辖地主管税务机关应遵从公约规定的保密条款及其他保护条款，包括针对所交换信息的使用限制条款。
鉴于上述内容，相关主管税务机关同意以下条款：

第一章

定义

1. 在本协议中，以下术语的含义为：
   a）“税收管辖地”是指公约规定的原则、接受或批准程序或第二十九条规定的扩大适用范围而对其生效的国家或地区，且该国家或地区为本协议的缔约方；
   b）“主管税务机关”是指各税收管辖地列示于公约附录二中的人员或机构；
   c）“集团”是指具有所有权关系或其他控制关系的企业集合，需要根据适用的会计准则准备合并财务报表，或者其中任一企业在公开市场进行股权交易时需要准备合并财务报表；
   d）“跨国企业集团”是指符合下列条件的任何集团：(i) 包括分别在不同税收管辖地构成居民企业的两家或两家以上企业；或在某一税收管辖地构成居民企业在另一税收管辖地通过常设机构从事经营活动而具有纳税义务的一家企业；且(ii) 不属于免除申报义务的跨国企业集团；
   e）“免除申报义务的跨国企业集团”是指该集团在报告财务年度的上一财务年度内，其合并财务报表所反映的集团整体收入低于本税收管辖地国内法所规定的避免双重征税的最低标准，或2015年报告对免除限额的规定相一致（2015年报告的相关内容可能在2020年实施情况审查中被修订）；
   f）“成员实体”是指(i) 跨国企业集团内其财务数据会反映在集团合并财务报表中的任一独立商业实体，或者在该独立商业实体的股权在公开市场进行交易时，其财务数据将会反映在集团合并财务报表中；(ii) 其财务数据由于企业规模或重要性程度而未被反映在集团合并财务报表中的任一独立商业实体；(iii) 上述(i) 或(ii) 中涵盖的跨国企业集团内任一商业实体的常设机构，且该常设机构由于财务报告、法律监管、税收报告或内部管理控制等目的的准备单独的财务报表；
   g）“报送成员实体”是指依据其构成居民企业的税收管辖地的相关法律，代表跨国企业集团履行国别报告申报义务的成员实体；
h) the term “CbC Report” means the country-by-country report to be filed annually by the Reporting Entity in accordance with the laws of its jurisdiction of tax residence and with the information required to be reported under such laws covering the items and reflecting the format set out in the 2015 Report, as may be amended following the 2020 review contemplated therein;


j) the term “Co-ordinating Body” means the co-ordinating body of the Convention that, pursuant to paragraph 3 of Article 24 of the Convention, is composed of representatives of the competent authorities of the Parties to the Convention;

k) the term “Co-ordinating Body Secretariat” means the OECD Secretariat that, pursuant to paragraph 3 of Article 24 of the Convention, provides support to the Co-ordinating Body;

l) the term “Agreement in effect” means, in respect of any two Competent Authorities, that both Competent Authorities have indicated their intention to automatically exchange information with each other and have satisfied the other conditions set out in paragraph 2 of Section 8. A list of Competent Authorities between which this Agreement is in effect is to be published on the OECD Website.

2. As regards to the application of this Agreement at any time by a Competent Authority of a Jurisdiction, any term not otherwise defined in this Agreement will, unless the context otherwise requires or the Competent Authorities agree to a common meaning (as permitted by domestic law), have the meaning that it has at that time under the law of the Jurisdiction applying this Agreement, any meaning under the applicable tax laws of that Jurisdiction prevailing over a meaning given to the term under other laws of that Jurisdiction.

SECTION 2

Exchange of Information with Respect to MNE Groups

1. Pursuant to the provisions of Articles 6, 21 and 22 of the Convention, each Competent Authority will annually exchange on an automatic basis the CbC Report received from each Reporting Entity that is resident for tax purposes in its jurisdiction with all such other Competent Authorities of Jurisdictions with respect to which it has this Agreement in effect, and in which, on the basis of the information in the CbC Report, one or more Constituent Entities of the MNE Group of the Reporting Entity are either resident for tax purposes, or are subject to tax with respect to the business carried out through a permanent establishment.

2. Notwithstanding the previous paragraph, the Competent Authorities of the Jurisdictions that have indicated that they are to be listed as non-reciprocal jurisdictions on the basis of their notification pursuant to paragraph 1 b) of Section 8 will send CbC Reports pursuant to paragraph 1, but will not receive CbC Reports under this Agreement. Competent Authorities of Jurisdictions that are not listed as non-reciprocal Jurisdictions will both send and receive the information specified in paragraph 1. Competent Authorities will, however, not send such information to Competent Authorities of the Jurisdictions included in the aforementioned list of non-reciprocal Jurisdictions.
h）“国别报告”是指报送成员实体每年依据所属税收管辖地的相关法律及其规定的信息披露要求所准备并申报的国别报告。上述信息披露要求反映了2015年报告所涵盖的内容及格式（2015年报告的相关内容可能在2020年实施情况审查中被修订）；

i）“2015年报告”是指综合报告，即《OECD/G20税基侵蚀和利润转移第13项行动计划：转让定价工具和国别报告》；

j）“协调机构”是指依据公约第二十四条第三款的规定，由公约缔约方的主管税务机关代表所组成的协调机构；

k）“协调机构秘书处”是指依据公约第二十四条第三款的规定，向协调机构提供协助的OECD秘书处。

l）“协议生效”指任意两个主管税务机关双方均表示有意向与对方进行自动信息交换，且双方均满足本协议第八章第二款所规定的其他条件。OECD将会在其网站上公布本协议已对其双方生效的主管税务机关名单。

2. 各税收管辖地主管税务机关在适用本协议时，对于未在本协议中予以定义的名词术语，除非上下文另有要求或主管税务机关之间已对其释义达成共识（在其国内法律允许的范围内），否则应按照本协议适用时该税收管辖地的法律规定进行释义，如果该税收管辖地的多种法律中均涵盖对此名词术语的解释，则以适用的税法中的定义为准。

第二章

关于跨国企业集团的信息交换

1. 依据公约第六条、第二十一条和第二十二条的规定，如果依据国别报告所披露的信息，报送成员实体所属的跨国企业集团的一个或多个成员实体在其他相关的税收管辖地构成了居民企业或通过常设机构从事经营活动而具有纳税义务，则一方主管税务机关每年应以信息自动交换的形式，与达成本协议并生效的其他税收管辖地主管税务机关交换由该主管税务机关管辖范围内构成居民企业的报送成员实体申报的国别报告。

2. 尽管有前述规定，如果主管税务机关依据本协议第八章第四款第（b）项的规定发出告知书，表明其所属税收管辖地将被纳入非互惠税收管辖地名单，则该主管税务机关仅依据上述第一款的规定提供国别报告，但不再接收国别报告。未被列入非互惠税收管辖地名单的主管税务机关则依据上述第一款规定提供并接收上述第一款规定的相应信息。然而，一方主管税务机关无须向前述列入非互惠税收管辖地的其他主管税务机关提供国别报告的信息。
SECTION 3
Time and Manner of Exchange of Information

1. For the purposes of the exchange of information in Section 2, the currency of the amounts contained in the CbC Report will be specified.

2. With respect to paragraph 1 of Section 2, a CbC Report is first to be exchanged, with respect to the fiscal year of the MNE Group commencing on or after the date indicated by the Competent Authority in the notification pursuant to paragraph 1a) of Section 8, as soon as possible and no later than 18 months after the last day of that fiscal year. Notwithstanding the foregoing, a CbC Report is only required to be exchanged, if both Competent Authorities have this Agreement in effect and their respective Jurisdictions have in effect legislation that requires the filing of CbC Reports with respect to the fiscal year to which the CbC Report relates and that is consistent with the scope of exchange provided for in Section 2.

3. Subject to paragraph 2, the CbC Report is to be exchanged as soon as possible and no later than 15 months after the last day of the fiscal year of the MNE Group to which the CbC Report relates.

4. The Competent Authorities will automatically exchange the CbC Reports through a common schema in Extensible Markup Language.

5. The Competent Authorities will work towards and agree on one or more methods for electronic data transmission, including encryption standards, with a view to maximising standardisation and minimising complexities and costs and will notify the Co-ordinating Body Secretariat of such standardised transmission and encryption methods.

SECTION 4
Collaboration on Compliance and Enforcement

A Competent Authority will notify the other Competent Authority when the first-mentioned Competent Authority has reason to believe, with respect to a Reporting Entity that is resident for tax purposes in the jurisdiction of the other Competent Authority, that an error may have led to incorrect or incomplete information reporting or that there is non-compliance of a Reporting Entity with respect to its obligation to file a CbC Report. The notified Competent Authority will take appropriate measures available under its domestic law to address the errors or non-compliance described in the notice.

SECTION 5
Confidentiality, Data Safeguards and Appropriate Use

1. All information exchanged is subject to the confidentiality rules and other safeguards provided for in the Convention, including the provisions limiting the use of the information exchanged.

2. In addition to the restrictions in paragraph 1, Jurisdictions will further limit the use of the information will be further limited to the permissible uses described in this paragraph. In particular, they will use the information received by means of the CbC Report will be used for assessing high-level transfer pricing, base erosion and profit shifting related risks, and, where appropriate, for economic and statistical analysis. Jurisdictions agree not to use The information will not be used as a substitute for a detailed transfer pricing analysis of individual transactions and prices based on a full functional analysis and a full comparability analysis. Jurisdictions it is acknowledged that information in the CbC Report on
第三章

信息交换的时间和方式

1. 为实现本协议第二章所述的信息交换，国别报告中应注明所使用的货币单位。
2. 对于主管税务机关依据本协议第八章第一款第（a）项的规定出具的告知书中所列明的日期当月或之后开始的跨国企业集团财务年度，应尽快依据第二章第一款的规定进行国别报告信息交换，最迟不得超过该财务年度结束之日起的十八（18）个月。尽管如此，应当仅在满足以下条件时要求进行国别报告交换：本协议在双方主管税务机关之间已生效，并且双方税收管辖权内均已存在生效的法律要求报送成员实体针对相关财务年度申报国别报告，并且与第二章中所规定的交换范围相符。
3. 根据上述第二款的规定，各主管税务机关应尽快进行国别报告信息交换，最迟不应超过报告所对应的集团财务年度结束之日起的十五（15）个月。
4. 各主管税务机关可使用通用架构（即可扩展标记语言，XML）进行国别报告自动信息交换。
5. 各主管税务机关将协商并同意采用一种或多种电子数据传输方式（包括加密标准），以最大程度实现标准化，减少复杂性和降低成本。各主管税务机关将向协调机构秘书处告知上述标准化信息传输及加密方式。

第四章

合规性和执法协作

当一方主管税务机关有理由相信另一方主管税务机关税收管辖地构成居民企业的报送成员实体，出现可能导致信息披露不准确或不完整的错误或未履行国别报告申报义务时，后者应向后者告知上述情况。被告知的一方主管税务机关应在本国法律范围内，采取适当的措施纠正告知书中所描述的错误及未履行合规性义务的情况。

第五章

保密性、数据安全和合理使用

1. 所交换的全部信息均受公约的保密规则及其他安全条款的保护，包括限制所交换的信息使用的条款。
2. 除上述第一款的限制外，通过交换获得的信息将进一步限制在本国法律允许的范围内使用。具体而言，国别报告信息交换所获取的信息将用于初步评估转让定价风险及其他与BEPS相关的风险，以及在适当的情况下用于经济分析及数据统计分析。各税收管辖地同意对于具体交易和定价的详细转让定价分析应基于完整的信息分析及可比性分析，通过国别报告信息交换所获取的信息不能代替上述分析。
its own does not constitute conclusive evidence that transfer prices are or are not appropriate and, consequently, agree that transfer pricing adjustments will not be based on the CbC Report. Inappropriate adjustments in contravention of this paragraph made by local tax administrations will be conceded in any competent authority proceedings. Notwithstanding the above, jurisdictions are not prevented—there is no prohibition from-on using the CbC Report data as a basis for making further enquiries into the MNE Group’s transfer pricing arrangements or into other tax matters in the course of a tax audit and, as a result, may make appropriate adjustments to the taxable income of a Constituent Entity may be made.

