

Contenido

- A. INTRODUCTION.....5**
- B. THE INTERNATIONAL TAX LAW OF CHINA..... 6**
 - 1. BRI and International Taxation..... 6
 - 2. China’s International Tax System 6
- C. RESEARCH CLAIM AND VERIFYING APPROACH..... 7**
 - 1. Conceptual Approach – Catching the Trend..... 7
 - 2. Factual Approach 8
- D. TOP-LEVEL POLICY DESIGN OF BRI 9**
 - 1. Phase I: Vision and Actions 9
 - 2. Phase II: Comprehensive Policymaking..... 10
 - 2.1. SAT: Two Directions of Efforts 10
- E. BRI-DRIVEN REFORMS OF DOMESTIC TAX LAW..... 11**
 - 1. Improved Foreign Tax Credit System..... 12
 - 2. Activated and Patched CFC Regime 13
- F. CHANGES IN BILATERAL TAX AGREEMENTS 14**
 - 1. The Breadth of China’s Tax Treaty Network 14
 - 1.1. Summary 16
 - 2. The Depth of China’s Tax Treaties 17
 - 2.1. The Flexible Sparing Credit 17
 - 2.2. The Redirected Role of Sparing Credit..... 17
 - 2.3. Lowered Withholding Tax 18
 - 2.4. Most-Favored-Nation Clause 20
- G. CONCLUSION 24**