

This is an unofficial English translation of the Public Notice of the State Administration of Taxation on Clarifying Country-by-Country Reporting Related Issues (Public Notice of the State Administration of Taxation [2016] 42). In the event of any conflict between this translation and the original Chinese text, the text of the original Chinese version shall prevail.

SAT Public Notice [2017] No. 46

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

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

19 December 2017