3. To the extent permitted under applicable law, a Competent Authority will notify the Co-ordinating Body Secretariat immediately of any cases of non-compliance with paragraphs 1 and 2 of this Section, including any remedial actions, as well as any measures taken in respect of non-compliance with the above-mentioned paragraphs. The Co-ordinating Body Secretariat will notify all Competent Authorities with respect to which this is an Agreement in effect with the first mentioned Competent Authority.

SECTION 6

Consultations

1. In case an adjustment of the taxable income of a Constituent Entity, as a result of further enquiries based on the data in the CbC Report, leads to undesirable economic outcomes, including if such cases arise for a specific business, the Competent Authorities of the Jurisdictions in which the affected Constituent Entities are resident shall consult each other and discuss with the aim of resolving the case.

2. If any difficulties in the implementation or interpretation of this Agreement arise, a Competent Authority may request consultations with one or more of the Competent Authorities to develop appropriate measures to ensure that this Agreement is fulfilled. In particular, a Competent Authority shall consult with the other Competent Authority, before the first-mentioned Competent Authority determines that there is a systemic failure to exchange CbC Reports with the other Competent Authority. Where the first mentioned Competent Authority makes such a determination it shall notify the Co-ordinating Body Secretariat which, after having informed the other Competent Authority concerned, will notify all Competent Authorities. To the extent permitted by applicable law, either Competent Authority may, and if it so wishes through the Co-ordinating Body Secretariat, involve other Competent Authorities that have this Agreement in effect with a view to finding an acceptable resolution to the issue.

3. The Competent Authority that requested the consultations pursuant to paragraph 2 shall ensure, as appropriate, that the Co-ordinating Body Secretariat is notified of any conclusions that were reached and measures that were developed, including the absence of such conclusions or measures, and the Co-ordinating Body Secretariat will notify all Competent Authorities, even those that did not participate in the consultations, of any such conclusions or measures. Taxpayer-specific information, including information that would reveal the identity of the taxpayer involved, is not to be furnished.

SECTION 7

Amendments

This Agreement may be amended by consensus by written agreement of all of the Competent Authorities that have the Agreement in effect. Unless otherwise agreed upon, such an amendment is effective on the first day of the month following the expiration of a period of one month after the date of the last signature of such written agreement.
各税收管辖地承认国别报告所披露的信息不能单独构成认定转让定价安排是否合理的结论性证据，因此，转让定价调整不会仅仅基于国别报告所披露的信息进行。如果地方税务机关对背景条件做出了不合理的调整，其主管税务机关在任何相关的主管税务机关磋商程序中将对此项调整做出让步。尽管如此，但禁止各税收管辖地依据国别报告所披露的集团性对跨国企业和集团的转让定价安排或其他税务事项展开进一步的税务调查，并可针对某一成员实体的应纳税所得额做出适当的调整。

3. 在适用法律允许的范围内，一方主管税务机关应立即将违反本章第二款的规定的案件告知协调机构秘书处，包括其对上述不合规的情况所采取的补救措施及其他相关措施。协调机构秘书处将告知与上述主管税务机关签署了本协议且对其生效的其他所有的主管税务机关。

第六章
磋商

1. 如果一方主管税务机关基于报告所披露的信息开展进一步调查并对跨国企业集团某一成员实体的应纳税所得额进行了调整，并且该调整导致了不合理的经济后果（包括由单个业务活动所产生的类似情况），则受影响的相关成员实体所属税收管辖地的主管税务机关之间应通过磋商解决这一问题。

2. 如果对于本协议的执行或解释存在困难，一方主管税务机关可向其他主管税务机关提出磋商请求，制定适当的措施以确保本协议的执行。特别需要注意的是，一方主管税务机关在认定另一方主管税务机关之间出现信息交换体系失效的情况下，应与另一方主管税务机关进行磋商。当一方主管税务机关认定出现信息交换体系失效时，应首先告知另一方主管税务机关，并将此情况报告协调机构秘书处，并由协调机构秘书处告知其他所有的主管税务机关。在适用法律允许的范围内，双方主管税务机关如有需要可以不通过协调机构秘书处的协助，引入本协议对其生效的其他主管税务机关，以期寻求各方均认可的解决方法。

3. 主管税务机关依据上述第二款的规定请求启动磋商时，应确保其已经做出的任何结论及制定的措施已告知协调机构秘书处（包括并未做出结论或采取措施的情况）；协调机构秘书处应将上述情况告知所有的主管税务机关，包括其并未参加磋商的主管税务机关。特定纳税人的人的信息，包括会导致特定纳税人身份的信息将不会被提供。

第七章
修订

经本协议对其生效的各方主管税务机关一致书面同意，可以对本协议进行修订。除非另有约定，上述修订于书面同意最后签署日期满一个月之后的次月的第一天生效。
SECTION 8

Term of Agreement

1. A Competent Authority must provide, at the time of signature of this Agreement or as soon as possible thereafter, a notification to the Co-ordinating Body Secretariat:

   a) that its Jurisdiction has the necessary laws in place to require Reporting Entities to file a CbC Report and that its Jurisdiction will ensure the filing of CbC Reports with respect to fiscal years of Reporting Entities commencing on or after the date set out in the notification;

   b) specifying whether the Jurisdiction is to be included in the list of non-reciprocal Jurisdictions;

   c) specifying one or more methods for electronic data transmission including encryption;

   d) that it has in place the necessary legal framework and infrastructure to ensure the required confidentiality and data safeguards standards in accordance with Article 22 of the Convention and paragraph 1 and Section 5 of this Agreement, as well as the appropriate use of the information in the CbC Reports as described in paragraph 2 of Section 5 of this Agreement, and attaching the completed confidentiality and data safeguard questionnaire attached as Annex to this Agreement; and

   e) that includes (i) a list of the Jurisdictions of the Competent Authorities with respect to which it intends to have this Agreement in effect, following national legislative procedures for entry into force (if any) or (ii) a declaration by the Competent Authority that it intends to have this Agreement in effect with all other Competent Authorities that provide a notification under paragraph 1(e) of Section 8.

Competent Authorities must notify the Co-ordinating Body Secretariat, promptly, of any subsequent change to be made to any of the above-mentioned content of the notification.

2. This Agreement will come into effect between two Competent Authorities on the later of the following dates: (i) the date on which the second of the two Competent Authorities has provided notification to the Co-ordinating Body Secretariat under paragraph 1 that includes the other Competent Authority’s Jurisdiction pursuant to subparagraph 1(c) and (ii) the date on which the Convention has entered into force and is in effect for both Jurisdictions.

3. The Co-ordinating Body Secretariat will maintain a list that will be published on the OECD website of the Competent Authorities that have signed the Agreement and between which Competent Authorities this is an Agreement in effect. In addition, the Co-ordinating Body Secretariat will publish the information provided by Competent Authorities pursuant to subparagraphs 1(a) and (b) on the OECD website.

4. The information provided pursuant to subparagraphs 1(c) through (e) will be made available to other signatories upon request in writing to the Co-ordinating Body Secretariat.

5. A Competent Authority may temporarily suspend the exchange of information under this Agreement by giving notice in writing to another Competent Authority that it has determined that there is or has been significant non-compliance by the second-mentioned Competent Authority with this Agreement. Before making such a determination, the first-mentioned Competent Authority shall consult with the other Competent Authority. For the purposes of this paragraph, significant non-compliance means non-compliance with paragraphs 1 and 2 of Section 5 and paragraph 1 of Section 6 of this Agreement and/or the corresponding provisions of the Convention, as well as a failure by the Competent Authority to provide timely or adequate information as required under this Agreement. A suspension will have
第八章

协议条款

1. 主管税务机关必须在签署本协议时或者签署后在尽可能短的时间之内，告知协调机构秘书处以下事项；
   a）其所属税收管辖地有必要的法律，要求报送成员实体申报国别报告；并且其所属税收管辖地将要求报送成员实体针对始于告知书规定的日期或之后的财务年度申报国别报告；
   b）明确其所属税收管辖地是否出现在非互惠税收管辖地名单上；
   c）明确一种或多种电子数据传输及加密方式；
   d）其所属税收管辖地已建立必要的法律框架和基本制度，以保障公约第二十二条及本协议第五章第一条第一款所要求的保密性和数据安全标准以及本协议第五章第二款规定的对国别报告信息的合理使用，并收录完整的保密性和数据安全问卷作为本协议的附件；
   e）包含（i）主管税务机关意图与其达成本协议并按国内立法程序使协议生效的其他主管税务机关所属的税收管辖地的名单；或（ii）主管税务机关声明其愿意与依据本协议第八章第一条第一款第一（e）项发出告知书的其他所有主管税务机关达成本协议。

如果此后对告知书内容做出任何修改，各主管税务机关必须立即通知协调机构秘书处。

2. 本协议在双方主管税务机关之间生效的时间为下述日期中较晚者：（i）双方主管税务机关中较晚向协调机构秘书处发出第一款所规定的告知书的日期，以及依据第一款第一（e）项的规定，告知书中列明双方主管税务机关所属的税收管辖地；或（ii）公约成立且对双方税收管辖地生效的日期。

3. 协调机构秘书处将记录已签署本协议且本协议已正式生效的主管税务机关名单，并在OECD网站上公布该名单。此外，协调机构秘书处还将在OECD网站上公布各主管税务机关依据本章第一条第一（a）项及第（b）项所提供的信息。

4. 对于各主管税务机关依据本章第一条第一（e）项至第八（e）项所提供的其他信息，其他缔约方需要向协调机构秘书处提出书面申请，才能获得相关信息。

5. 一方主管税务机关收到一方主管税务机关存在严重违反本协议的情况，它可以通知报告书暂时停止依据本协议进行信息交换。在做出这一认定之前，前者应与后者进行磋商。本条款所指严重违反本协议的情况包括违反本协议第五章第一条及第二款、第六章第一条和/或公约中相应条款的规定，以及主管税务机关未能依据本协议要求及时准确提供信息的情况。
immediate effect and will last until the second-mentioned Competent Authority establishes in a manner acceptable to both Competent Authorities that there has been no significant non-compliance or that the second-mentioned Competent Authority has adopted relevant measures that address the significant non-compliance. To the extent permitted by applicable law, either Competent Authority may, and if it so wishes through the Co-ordinating Body Secretariat, involve other Competent Authorities that have this Agreement in effect with a view to finding an acceptable resolution to the issue.

