
SAT PUBLIC NOTICE [2017] NO. 46

Public Notice of the State Administration of Taxation on Clarifying
Country-by-Country Reporting Related Issues



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Whereas the Multilateral Convention on Mutual Administrative Assistance in

Tax Matters (hereinafter as the “Convention”) shall have effect for taxable periods beginning on or after 1 January of 2017 in respect of China, in order to align the Public Notice on Matters Regarding Refining the Filing of Related

Party Transactions and Administration of Contemporaneous Transfer Pricing Documentation (Public Notice of the State Administration of Taxation [2016] 42, hereinafter as Public Notice 42) with the Convention, issues related to Country-by-Country reporting are hereby clarified: Article 7 and Article 8 of Public Notice 42 will not be applicable to Country-by-Country report related to 2016 fiscal year.

**The Public Notice is hereby issued.
State Administration of Taxation**

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