

China

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Competent Authority	<i>Mr. Zhang Zhiyong</i> Director General International Taxation Department State Administration of Taxation Tel: 0086-10-63417926 Fax: 0086-10-63417966 Address: No.5 Yangfangdian Westroad, Haidian District, Beijing, Post code: 100038
Organization	International Taxation Department State Administration of Taxation
Scope of MAP	- Relief of double taxation for specific taxpayer, interpretation of tax treaty, advance pricing agreement, elimination of discrimination etc..
Domestic guidelines & administrative arrangements	Domestic guidelines being developed, which will be available on www.chinatax.gov.cn by the end of 2005.
Time for filing	In accordance with respective DTC
Form of request	Oral request not acceptable
Documentation requirement	Refer to the domestic guidelines.
User fees	None
Tax collection / penalty / interest	Normal principles apply
Other dispute resolution mechanisms	Normal legal procedure apply
Government Website	http://www.chinatax.gov.cn (Chinese)