6. A Competent Authority may terminate its participation in this Agreement, or with respect to a particular Competent Authority, by giving notice of termination in writing to the Co-ordinating Body Secretariat. Such termination will become effective on the first day of the month following the expiration of a period of 12 months after the date of the notice of termination. In the event of termination, all information previously received under this Agreement will remain confidential and subject to the terms of the Convention.

SECTION 9

Co-ordinating Body Secretariat

Unless otherwise provided for in the Agreement, the Co-ordinating Body Secretariat will notify all Competent Authorities of any notifications that it has received under this Agreement and will provide a notice to all signatories of the Agreement when a new Competent Authority signs the Agreement.

Done in English and French, both texts being equally authentic.
6. 信息交换暂停决定一经做出立即生效，直至另一方主管税务机关以双方均能接受的方式证明其不存在严重违反本协议的行为或者已采取了相关措施以应对该情况。在适用法律允许的范围内，双方主管税务机关如有意愿均可以通过协调机构秘书处的协助，引入本协议对其生效的其他主管税务机关，以期寻求各方均认可的解决方法。

7. 一方主管税务机关可以通过向协调机构秘书处发出书面通知的方式终止本协议，或终止与特定主管税务机关签署的本协议。该终止行为的生效日期为发出终止通知之日起十二（12）个月后的次月第一天。在终止协议的情况下，此前基于本协议所获取的信息仍然具有保密性并受公约条款的约束。

第九章

协调机构秘书处

除非本协议另有规定，协调机构秘书处将告知所有主管税务机关其基于本协议所收到的告知书；同时在新的主管税务机关签署本协议时，将上述情况告知本协议的所有缔约方。

本协议采用英文和法文，两种文本具有同等效力。
Annex to the Agreement –
Confidentiality and Data Safeguards Questionnaire

1. Legal Framework

A legal framework must ensure the confidentiality of exchanged tax information and limit its use to appropriate purposes. The two basic components of such a framework are the terms of the applicable treaty, TIEA or other bilateral agreement for the exchange of information, and a jurisdiction’s domestic legislation.

<table>
<thead>
<tr>
<th>1.1 Tax Conventions, TIEAs &amp; Other Exchange Agreements</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Primary Check-list Areas</strong></td>
</tr>
<tr>
<td>• Provisions in tax treaties, TIEAs and international agreements requiring confidentiality of exchanged information and restricting use to intended purposes</td>
</tr>
</tbody>
</table>

How do the exchange of information provisions in your Tax Conventions, TIEAs, or other exchange agreements ensure confidentiality and restrict the use of both outgoing information to other Contracting States and incoming information received in response to a request?

<table>
<thead>
<tr>
<th>1.2 Domestic Legislation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Primary Check-list Areas</strong></td>
</tr>
<tr>
<td>• Domestic law must apply safeguards to taxpayer information exchanged pursuant to a treaty, TIEA or other international agreement, and treat those information exchange agreements as binding, restrict data access and use and impose penalties for violations.</td>
</tr>
</tbody>
</table>

How do your domestic laws and regulations safeguard and restrict the use of information exchanged for tax purposes under Tax Conventions, TIEAs, or other exchange instruments? How does the tax administration prevent the misuse of confidential data and prohibit the transfer of tax information from the tax administrative body to non-tax government bodies?

2. Information Security Management

The information security management systems used by each jurisdiction’s tax administration must adhere to standards that ensure the protection of confidential taxpayer data. For example, there must be a screening process for employees handling the information, limits on who can access the information, and systems to detect and trace unauthorized disclosures. The internationally accepted standards for information security are known as the “ISO/IEC 27000-series.” As described more fully below, a tax administration should be able to document that it is compliant with the ISO/IEC 27000-series standards or that it has an equivalent information security framework and that taxpayer information obtained under an exchange agreement is protected under that framework.
协议附录
保密性与数据保护措施问卷

1. 法律框架

法律框架必须确保所交换的税收信息的保密性并将上述税收信息的使用限制在适当的用途。本法律框架的两个基本构成要素包括所适用的税收协定、《税收信息交换协议》或其他双边信息交换协议中的相关条款，以及各税收管辖地的国内立法。

<table>
<thead>
<tr>
<th>1.1 税收协定、《税收信息交换协议》和其他信息交换协议</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>主要检查范围</strong></td>
</tr>
<tr>
<td>— 税收协定、《税收信息交换协议》和其他信息交换协议中的相关条款的保密性及使用限制的规定</td>
</tr>
<tr>
<td>— 联合国的税收协定、《税收信息交换协议》或其他信息交换协议中有关信息交换的条款如何确保各国向其他缔约国提供的信息以及各国获取的信息的保密性以及如何限制上述信息的使用？</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1.2 国内立法</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>主要检查范围</strong></td>
</tr>
<tr>
<td>— 国内法律和税收协定、《税收信息交换协议》或其他信息交换协议中有关税收信息的使用规定</td>
</tr>
<tr>
<td>— 联合国的税收协定、《税收信息交换协议》或其他信息交换协议中有关税收信息的使用规定</td>
</tr>
<tr>
<td>— 税务机关如何防止信息被滥用以及禁止税收信息从税务机关向非税务机关机构传播？</td>
</tr>
</tbody>
</table>

2. 信息安全管理

各税务机关所采用的信息安全管理必须严格遵守相关标准，以保护纳税人的机密信息。例如，对处理信息的人员必须经过筛选，限制信息的获取权限以及设置相应的系统检测并跟踪未经授权的信息披露。国际公认的信息安全标准是“ISO/IEC 27000 系列标准”。具体而言，税务机关应当能够编制文档说明其信息安全管理系统符合 ISO/IEC 27000 系列标准；或者税务机关使用了具备同等标准的信息安全框架，并且在该框架内根据相关信息交换协议获得的纳税人信息受到了保护。
# 2.1.1 Background Checks and Contracts

| Primary Check-list Areas | ▪ Screenings and background investigations for employees and contractors  
▪ Hiring process and contracts  
▪ Responsible Points of Contact |

What procedures govern your tax administration's background investigations for employees and contractors who may have access to, use, or are responsible for protecting data received through exchange of information? Is this information publicly available? If so, please provide the reference. If not, please provide a summary of the procedures.

## 2.1.2 Training and Awareness

| Primary Check-list Areas | ▪ Initial training and periodic security awareness training based on roles, security risks, and applicable laws |

What training does your tax administration provide to employees and contractors regarding confidential information including data received from partners through the Exchange of Information? Does your tax administration maintain a public version of the requirements? If so, please provide the reference. If not, please provide a summary of the requirement.

## 2.1.3 Departure Policies

| Primary Check-list Areas | ▪ Departure policies to terminate access to confidential information |

What procedures does your tax administration maintain for terminating access to confidential information for departing employees and consultants? Are the procedures publicly available? If so, please provide the reference. If not, please provide a summary of the procedures.

## 2.2.1 Physical Security: Access to Premises

| Primary Check-list Areas | ▪ Security measures to restrict entry to premises; security guards, policies, entry access procedures |

What procedures does your tax administration maintain to grant employees, consultants, and visitors access to premises where confidential information, paper or electronic, is stored? Are the procedures publicly available? If so, please provide the reference. If not, please provide a summary of the procedures.
### 2.1.1 背景调查与合同

**主要检查范围**
- 雇员和承包商的遴选与背景调查
- 招聘过程与雇佣合同
- 联络负责人

对于可能获取、使用或负责保护通过交换信息机制接收到的数据的雇员以及承包商，贵国设置了何种程序来管理税务机关开展的背景调查？该信息是否对外公开？如果是，请提供相关信息以供参考。如果不是，请对相关程序进行概括说明。

### 2.1.2 培训与意识

**主要检查范围**
- 基于职责分工、安全风险及适用法律的初步培训及定期的安全意识培训

对于机密信息（包括通过信息交换机制向合作方获取的数据），贵国的税务机关会向雇员和承包商提供何种培训？贵国的税务机关是否有公开版本的培训要求？如果有，请提供相关资料以供参考。如果没有，请对相应的培训要求进行概括说明。

### 2.1.3 离职政策

**主要检查范围**
- 关于终止机密信息获取权限的离职政策

贵国的税务机关设置了何种程序来终止离职雇员和顾问对机密信息的获取权限？相关程序是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关程序进行概括说明。

### 2.2.1 物理安全性：信息存储场所的进出权限

**主要检查范围**
- 限制进入信息存储场所的安全措施；安保人员、安保政策和进出程序

贵国的税务机关设置了何种程序来授予雇员、顾问和来访人员进入纸质或电子机密信息存储场所的权限？相关程序是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关程序进行概括说明。

以上是文档中的一部分内容，如果需要进一步的信息，请提供具体的文档页面或内容。
### 2.2.2 Physical Security: Physical Document Storage

| Primary Check-list Areas | Secure physical storage for confidential documents: policies and procedures |

What procedures does your tax administration maintain for receiving, processing, archiving, retrieving and disposing of hard copies of confidential data received from taxpayers or exchange of information partners? Does your tax administration maintain procedures employees must follow when leaving their workspace at the end of the day? Are these procedures publicly available? If yes, please provide the reference. If not, please provide a summary.

Does your tax administration have a data classification policy? If so, please describe how your document storage procedures differ for data at all classification levels. Are these procedures publicly available? If yes, please provide the reference. If not, please provide a summary.

### 2.3 Planning

| Primary Check-list Areas | Planning documentation to develop, update, and implement security information systems |

What procedures does your tax administration maintain to develop, document, update, and implement security for information systems used to receive, process, archive and retrieve confidential information? Are these procedures publicly available? If yes, please provide the reference. If not, please provide a summary.

What procedures does your tax administration maintain regarding periodic Information Security Plan updates to address changes to the information systems environment, and how are problems and risks identified during the implementation of Information Security Plans resolved? Are these procedures publicly available? If yes, please provide the reference. If not, please provide a summary.

### 2.4 Configuration Management

| Primary Check-list Areas | Configuration management and security controls |

What policies does your tax administration maintain to regulate system configuration and updates? Are the policies publicly available? If yes, please provide the reference. If not, please provide a summary.

