



China releases general anti tax avoidance measures

Tax Update

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On 2 December 2014, the PRC State Administration for Taxation (SAT) issued the Administrative Measures on General Anti-Tax Avoidance (Implemented on Trial Basis) (GAAR Measures). This is one of the latest moves that SAT has taken in response to OECD's BEPS program and to implement the consensus reached by G20 summits, in which China has actively advocated anti-tax avoidance efforts, and demonstrates China's desire and initiative to participate in formulating new international tax rules. We expect SAT to issue or update more tax rules as triggered by the BEPS program in the coming days.

This alert highlights certain key provisions under the GAAR Measures.

[Read the full update here](#)

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