### 2.5 Access Control

| Primary Check-list Areas | Access Control Policies and procedures: authorized personnel and international exchange of information |

What policies does your tax administration maintain to limit system access to authorized users and safeguard data during transmission when received and stored? Please describe how your tax administration's access authorization and data transmission policies extend to data received from an exchange of information partner under a Treaty or TIEA or other exchange agreement. Are the policies publicly available? If yes, please provide the reference. If not, please provide a summary.
2.2.2 物理安全性：物理文件保管

主要检查范围
- 机密文件的安全物理保管：政策与程序

税务机关设置了何种程序以接收、处理、存储、检索和处理从纳税人或通过信息交换合作伙伴所获得的机密数据的纸质资料？税务机关是否设置雇员在下班离开工作场所时必须遵守的程序？相关程序是否对外公开？如果是，请提供相关政策以供参考。如果不是，请对相关政策进行概括说明。

税务机关是否有数据分类政策？如果有，请描述税务机关针对不同分类数据的文档保管程序有何差异。相关程序是否对外公开？如果是，请提供相关政策以供参考。如果不是，请对相关政策进行概括说明。

2.3 计划

主要检查范围
- 用于开发、更新和实施安全信息系统的计划文档

针对用于接收、处理、存储和检索机密信息的信息系统，税务机关设置了何种程序以开发、记录、更新和实施相应的安全措施？相关程序是否对外公开？如果是，请提供相关政策以供参考。如果不是，请对相关政策进行概括说明。

对于信息安全计划的定期更新，税务机关设置了何种程序来应对信息系统性环境的变化，以及如何解决在信息系统性计划实施过程中发现的问题和风险？相关程序是否对外公开？如果是，请提供相关政策以供参考。如果不是，请对相关政策进行概括说明。

2.4 配置管理

主要检查范围
- 配置管理和安全控制

税务机关制定了何种管理信息系统配置和更新？相关政策是否对外公开？如果是，请提供相关政策以供参考。如果不是，请对相关政策进行概括说明。

2.5 访问控制

主要检查范围
- 访问控制政策与程序：授权人员和访问信息交换

税务机关制定了何种政策将系统访问的权限仅开放给授权用户，并在接收和存储数据时保证数据传输过程的安全？请说明税务机关的访问授权和数据传输政策如何扩展到依据税收协定、《税收信息交换协议》或其他交易协议从信息交换合作方所接收到的数据？相关政策是否对外公开？如果是，请提供相关政策以供参考。如果不是，请对相关政策进行概括说明。
### 2.6 Identification and Authentication

| Primary Check-list Areas |  |  |
|-------------------------|-----------------|
|                         | • Authenticating the identifying users and devices that require access to information systems |

What policies and procedures does your tax administration maintain for each information system connected to confidential data? Are the policies and procedures publicly available? If so, please provide a reference. If not, please provide a summary.

What policies and procedures govern the authentication of authorized tax administration users by systems connected to confidential data? Are the policies and procedures publicly available? If so, please provide a reference. If not, please provide a summary.

### 2.7 Audit and Accountability

| Primary Check-list Areas |  |  |
|-------------------------|-----------------|
|                         | • Traceable electronic actions within systems |
|                         | • System audit procedures: monitoring, analyzing, investigating, and reporting of unlawful/unauthorized use |

What policies and procedures does your tax administration maintain to ensure system audits take place that will detect unauthorized access? Are the policies publicly available? If so, please provide a reference. If not, please provide a summary.

### 2.8 Maintenance

| Primary Check-list Areas |  |  |
|-------------------------|-----------------|
|                         | • Periodic and timely maintenance of systems |
|                         | • Controls over tools, procedures, and mechanisms for system maintenance and personnel use |

What policies govern effective periodic system maintenance by your tax administration? Are these policies publicly available? If so, please provide a reference. If not, please provide a summary.

What procedures govern the resolution of system flaws identified by your tax administration? Are these procedures publicly available? If so, please provide a reference. If not, please provide a summary.

### 2.9 System and Communications Protection

| Primary Check-list Areas |  |  |
|-------------------------|-----------------|
|                         | • Procedures to monitor, control, and protect communications to and from information systems |

What policies and procedures does your tax administration maintain for the electronic transmission and receipt of confidential data? Please describe the security and encryption requirements addressed in these policies. Are these policies publicly available? If so, please provide a reference. If not, please provide a summary.
### 2.6 识别与认证

| 主要检查范围 | 识别和认证需要访问信息系统的用户及设备 |

昂贵的税务机关为连接机密数据的各信息系统设置了何种政策和程序？相关政策和程序是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关政策和程序进行概括说明。

昂贵的税务机关设置了何种政策和程序，以管理连接机密数据的各信息系统对授权的税务机关用户进行身份认证？相关政策和程序是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关政策和程序进行概括说明。

### 2.7 审核与责任

| 主要检查范围 | 系统中的可追踪电子操作、系统审核程序：对非法使用或未经授权使用的监测、分析、调查和报告 |

昂贵的税务机关设置了何种政策和程序以确保系统会进行审核并检测未经授权的访问？这些政策是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关政策进行概括说明。

### 2.8 维护

| 主要检查范围 | 定期和及时的系统维护、控制：用于系统维护和人员使用的工具、程序和机制 |

昂贵的税务机关制定了何种政策去管理有效的定期系统维护？这些政策是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关政策进行概括说明。

昂贵的税务机关设置了何种程序来解决其识别出的系统缺陷？这些程序是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关程序进行概括说明。

### 2.9 系统和通信保护

| 主要检查范围 | 检测、控制和保护信息系统通信的程序 |

昂贵的税务机关为机密数据的电子传输和接收设置了何种政策和程序？请说明这些政策中所涉及的数据安全与数据加密要求。这些政策是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关政策进行概括说明。
### 2.10 System and Information Integrity

| Primary Check-list Areas | • Procedures to identify, report, and correct information system flaws in a timely manner  
• Protection against malicious code and monitoring system security alerts |

What procedures does your tax administration maintain to identify, report, and correct information system flaws in a timely manner? Please describe how these procedures provide for the protection of systems against malicious codes causing harm to data integrity. Are these procedures publicly available? If so, please provide a reference. If not, please provide a summary.

### 2.11 Security Assessments

| Primary Check-list Areas | • Processes used to test, validate, and authorize the security controls for protecting data, correcting deficiencies, and reducing vulnerabilities |

What policies does your tax administration maintain and regularly update for reviewing the processes used to test, validate, and authorize a security control plan? Is the policy publicly available? If so, please provide a reference. If not, please provide a summary.

### 2.12 Contingency Planning

| Primary Check-list Areas | • Plans for emergency response, backup operations, and post-disaster recovery of information systems |

What contingency plans and procedures does your tax administration maintain to reduce the impact of improper data disclosure or unrecoverable loss of data? Are the plans and procedures publicly available? If so, please provide a reference. If not, please provide a summary.

### 2.13 Risk Assessment

| Primary Check-list Areas | • Potential risk of unauthorized access to taxpayer information  
• Risk and magnitude of harm from unauthorized use, disclosure, or disruption of the taxpayer information systems  
• Procedures to update risk assessment methodologies |

Does your tax administration conduct risk assessments to identify risks and the potential impact of unauthorized access, use, and disclosure of information, or destruction of information systems? What procedures does your tax administration maintain to update risk assessment methodologies? Are these risk assessments and policies publicly available? If so, please provide a reference. If not, please provide a summary.

### 2.14 Systems and Services Acquisition

| Primary Check-list Areas | • Methods and processes to ensure third-party providers of information systems process, store, and transmit confidential information in accordance with computer security requirements |

What process does your tax administration maintain to ensure third-party providers are applying appropriate security controls that are consistent with computer security requirements for confidential information? Are the processes publicly available? If so, please provide a reference. If not, please provide a summary.
### 2.10 系统和信息完整性

<table>
<thead>
<tr>
<th>主要检查范围</th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>即时识别、报告并更正信息系统缺陷的程序</td>
<td></td>
</tr>
<tr>
<td></td>
<td>意外代码防护与监控系统安全警报</td>
<td></td>
</tr>
</tbody>
</table>

提问的税务机关设置了何种程序来及时识别、报告并更正信息系统缺陷？请说明相关政策如何为系统提供保护以避免意外代码破坏数据的完整性。这些程序是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关政策进行概括说明。

### 2.11 安全评估

<table>
<thead>
<tr>
<th>主要检查范围</th>
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<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>为保护数据、修正缺陷和减少漏洞所采用的测试、验证和授权安全控制的程序</td>
<td></td>
</tr>
</tbody>
</table>

针对审核用于测试、验证和授权安全控制计划的流程，提问的税务机关制定并定期更新何种政策？相关政策是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关政策进行概括说明。

### 2.12 应急计划

<table>
<thead>
<tr>
<th>主要检查范围</th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>应急反应、备份操作和信息系统灾难修复计划</td>
<td></td>
</tr>
</tbody>
</table>

提问的税务机关制定并定期更新哪些政策来审核用于测试、验证和授权安全控制计划的流程？相关政策是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关政策进行概括说明。

### 2.13 风险评估

<table>
<thead>
<tr>
<th>主要检查范围</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>未经授权访问纳税人信息所带来的潜在风险</td>
<td></td>
</tr>
<tr>
<td></td>
<td>未经授权使用、披露及破坏纳税人信息系统的风险和危害程度</td>
<td></td>
</tr>
<tr>
<td></td>
<td>更新风险评估方法的程序</td>
<td></td>
</tr>
</tbody>
</table>

提问的税务机关是否进行风险评估，以识别未经授权访问、使用和披露信息以及破坏信息系统所造成的风险和潜在影响？提问的税务机关设置了何种程序来更新风险评估方法？这些风险评估和政策是否对外公开？如果是，请提供相关资料以供参考。如果不是，请进行概括说明。

### 2.14 系统和服务采购

<table>
<thead>
<tr>
<th>主要检查范围</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>用于确保第三方信息系统供应商处理、存储和传输机密信息符合计算机安全要求的方法和流程</td>
<td></td>
</tr>
</tbody>
</table>

提问的税务机关设置了何种流程以确保第三方供应商针对机密信息采用了适当的安全控制措施并且符合相关的计算机安全要求？相关流程是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关流程进行概括说明。
2.15 Media Protection

<table>
<thead>
<tr>
<th>Primary Check-list Areas</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Processes to protect information in printed or digital form</td>
</tr>
<tr>
<td>- Security measures used to limit media information access to authorized users only</td>
</tr>
<tr>
<td>- Methods for sanitizing or destroying digital media prior to disposal or reuse</td>
</tr>
</tbody>
</table>

What processes does your tax administration maintain to securely store and limit access to confidential information in printed or digital form upon receipt from any source? How does your tax administration securely destroy confidential media information prior to its disposal? Are the processes available publicly? If so, please provide a reference. If not, please provide a summary.

2.16 Protection of Treaty-Exchanged data (formerly Prevention of Data Commingling)

<table>
<thead>
<tr>
<th>Primary Check-list Areas</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Procedures to ensure treaty-exchanged files are safeguarded and clearly labeled</td>
</tr>
<tr>
<td>- Classification methods of treaty-exchanged files</td>
</tr>
</tbody>
</table>

What policies and processes does your tax administration maintain to store confidential information and clearly label it as treaty-exchanged after receipt from foreign Competent Authorities? Are these policies and processes publicly available? If so, please provide a reference. If not, please provide a summary.

2.17 Information Disposal Policies

<table>
<thead>
<tr>
<th>Primary Check-list Areas</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Procedures for properly disposing paper and electronic files</td>
</tr>
</tbody>
</table>

What procedures does your tax administration maintain for the disposal of confidential information? Do these procedures extend to exchanged information from foreign Competent Authorities? Are the procedures publicly available? If so, please provide a reference. If not, please provide a summary.

3. Monitoring and Enforcement

In addition to keeping treaty-exchanged information confidential, tax administrations must be able to ensure that its use will be limited to the purposes defined by the applicable information exchange agreement. Thus, compliance with an acceptable information security framework alone is not sufficient to protect treaty-exchanged tax data. In addition, domestic law must impose penalties or sanctions for improper disclosure or use of taxpayer information. To ensure implementation, such laws must be reinforced by adequate administrative resources and procedures.
### 2.15 介质保护

<table>
<thead>
<tr>
<th>主要检查范围</th>
<th>保护存储介质安全的措施</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>将介质信息访问权限仅授权给授权用户的安全措施</td>
</tr>
<tr>
<td></td>
<td>处置或再利用前对电子介质进行清洁或销毁的方法</td>
</tr>
</tbody>
</table>

针对从任何来源收到的存储介质，税务机关设置了何种流程以安全地存储及控制使用权限？税务机关如何在处置前安全地销毁机密介质信息？相关流程是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关流程进行概括说明。

### 2.16 通过税收协定所交换数据的保护（原为数据混合的预防）

<table>
<thead>
<tr>
<th>主要检查范围</th>
<th>确保通过税收协定所交换的文件被安全保护并清晰标示的程序</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>通过税收协定所交换的文件的分类方法</td>
</tr>
</tbody>
</table>

税务机关设置了何种政策和流程对从外国主管税务机关收到的机密信息进行存储并将其标记为通过税收协定所交换的数据？相关政策和流程是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关政策和流程进行概括说明。

### 2.17 信息处置政策

<table>
<thead>
<tr>
<th>主要检查范围</th>
<th>正确处置纸质和电子文档的程序</th>
</tr>
</thead>
</table>

税务机关设置了何种程序来处置机密信息？这些程序是否同样适用于从外国主管税务机关获得的交换信息？这些程序是否对外公开？如果是，请提供相关资料以供参考。如果不是，请对相关程序进行概括说明。

### 3. 监控与执行

除保证根据税收协定所交换的信息的保密性之外，税务机关还必须能够确保所交换信息的使用仅限于相关信息交换协议中明确规定的目的。因此，仅遵守某个可接受的信息安全框架的要求并不足以保护通过税收协定所交换的税收信息。此外，国内法律必须对不当披露或使用纳税人信息的行为进行相应的处罚与惩戒。为了确保上述惩罚与处罚的实施，相关国内法律还必须通过充分的行政资源和法律程序来加强法律的执行。
### 3.1 Penalties and Sanctions

| Primary Check-list Areas | • Penalties imposed for unauthorized disclosures       |
|                         | • Risk mitigation practices                           |

Does your tax administration have the ability to impose penalties for unauthorized disclosures of confidential information? Do the penalties extend to unauthorized disclosure of confidential information exchanged with a treaty or TIEA partner? Are the penalties publicly available? If so, please provide a reference. If not, please provide a summary.

### 3.2.1 Policing Unauthorized Access and Disclosure

| Primary Check-list Areas | • Monitoring to detect breaches                        |
|                         | • Reporting of breaches                                |

What procedures does your tax administration have to monitor confidentiality breaches? What policies and procedures does your tax administration have that require employees and contractors to report actual or potential breaches of confidentiality? What reports does your tax administration prepare when a breach of confidentiality occurs? Are these policies and procedures publicly available? If so, please provide a reference. If not, please provide a summary.

### 3.2.2 Sanctions and Prior Experience

| Primary Check-list Areas | • Prior unauthorized disclosures                        |
|                         | • Policy/process modifications to prevent future breaches |

Have there been any cases in your jurisdiction where confidential information has been improperly disclosed? Have there been any cases in your jurisdiction where confidential information received by the Competent Authority from an exchange of information partner has been disclosed other than in accordance with the terms of the instrument under which it was provided? Does your tax administration or Inspector General make available to the public descriptions of any breaches, any penalties/sanctions imposed, and changes put in place to mitigate risk and prevent future breaches? If so, please provide a reference. If not, please provide a summary.
### 3.1 处罚与惩处

<table>
<thead>
<tr>
<th>主要检查范围</th>
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</tr>
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<tbody>
<tr>
<td></td>
<td>对未经授权的信息披露实施处罚</td>
</tr>
<tr>
<td></td>
<td>风险减缓措施</td>
</tr>
</tbody>
</table>

中国的税务机关是否能够对未经授权的机密信息的披露行为进行处罚？相应的处罚是否同样适用于通过税收协定或《税收信息交换协议》合作方所获取的机密信息的未经授权的披露行为？相应的处罚是否对外公开？如果是，请提供相关资料以供参考。如果不是，请进行概括说明。

### 3.2.1 未经授权的信息访问和信息披露的监管

<table>
<thead>
<tr>
<th>主要检查范围</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>用于发现违规行为的监控措施</td>
</tr>
<tr>
<td></td>
<td>违规行为的报告</td>
</tr>
</tbody>
</table>

中国的税务机关设置了何种程序来监管违反保密性规定的行为？中国的税务机关设置了何种政策和程序来要求雇员和承包商报告实际发生的或者疑似违反保密性规定的行为？当发生违反保密性规定的行为时，中国的税务机关会准备何种报告？相关政策和程序是否对外公开？如果是，请提供相关资料以供参考。如果不是，请进行概括说明。

### 3.2.2 惩罚与以往经验

<table>
<thead>
<tr>
<th>主要检查范围</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>以往发生的未经授权的信息披露</td>
</tr>
<tr>
<td></td>
<td>用于防止日后违规行为的政策/流程修改</td>
</tr>
</tbody>
</table>

在中国管辖区内是否存在任何机密信息被不当披露的情况？在中国管辖区内是否存在主管税务机关从信息交换合作方获取的机密信息未按照协议条款被披露的情况？中国的税务机关或检察官是否向公众公布有关的违规行为、做出的任何处罚/惩罚以及为降低风险和未来防范进行的相应改变？如果是，请提供相关资料以供参考。如果不是，请进行概括说明。
Competent Authority Agreement
on the Exchange of Country-by-Country Reports
on the basis of a Double Tax Convention ("DTC CAA")

Whereas, the Government of [Jurisdiction A] and the Government of [Jurisdiction B] desire to increase international tax transparency and improve access of their respective tax authorities to information regarding the global allocation of the income, the taxes paid, and certain indicators of the location of economic activity among tax jurisdictions in which Multinational Enterprise (MNE) Groups operate through the automatic exchange of annual CbC Reports, with a view to assessing high-level transfer pricing risks and other base erosion and profit shifting related risks, as well as for economic and statistical analysis, where appropriate;

Whereas, the laws of their respective Jurisdictions require or are expected to require the Reporting Entity of an MNE Group to annually file a CbC Report;

Whereas, the CbC Report is intended to be part of a three-tiered structure, along with a global master file and a local file, which together represent a standardised approach to transfer pricing documentation which will provide tax administrations with relevant and reliable information to perform an efficient and robust transfer pricing risk assessment analysis;

Whereas, Article […] of the Income Tax Convention between [Jurisdiction A] and [Jurisdiction B] (the "Convention"), authorises the exchange of information for tax purposes, including the automatic exchange of information, and allows the competent authorities of [Jurisdiction A] and [Jurisdiction B] (the "Competent Authorities") to agree the scope and modalities of such automatic exchanges;

Whereas, [Jurisdiction A] and [Jurisdiction B] [have/are expected to have/have, or are expected to have,] in place by the time the first exchange of CbC Reports takes place (i) appropriate safeguards to ensure that the information received pursuant to this Agreement remains confidential and is used for the purposes of assessing high-level transfer pricing risks and other base erosion and profit shifting related risks, as well as for economic and statistical analysis, where appropriate, in accordance with Section 5 of this Agreement, (ii) the infrastructure for an effective exchange relationship (including established processes for ensuring timely, accurate, and confidential information exchanges, effective and reliable communications, and capabilities to promptly resolve questions and concerns about exchanges or requests for exchanges and to administer the provisions of Section 4 of this Agreement), and (iii) the necessary legislation to require Reporting Entities to file the CbC Report;

Whereas, [Jurisdiction A] and [Jurisdiction B] are committed to endeavour to mutually agree on resolving cases of double taxation in accordance with Article [23] of the Convention, as well as paragraph 1 of Section 6 of this Agreement;

Whereas, the Competent Authorities intend to conclude this Agreement on reciprocal automatic exchange pursuant to the Convention and subject to the confidentiality and other protections provided for in the Convention, including the provisions limiting the use of the information exchanged thereunder;

Now, therefore, the Competent Authorities have agreed as follows:

SECTION 1

Definitions

1. For the purposes of this Agreement, the following terms have the following meanings:
   a) the term "[Jurisdiction A]" means […];
   b) the term "[Jurisdiction B]" means […]:
关于国别报告信息交换的主管税务机关协议
（依据双边税收协定）

鉴于，[税收管辖地 A]与[税收管辖地 B]政府希望通过每年国别报告信息自动交换机制，提高国际税收透明度，并加强本区域税务机关对跨国企业集团全球收入分配、纳税情况及运营所在地的税收管辖地的经济活动指标等信息的获取能力，以便初步评估转让定价风险及其他与 BEPS 相关的风险，并在适当的情况下进行经济分析及数据统计分析；

鉴于，双方税收管辖地的法律要求或预期将会要求跨国企业集团的本横成员实体在其所属税收管辖地按年度申报国别报告；

鉴于，国别报告，主体文档及其本地文档共同构成转让定价文档的三层标准化结构，为税务机关进行有效的转让定价风险评估分析提供可靠的相关信息；


鉴于，[税收管辖地 A]与[税收管辖地 B]在进行首次国别报告信息交换时，[已具备或预期将会具备]：（i）适当的保密措施以确保依据本协议所获取的信息具有保密性，并且根据本协议第五章，这些信息旨在用于初步评估转让定价风险以及其他与 BEPS 相关的风险，以及在适当的情况下进行经济分析及数据统计分析；（ii）确保有效信息交换关系的基本制度（包括建立相关流程以确保信息交换的及时性、准确性和保密性；确保沟通的有效性及可靠性；以及迅速解决信息交换或信息交换要求相关问题的能力和执行本协议第四章规定的能力）；以及（iii）要求报送成员实体履行申报义务的必要法律规定。


鉴于，主管税务机关认可根据协定缔结合本协议，在互惠的基础上进行信息自动交换；主管税务机关应遵从协定规定的保密条款及其他保护条款，包括针对所交换信息的使用限制条款；

鉴于上述内容，[税收管辖地 A]与[税收管辖地 B]的主管税务机关同意以下条款：

第一章

定义

1. 本协议中，以下术语的含义为：
   a）“[税收管辖地 A]”是指 [...]；
   b）“[税收管辖地 B]”是指 [...]；
c) the term “Competent Authority” means in case of [Jurisdiction A], [...] and in case of [Jurisdiction B], [...];

d) The term “Group” means a collection of enterprises related through ownership or control such that it is either required to prepare consolidated financial statements for financial reporting purposes under applicable accounting principles or would be so required if equity interests in any of the enterprises were traded on a public securities exchange;

e) the term “Multinational Enterprise (MNE) Group” means any Group that (i) includes two or more enterprises the tax residence for which is in different jurisdictions, or includes an enterprise that is resident for tax purposes in one jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction, and (ii) is not an Excluded MNE Group;

f) the term “Excluded MNE Group” means a Group that is not required to file a CbC Report on the basis that the consolidated group revenue of the Group during the fiscal year immediately preceding the reporting fiscal year, as reflected in its consolidated financial statements for such preceding fiscal year, is below the threshold defined in domestic law by the jurisdiction and being consistent with the 2015 Report, as may be amended following the 2020 review contemplated therein;

g) the term “Constituent Entity” means (i) any separate business unit of an MNE Group that is included in the consolidated financial statements for financial reporting purposes, or would be so included if equity interests in such business unit of an MNE Group were traded on a public securities exchange (ii) any separate business unit that is excluded from the MNE Group’s consolidated financial statements solely on size or materiality grounds and (iii) any permanent establishment of any separate business unit of the MNE Group included in (i) or (ii) above provided the business unit prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting or internal management control purposes;

h) the term “Reporting Entity” means the Constituent Entity that, by virtue of domestic law in its jurisdiction of tax residence, files the CbC Report in its capacity to do so on behalf of the MNE Group;

i) the term “CbC Report” means the country-by-country report to be filed annually by the Reporting Entity in accordance with the laws of its jurisdiction of tax residence and with the information required to be reported under such laws covering the items and reflecting the format set out in the 2015 Report, as may be amended following the 2020 review contemplated therein;


2. As regards to the application of this Agreement at any time by a Competent Authority of a Jurisdiction, any term not otherwise defined in this Agreement will, unless the context otherwise requires or the Competent Authorities agree to a common meaning (as permitted by domestic law), have the meaning that it has at that time under the law of the Jurisdiction applying this Agreement, any meaning under the applicable tax laws of that Jurisdiction prevailing over a meaning given to the term under other laws of that Jurisdiction.
c）“主管税务机关”是指[税收管辖地 A]的[... ]和[税收管辖地 B]的[... ];

d）“集团”是指具有所有权关系或其他控制关系的企业集合。需要根据适用的会计准则准备合并财务报表，或者其中任一企业在报告年度内依法进行合并财务报表;

c）“跨国企业集团”是指符合下述条件的任何集团：（i）包括在不同税收管辖地构成居民企业的两家或两家以上企业；或在某一税收管辖地构成居民企业但在另一税收管辖地不具有税务局的任何企业；且（ii）不具有合营企业或联营企业的跨国企业集团;

e）“免除申报义务的跨国企业集团”是指该集团在报告年度上一报告年度内，其合并财务报表所反映的集团整体收入低于《跨国企业集团年度报告》所规定的免除申报义务的条件，并与2015年报告对市场组织和规则相一致（2015年报告的相关内容可能在2020年实施情况审查中被修订）;

f）“成员实体”指（i）税务管辖地内其财务数据反映在集团合并财务报表中任一独立商业实体；或者在该独立商业实体的股权通过公开市场进行交易时，其财务数据将会反映在集团合并财务报表中：（ii）其财务数据仅由于企业规模或者重要性程度而未被反映在集团合并财务报表中任一独立商业实体；（iii）上述（i）或（ii）中涵盖的跨国企业集团内任一独立商业实体的常设机构，且该常设机构由于财务报告、法律监管、税收报告或内部管理控制等目的准备单独的财务报表;

h）“跨国企业集团”指根据其构成居民企业的税收管辖地的相关法律，代表跨国企业集团进行合并报告申报义务的成员实体;

i）“国别报告”是指按照有关税收管辖地的有关法律及其规定的事项披露要求所准备并申报的国别报告。上述信息披露要求反映了2015年报告所涵盖的内容及格式（2015年报告的相关内容可能在2020年实施情况审查中被修订）;

j）“2015年报告”是指合并报告，即《OECD/G20税基侵蚀和利润转移第13项行动计划：转让定价文档和国别报告》。

2. 双方税收管辖地主管税务机关在适用本协议时，对于未在本协议中予以定义的名词术语，除非上下文另有要求，或主管税务机关之间已对其释义达成共识（在其内法允许的范围内），否则应按照本协议适用国的税收管辖地的法律规定进行释义，如果该税收管辖地的多种法律中均涵盖对此名词术语的解释，则以适用的税法中的定义为准。
SECTION 2

Exchange of Information with Respect to MNE Groups

Pursuant to the provisions of Article [...] of the Convention, each Competent Authority will annually exchange on an automatic basis the CbC Report received from each Reporting Entity that is resident for tax purposes in its Jurisdiction with the other Competent Authority, provided that, on the basis of the information provided in the CbC Report, one or more Constituent Entities of the MNE Group of the Reporting Entity are resident for tax purposes in the Jurisdiction of the other Competent Authority or, are subject to tax with respect to the business carried out through a permanent establishment situated in the Jurisdiction of the other Competent Authority.

SECTION 3

Time and Manner of Exchange of Information

1. For the purposes of the exchange of information in Section 2, the currency of the amounts contained in the CbC Report will be specified.

2. With respect to Section 2, a CbC Report is first to be exchanged with respect to fiscal years of MNE Groups commencing on or after [...] Such CbC Report is to be exchanged as soon as possible and no later than 18 months after the last day of the fiscal year of the MNE Group to which the CbC Report relates. CbC Reports with respect to subsequent fiscal years are to be exchanged as soon as possible and no later than 15 months after the last day of the fiscal year of the MNE Group to which the CbC Report relates.

3. The Competent Authorities will automatically exchange the CbC Reports through a common schema in Extensible Markup Language.

4. The Competent Authorities will work towards and agree on one or more methods for electronic data transmission including encryption standards.

SECTION 4

Collaboration on Compliance and Enforcement

A Competent Authority will notify the other Competent Authority when the first-mentioned Competent Authority has reason to believe, with respect to a Reporting Entity that is resident for tax purposes in the Jurisdiction of the other Competent Authority, that an error may have led to incorrect or incomplete information reporting or that there is non-compliance of a Reporting Entity with the respect to its obligation to file a CbC Report. The notified Competent Authority will take all appropriate measures available under its domestic law to address the errors or non-compliance described in the notice.

SECTION 5

Confidentiality, Data Safeguards and Appropriate Use

1. All information exchanged is subject to the confidentiality rules and other safeguards provided for in the Convention, including the provisions limiting the use of the information exchanged.
第二章
关于跨国企业集团信息交换

依据协定第 [ ] 条的规定，如果依据个别报告所披露的信息，报送成员实体所属的跨国企业集团的一个或多个成员实体在对方税收管辖地构成了居民企业或通过常设机构从事经营活动而具有纳税义务；那么一方主管税务机关每年应以信息自动交换的形式，与对方主管税务机关交换在其管辖地内构成居民企业的报送成员实体申报的个别报告。

第三章
信息交换的时间与方式

1. 为实现本协议第二章所述的信息交换，个别报告中应注明所使用的货币单位。
2. 对于 [...] 当天或之后开始的跨国企业集团财务年度，应尽快依据第二章的规定进行个别报告信息交换，最迟不得超过该财务年度结束之日起的十八（18）个月。对于后续财务年度，主管税务机关应尽快进行个别报告信息交换，最迟不应超过报告所对应的集团财务年度结束之日起的十五（15）个月。
3. 主管税务机关将使用通用架构（如扩展标记语言，XML）进行个别报告自动信息交换。
4. 主管税务机关将协商并同意采用一种或多种电子数据传输方式（包括加密标准）。

第四章
合规性和执法协作

当一方主管税务机关有理由相信在对方主管税务机关税收管辖地构成居民企业的报送成员实体，出现可能导致信息披露不准确或不完整的错误或未履行个别报告申报义务时，前者应向后者告知上述情况。被告知的一方主管税务机关应采取所有适当的措施纠正告知书中所描述的错误及未履行合规性义务的情况。

第五章
保密性、数据保护和合理使用

1. 所交换的全部信息均受协定的保密规则及其他安全条款的保护，包括限制交换信息使用的条款。
2. In addition to the restrictions in paragraph 1, both jurisdictions will further limit the use of the information will be further limited to the permissible uses described in this paragraph. In particular, they will use the information received by means of the CbC Report for assessing high-level transfer pricing, base erosion and profit shifting related risks, and, where appropriate, for economic and statistical analysis. Both jurisdictions agree not to use the information as a substitute for a detailed transfer pricing analysis of individual transactions and prices based on a full functional analysis and a full comparability analysis. Both jurisdictions is acknowledged that information in the CbC Report on its own does not constitute conclusive evidence that transfer prices are or are not appropriate and, consequently, agree that transfer pricing adjustments will not be based on the CbC Report. Inappropriate adjustments in contravention of this paragraph made by local tax administrations will be conceded in any competent authority proceedings. Notwithstanding the above, a jurisdiction is not prevented there is no prohibition from using the CbC Report data as a basis for making further enquiries into the MNE Group's transfer pricing arrangements or into other tax matters in the course of a tax audit and, as a result, may make appropriate adjustments to the taxable income of a Constituent Entity may be made.

3. To the extent permitted under applicable law, each Competent Authority will notify the other Competent Authority immediately regarding of any cases of non-compliance with the rules set out in paragraphs 1 and 2 of this Section, including any remedial actions, as well as any measures taken in respect of non-compliance with the above-mentioned paragraphs.

**SECTION 6**

**Consultations**

1. In cases foreseen by Article [25] of the Convention, the Competent Authorities of both Jurisdictions shall consult each other and endeavour to resolve the situation by mutual agreement.

2. If any difficulties in the implementation or interpretation of this Agreement arise, either Competent Authority may request consultations with the other Competent Authority to develop appropriate measures to ensure that this Agreement is fulfilled. In particular, a Competent Authority shall consult with the other Competent Authority before the first-mentioned Competent Authority determines that there is a systemic failure to exchange CbC Reports with the other Competent Authority.

**SECTION 7**

**Amendments**

This Agreement may be amended by consensus by written agreement of the Competent Authorities. Unless otherwise agreed upon, such an amendment is effective on the first day of the month following the expiration of a period of one month after the date of the last signature of such written agreement.

**SECTION 8**

**Term of Agreement**

1. This Agreement will come into effect on [...the date of the later of the notifications provided by each Competent Authority that its Jurisdiction either has the necessary laws in place to require Reporting Entities to file a CbC Report].
2. 除上述第一款的限制外，通过交换获得的信息将进一步限制在本条款允许的范围内使用。具体而言，国别报告信息交换所获取的信息将用于初步评估转让定价风险及其他与 BEPS 相关的风险，以及在适当的情况下用于经济分析及数据统计分析。双方税收管辖地同意对具体交易和定价的详细转让定价分析应基于完整的功能分析及可比性分析。通过国别报告信息交换所获取的信息不能代替上述分析。双方税收管辖地确认国别报告所披露的信息不能单独构成认定转让定价安排是否合理的结论性证据。因此，转让定价调整不会仅基于国别报告所披露的信息进行。如果地方税务机关违背本条款做出了不合理的调整，其主管税务机关在任何相关的主管税务机关磋商程序中将对此项调整做出让步。尽管如此，并不禁止双方税收管辖地依据国别报告所披露的信息对跨国企业集团的转让定价安排或其他税务事项展开进一步的税务调查，并可能针对某一成员实体的纳税所得额做出适当的调整。

3. 在适用法律允许的范围内，一方主管税务机关应立即将违反本章第一款及第二款规定的案件告知对方主管税务机关，包括其针对上述不合规的情况所采取的补救措施及其他相关措施。

第六章
磋商

1. 根据协定第二十五条的规定，双方税收管辖地的主管税务机关应主动通过相互磋商解决相关问题。

2. 如果对于本协议的执行或解释存在困难，一方主管税务机关可向对方主管税务机关提出磋商请求，制定适当的措施以确保本协议的执行。需要特别注意的是，一方主管税务机关在认定与对方主管税务机关之间出现信息交换体系失效的情况之前，应与对方主管税务机关进行磋商。

第七章
修订

经双方主管税务机关一致书面同意，可以对本协议进行修订。除非另有约定，上述修订于书面同意最后签署日期满一个月之后的次月第一天生效。

第八章
协议条款

1. 本协议自 [双方主管税务机关中较晚发出告知书表明其所属的税收管辖地具有必要的法律要求报送成员实体申报国别报告的日期] 起生效。
2. A Competent Authority may temporarily suspend the exchange of information under this Agreement by giving notice in writing to the other Competent Authority that it has determined that there is or has been significant non-compliance by the other Competent Authority with this Agreement. Before making such a determination, the first-mentioned Competent Authority shall consult with the other Competent Authority. For the purposes of this paragraph, significant non-compliance means non-compliance with paragraphs 1 and 2 of Section 5 and paragraph 1 of Section 6 of this Agreement, including the provisions of the Convention referred to therein, as well as a failure by the Competent Authority to provide timely or adequate information as required under this Agreement. A suspension will have immediate effect and will last until the second-mentioned Competent Authority establishes in a manner acceptable to both Competent Authorities that there has been no significant non-compliance or that the second-mentioned Competent Authority has adopted relevant measures that address the significant non-compliance.

3. Either Competent Authority may terminate this Agreement by giving notice of termination in writing to the other Competent Authority. Such termination will become effective on the first day of the month following the expiration of a period of 12 months after the date of the notice of termination. In the event of termination, all information previously received under this Agreement will remain confidential and subject to the terms of the Convention.

Signed in duplicate in [...] on [...].

Competent Authority for
[Jurisdiction A]

Competent Authority for
[Jurisdiction B]
2. 一方主管税务机关如果认定对方主管税务机关存在严重违反本协议的情况，前者可以通过书面形式告知后者暂时停止依照本协议进行信息交换。在做出这一认定之前，前者应与后者进行磋商。本款所指严重违反本协议的情况包括违反本协议第十五条第一款及第二款、第六章第一款（包括协定中的对应条款）的规定，以及主管税务机关未能提供本协议要求及时准确提供信息的情况。信息交换暂停决定一经做出立即生效，直至另一方主管税务机关以双方均能接受的方式证明其不存在严重违反本协议的行为或者已经采取了相关措施以应对此情况。

3. 双方主管税务机关均可以通过向对方主管税务机关发出书面通知的方式终止本协议。该终止行为的生效日期为发出终止通知之日起十二（12）个月后的次月第一天。在终止协议的情况下，此前基于本协议所获取的信息仍然具有保密性并受协定条款的约束。

4. 

本协议于[... [...签订，一式两份。

主管税务机关
[税收管辖地 A]

主管税务机关
[税收管辖地 B]
Competent Authority Agreement  
on the Exchange of Country-by-Country Reports  
on the basis of a Tax Information Exchange Agreement ("TIEA CAA")

Whereas, the Government of [Jurisdiction A] and the Government of [Jurisdiction B] intend to increase international tax transparency and improve access of their respective tax authorities to information regarding the global allocation of the income, the taxes paid, and certain indicators of the location of economic activity among tax jurisdictions in which Multinational Enterprise (MNE) Groups operate through the automatic exchange of annual CbC Reports, with a view to assessing high-level transfer pricing risks and other base erosion and profit shifting related risks, as well as for economic and statistical analysis, where appropriate;

Whereas, the laws of their respective Jurisdictions require or are expected to require the Reporting Entity of an MNE Group to annually file a CbC Report;

Whereas, the CbC Report is intended to be part of a three-tiered structure, along with a global master file and a local file, which together represent a standardised approach to transfer pricing documentation which will provide tax administrations with relevant and reliable information to perform an efficient and robust transfer pricing risk assessment analysis;

Whereas, Article [5A] of the Tax Information Exchange Agreement between [Jurisdiction A] and [Jurisdiction B] (the "TIEA"), authorises the exchange of information for tax purposes, including the automatic exchange of information, and allows the competent authorities of [Jurisdiction A] and [Jurisdiction B] (the "Competent Authorities") to agree the scope and modalities of such automatic exchanges;

Whereas, [Jurisdiction A] and [Jurisdiction B] [have/are expected to have/have, or are expected to have] in place by the time the first exchange of CbC Reports takes place (i) appropriate safeguards to ensure that the information received pursuant to this Agreement remains confidential and is used for the purposes of assessing high-level transfer pricing risks and other base erosion and profit shifting related risks, as well as for economic and statistical analysis, where appropriate, in accordance with Section 5 of this Agreement, (ii) the infrastructure for an effective exchange relationship (including established processes for ensuring timely, accurate, and confidential information exchanges, effective and reliable communications, and capabilities to promptly resolve questions and concerns about exchanges or requests for exchanges and to administer the provisions of Section 4 of this Agreement) and (iii) the necessary legislation to require Reporting MNEs to file the CbC Report;

Whereas, the Competent Authorities intend to conclude this Agreement on reciprocal automatic exchange pursuant to the TIEA and subject to the confidentiality and other protections provided for in the TIEA, including the provisions limiting the use of the information exchanged thereunder;

Now, therefore, the Competent Authorities have agreed as follows:

SECTION I  
Definitions

1. For the purposes of this Agreement, the following terms have the following meanings:
   a) the term "[Jurisdiction A]" means [...];
   b) the term "[Jurisdiction B]" means [...];
   c) the term "Competent Authority" means in case of [Jurisdiction A], [...] and in case of [Jurisdiction B], [...];
关于国别报告信息交换的主管税务机关协议
（依据《税收信息交换协议》）

鉴于，[税收管辖地 A] 与 [税收管辖地 B] 政府希望通过每年国别报告信息自动交换机制，提高国际税收透明度并加强本区域税务机关对跨国企业集团全球收入分配、纳税情况及运营所在税收管辖地的经济活动指标等信息的获取能力，以使初步评估转让定价风险及其他与 BEPS 相关的风险，并在适当的情况下进行经济分析及数据统计分析；

鉴于，双方税收管辖地的法律要求或条件将要求跨国企业集团的报送成员实体在其所属税收管辖地按年度申报国别报告；

鉴于，国别报告、主体文档及本地文档共同构成转让定价文档的三层标准化结构，为税务机关进行有效的转让定价风险评估分析提供可靠的相关信息；


鉴于，[税收管辖地 A] 与 [税收管辖地 B] 在进行首次国别报告信息交换时，[已经具备或预期将会具备]：（i）适当的保障措施以确保依本协议所获取的信息具有保密性，并且根据本协议第五章，这些信息旨在用于初步评估转让定价风险以及其他与 BEPS 相关的风险，以及在适当的情况下进行经济分析和数据统计分析；（ii）确保有效信息交换关系的基本制度（包括建立相关流程以确保信息交换的及时性、准确性和保密性；确保信息的有效性及可靠性；以及用于解决信息交换中可能存在的问题的能力和执行本协议第四章规定的能力）；以及（iii）要求报送成员实体履行申报义务的必要法律规定。

鉴于，主管税务机关同意根据交换协议缔结本协议，在互惠的基础上进行信息自动交换；主管税务机关应遵从交换协议规定的保密条款及其他保护条款，包括针对所交换信息的使用限制条款；

鉴于上述内容，[税收管辖地 A] 与 [税收管辖地 B] 的主管税务机关同意以下条款：

第一章
定义

1. 本协议中，以下术语的含义为：
   a）“[税收管辖地 A]”是指 [...];
   b）“[税收管辖地 B]”是指 [...];
   c）“主管税务机关”是指 [税收管辖地 A] 的 [...] 和 [税收管辖地 B] 的 [...]。
d) The term “Group” means a collection of enterprises related through ownership or control such that it is either required to prepare consolidated financial statements for financial reporting purposes under applicable accounting principles or would be so required if equity interests in any of the enterprises were traded on a public securities exchange;

c) the term “Multinational Enterprise (MNE) Group” means any Group that (i) includes two or more enterprises the tax residence for which is in different jurisdictions, or includes an enterprise that is resident for tax purposes in one jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction, and (ii) is not an Excluded MNE Group;

d) the term “Excluded MNE Group” means a Group that is not required to file a CbC Report on the basis that the consolidated group revenue of the Group during the fiscal year immediately preceding the reporting fiscal year, as reflected in its consolidated financial statements for such preceding fiscal year, is below the threshold defined in domestic law by the Jurisdiction and being consistent with the 2015 Report, as may be amended following the 2020 review contemplated therein;

e) the term “Constituent Entity” means (i) any separate business unit of an MNE Group that is included in the consolidated financial statements for financial reporting purposes, or would be so included if equity interests in such business unit of an MNE Group were traded on a public securities exchange (ii) any separate business unit that is excluded from the MNE Group’s consolidated financial statements solely on size or materiality grounds and (iii) any permanent establishments of any separate business unit of the MNE Group included in (i) or (ii) above provided such business unit prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting or internal management control purposes;

f) the term “Reporting Entity” means the Constituent Entity that, by virtue of domestic law in its jurisdiction of tax residence, files the CbC Report in its capacity to do so on behalf of the MNE Group;

i) the term “CbC Report” means the country-by-country report to be filed annually by the Reporting Entity in accordance with the laws of its jurisdiction of tax residence and with the information required to be reported under such laws covering the items and reflecting the format set out in the 2015 Report, as may be amended following the 2020 review contemplated therein; and


2. As regards to the application of this Agreement at any time by a Competent Authority of a Jurisdiction, any term not otherwise defined in this Agreement will, unless the context otherwise requires or the Competent Authorities agree to a common meaning (as permitted by domestic law), have the meaning that it has at that time under the law of the Jurisdiction applying this Agreement, any meaning under the applicable tax laws of that Jurisdiction prevailing over a meaning given to the term under other laws of that Jurisdiction.
d) “集团”是指具有所有权关系或其他控制关系的企业集 体，需要根据适用的会计准则准备合并财务报 表；或其中任一企业在公开市场进行股权交易时需 要准备合并财务报表。

c) “跨国企业集团”是指符合下述条件的任何集团： （i）包括分别在不同税收管辖区构成居民企业的 两家或两家以上企业；或在某一税收管辖地构成居民企业但在另一税收管辖地 通过常设机构从事经营活动面具有纳税义务的一家企业；且（ii）不处于免除申报义务的跨国企业集团；

d) “免除申报义务的跨国企业集团”是根据该集团在报告财务年度的上一财务年度内， 其合并财务报表所反映的集团整体收入低于本税收管辖地国内法所规定的准备国别报告的免 除标准，并与2015年报告对免除限额的规定相一致（2015年报告的相关内容可能在2020年实施情况审查中被修订）；

g) “成员实体”是指（i）跨国企业集团内其财务数据会反映在集团合并财务报表中的任一独立商业实体， 或者在该独立商业实体的授权通过公开市场进行交易时，其财务数据将会反映在集团合并财 务报表中；（ii）其财务数据由于企业规模或者重要性程度而未被反映在集团合并财务报表中 的任一独立商业实体；（iii）上述（i）或（ii）中涵盖的跨国企业集团内任一商业实体的常设机 构，且该常设机构出于财务报告、法律监管、税收报告或内部管理控制等目的准备单独的财务 报表；

h) “报表成员实体”是指依据其构成居民企业的税收管辖地的相关法律，代表跨国企业集团履行国别 报告申报义务的成员实体；

i) “国别报告”是指报表成员实体每年依据所属税收管辖地的相关法律及其规定的信息披露要求所准 备并申报的国别报告。上述信息披露要求反映了2015年报告所涵盖的内容及格式（2015年报告 的相关内容可能在2020年实施情况审查中被修订）；以及

j) “2015年报告”是指合并报告，即《OECD/G20税收协定和利润转移第13项行动计划：转让定价文 档和国别报告》。

2. 双方规定管辖地主管税务机关在适用本协议时，对于未在本协议中予以定义的名词术语，除非上下文另有要求或主管税务机关之间已对其释义达成共识（在其国内法律允许的范围内），否则应按照本协议适用时该税收管辖地的法律规定进行释义，如果该税收管辖地的多种法律中均涵盖对此名词术语的解释，则以适用的税法中的定义为准。
SECTION 2

Exchange of Information with Respect to MNE Groups

Pursuant to the provisions of Article [5A] of the TIEA, each Competent Authority will annually exchange on an automatic basis the CbC Report received from each Reporting Entity that is resident for tax purposes in its Jurisdiction with the other Competent Authority, provided that, on the basis of the information provided in the CbC Report, one or more Constituent Entities of the MNE Group of the Reporting Entity are resident for tax purposes in the Jurisdiction of the other Competent Authority or, are subject to tax with respect to the business carried out through a permanent establishment situated in the Jurisdiction of the other Competent Authority.

SECTION 3

Time and Manner of Exchange of Information

1. For the purposes of the exchange of information in Section 2, the currency of the amounts contained in the CbC Report will be specified.

2. With respect to Section 2, a CbC Report is first to be exchanged with respect to fiscal years of MNE Groups commencing on or after [...] . Such CbC Report is to be exchanged as soon as possible and no later than 18 months after the last day of the fiscal year of the Reporting Entity of the MNE Group to which the CbC Report relates. CbC Reports with respect to subsequent fiscal years are to be exchanged as soon as possible and no later than 15 months after the last day of the fiscal year of the MNE Group to which the CbC Report relates.

3. The Competent Authorities will automatically exchange the CbC Reports through a common schema in Extensible Markup Language.

4. The Competent Authorities will work towards and agree on one or more methods for electronic data transmission including encryption standards.

SECTION 4

Collaboration on Compliance and Enforcement

A Competent Authority will notify the other Competent Authority when the first-mentioned Competent Authority has reason to believe, with respect to a Reporting Entity that is resident for tax purposes in the Jurisdiction of the other Competent Authority, that an error may have led to incorrect or incomplete information reporting or that there is non-compliance of a Reporting Entity with the respect to its obligation to file a CbC Report. The notified Competent Authority will take all appropriate measures available under its domestic law to address the errors or non-compliance described in the notice.

SECTION 5

Confidentiality, Data Safeguards and Appropriate Use

1. All information exchanged is subject to the confidentiality rules and other safeguards provided for in the TIEA, including the provisions limiting the use of the information exchanged.
第二章
关于跨国企业集团信息交换

依据交换协议第 [5A] 条的规定，如果依据国别报告所披露的信息，报送成员实体所属的跨国企业集团的一个或多个成员实体在对方税收管辖地构成了居民企业或通过常设机构从事经营活动而具有纳税义务，那么一方主管税务机关每年应以信息自动交换的形式，与对方主管税务机关交换其管辖范围内构成居民企业的报送成员实体申报的国别报告。

第三章
信息交换的时间与方式

1. 为实现本协议第二章所述的信息交换，国别报告中应注明所使用的货币单位。
2. 对于 [...] 当天或之后开始的跨国企业集团财务年度，应尽快依据第二章的规定进行国别报告信息交换，最迟不得超过该财务年度结束之日起的十八（18）个月。对于后续财务年度，主管税务机关应尽快进行国别报告信息交换，最迟不应超过报告所对应的集团报告实体财务年度结束之日起的十五（15）个月。
3. 主管税务机关将使用通用架构（即扩展标记语言，XML）进行国别报告自动信息交换。
4. 主管税务机关将协商并同意采用一种或多种电子数据传输方式（包括加密标准）。

第四章
合规性和执法协作

当一方主管税务机关有理由相信在对方主管税务机关税收管辖地构成居民企业的报送成员实体，出现可能导致信息披露不准确或不完整的错误或未履行国别报告申报义务时，前者应向后者告知上述情况。被告知的一方主管税务机关应在其本国法律范围内，采取所有适当的措施纠正告知书中所述的错误及未履行合规性义务的情况。

第五章
保密性、数据保护和合理使用

1. 所交换的全部信息均受交换协议的保密规则及其他安全条款的保护，包括限制交换信息使用的条款。
2. In addition to the restrictions in paragraph 1, both Jurisdictions will further limit the use of the information will be further limited to the permissible uses described in this paragraph. In particular, they will use the information received by means of the CbC Report will be used for assessing high-level transfer pricing, base erosion and profit shifting related risks, and, where appropriate, for economic and statistical analysis. Both Jurisdictions agree not to use the information in the CbC Report as a substitute for a detailed transfer pricing analysis of individual transactions and prices based on a full functional analysis and a full comparability analysis. Both Jurisdictions acknowledge that information in the CbC Report on its own does not constitute conclusive evidence that transfer prices are or are not appropriate and, consequently, agree that transfer pricing adjustments will not be based on the CbC Report. Inappropriate adjustments in contravention of this paragraph made by local tax administrations will be conceded in any competent authority proceedings. Notwithstanding the above, a Jurisdiction is not prevented from using the CbC Report data as a basis for making further enquiries into the MNE's transfer pricing arrangements or into other tax matters in the course of a tax audit and, as a result, may make appropriate adjustments to the taxable income of a Constituent Entity may be made.

3. To the extent permitted under applicable law, each Competent Authority will notify the other Competent Authority immediately regarding of any cases of non-compliance with the paragraphs 1 and 2 of this Section, including any remedial actions, as well as any measures taken in respect of non-compliance with the above-mentioned paragraphs.

SECTION 6

Consultations

1. In case an adjustment of the taxable income of a Constituent Entity, as a result of further enquiries based on the data in the CbC Report, leads to undesirable economic outcomes, including if such cases arise for a specific business, both Competent Authorities shall consult each other and discuss with the aim of resolving the case.

2. If any difficulties in the implementation or interpretation of this Agreement arise, either Competent Authority may request consultations with the other Competent Authority to develop appropriate measures to ensure that this Agreement is fulfilled. In particular, a Competent Authority shall consult with the other Competent Authority before the first-mentioned Competent Authority determines that there is a systemic failure to exchange CbC Reports with the other Competent Authority.

SECTION 7

Amendments

This Agreement may be amended by consensus by written agreement of the Competent Authorities. Unless otherwise agreed upon, such an amendment is effective on the first day of the month following the expiration of a period of one month after the date of the last signature of such written agreement.

SECTION 8

Term of Agreement

1. This Agreement will come into effect on [...the date of the later of the notifications provided by each Competent Authority that its Jurisdiction either has the necessary laws in place to require Reporting Entities to file a CbC Report].
2. 除上述第一款的限制外，通过交换获得的信息将进一步限制在本条款允许的范围内使用。具体而言，国别报告信息交换所获取的信息将用于初步评估转让定价风险及其他与BEPS相关风险，以及在适当的情况下用于经济分析及数据统计分析。双方税收管辖地同意对于具体交易和定价的详细转让定价分析应基于完整的功能分析及可比性分析，通过国别报告信息交换所获取的信息不能代替上述分析。双方税收管辖地承认国别报告所披露的信息不能单独构成认定转让定价安排是否合理的结论性证据，因此，转让定价调整不会仅基于国别报告所披露的信息进行。如果地方税务机关违背本条款做出了不合理的调整，其主管税务机关在任何相关的主管税务机关磋商程序中将对此项调整做出让步。尽管如此，并不禁止双方税收管辖地依据国别报告所披露的信息对跨国企业集团的转让定价安排或其他税务事项展开进一步的税务调查，并可能针对某一成员实体的应纳税所得额提出适当的调整。

3. 在适用法律允许的范围内，一方主管税务机关应立即或将违反本条款第一款及第二款规定的案件告知对方主管税务机关，包括其针对上述不合规的情况所采取的补救措施及其他相关措施。

第六章
磋商

1. 如果一方主管税务机关基于国别报告所披露的信息开展进一步调查并对跨国企业集团某一成员实体的应纳税所得额进行了调整，并且该调整导致了不合理的经济后果（包括由单独业务活动所产生的类似情况），则双方主管税务机关之间应通过磋商解决这一问题。

2. 如果对于本协议的执行或解释存在困难，一方主管税务机关可向对方主管税务机关提出磋商请求，制定适当的措施以确保本协议的执行。需要特别注意的是，一方主管税务机关在认定与对方主管税务机关之间出现信息交换体系失灵的情况之前，应与对方主管税务机关进行磋商。

第七章
修订

经双方主管税务机关一致书面同意，可以对本协议进行修订。除非另有约定，上述修订于书面同意最后签署日期满一个月之后的次月第一天生效。

第八章
协议条款

1. 本协议自[...双方主管税务机关中较晚发出告知书表明其所属的税收管辖地已有必要的法律要求报送成员实体申报国别报告的日期]起生效。

2. 一方主管税务机关如果认定对方主管税务机关存在严重违反本协议的情况，前者可以通过书面形式告知后者暂停依据本协议进行信息交换。在做出这一认定之前，前者应与后者进行磋商。本协议指
2. A Competent Authority may temporarily suspend the exchange of information under this Agreement by giving notice in writing to the other Competent Authority that it has determined that there is or has been significant non-compliance by the other Competent Authority with this Agreement. Before making such a determination, the first-mentioned Competent Authority shall consult with the other Competent Authority. For the purposes of this paragraph, significant non-compliance means non-compliance with paragraphs 1 and 2 of Section 5 and paragraph 1 of Section 6 of this Agreement and the provisions of the TIEA referred to therein, as well as a failure by the Competent Authority to provide timely or adequate information as required under this Agreement. A suspension will have immediate effect and will last until the second-mentioned Competent Authority establishes in a manner acceptable to both Competent Authorities that there has been no significant non-compliance or that the second-mentioned Competent Authority has adopted relevant measures that address the significant non-compliance.

3. Either Competent Authority may terminate this Agreement by giving notice of termination in writing to the other Competent Authority. Such termination will become effective on the first day of the month following the expiration of a period of 12 months after the date of the notice of termination. In the event of termination, all information previously received under this Agreement will remain confidential and subject to the terms of the TIEA.

Signed in duplicate in [...] on [...].

Competent Authority for [Jurisdiction A]

Competent Authority for [Jurisdiction B]
严重违反本协议的情况包括违反本协议第五章第五款及第二款、第六章第一款和交换协议中对应条款的规定，以及主管税务机关未能依据本协议要求及时准确提供信息的情况。信息交换暂停决定一经做出立即生效，直至另一方主管税务机关以双方均能接受的方式来证明其不存在严重违反本协议的行为或已经采取了相关措施以应对该情况。

3. 双方主管税务机关可以通过向对方主管税务机关发出书面通知的方式终止本协议。该终止行为的生效日期为发出终止通知之日起十二（12）个月后的次月第一天。在终止协议的情况下，此前基于本协议所获取的信息仍然具有保密性并受交换协议条款的约束。

本协议于[...]在[...]签订，一式两份。

主管税务机关
[税收管辖地 A]

主管税务机关
[税收管辖地 B]