

## Miscellanea

**Recension by Mario Pires: Urquizu Cavallé, Angel. Tax aspects of trade relations between China and Spain. URV Customs Foundation Chair of Customs Studies University of Rovira i Virgili. Thomson Reuters Aranzadi, Pamplona, 2021, 844 pages. ISBN: 978-84-1391-067-3.**



**Mario Pires**

Master in Taxation Open University of Catalonia (UOC). Senior Consultant Kreston Iberaudit - Taxation - Transfer Prices. Tutor of the Inter-American Center of Tax Administrations (CIAT) E-mail: [piresmario7@gmail.com](mailto:piresmario7@gmail.com)

CREATIVE COMMONS LICENSE



This work is licensed under a Creative Commons Attribution 4.0 International License.

The work called tax aspects of trade relations between China and Spain develops an exhaustive and rigorous study of the different taxes of the Chinese tax system, based on the assumption that the author himself points out, in that "The Asian giant must be a priority objective of economic investment for Spain, and Spain must try to be the gateway to Europe of Chinese investments".

The aforementioned work also points out that in the context of global uncertainty caused by the COVID-19 pandemic in 2019, which is part of the past, and which currently brings as a consequence that to resume the economic and social reality of the countries, before the appearance of the virus, it is necessary to reconsider China as a priority strategic market for the Spanish business sector.

In this sense, Urquizu Cavallé articulates his study "... as a tool to help in the strategy and planning of Spanish companies in the difficult access to the Chinese market..." and not least, such as "... an indispensable legal document to understand China's tax system and the specific and differentiated particularities of its legal system..." with respect to the Spanish legal system.

Additionally, the author highlights as a fundamental aspect that on May 2, 2021, the Agreement between the Kingdom of Spain and the People's Republic of China to eliminate double taxation in relation to income taxes and prevent tax avoidance and evasion and its

Protocol, made in Madrid, has entered into force. on 28 November 2018 (BOE of 30 March 2021).

Therefore, the work of Urquizu Cavallé contains a descriptive study of the specific tax regulations of each of the taxes of the Chinese tax system, adjusting the legal-tax language of the two countries (China and Spain). In fact, normative research is reinforced throughout the study by explaining the similarities and respecting the existing differences.

It is important to highlight that the work had a large research group in which different university professors and / or professionals from China, Latin America and Europe participated with the will to deepen relations between Spain and China.

Going to the structure of the book, it should be said that it consists of 5 chapters. The first of which is an introduction (pp. 35-41) in which it is clearly and practically pointed out that the study has been divided into two parts that will be identified later as the second and third chapters, respectively.

Next, in the second chapter, the first part called "The tax system of the People's Republic of China" (pp. 43-449) is developed, in which the integrity of the Chinese tax system is highlighted, detailing in detail the different taxes that compose it.

Also in the second chapter, the procedure of tax management and collection is carefully developed; the tax review procedure; crimes that jeopardize tax management and collection; the rights and obligations of taxpayers; systems and mechanisms to combat tax evasion; measures to ensure that non-residents enjoy the benefits existing in the tax treaties signed by China; transfer pricing; and the social credit system in the field of taxation, as a mechanism peculiar to Chinese legal regulations.

As for the third chapter, the second part called "Agreement between the Kingdom of Spain and the People's Republic of China to eliminate double taxation in relation to income taxes and prevent tax avoidance and evasion and its Protocol, done in Madrid, on November 28, 2018 (BOE of March 30, 2021) is developed. " (pp. 461-803), it rigorously analyzes the new Convention to Avoid International Double Taxation between Spain and China, highlighting the benefits generated by the application of the Convention for residents of one or another State and prominently defining possible tax scenarios that facilitate new economic relations between the two countries, as a fundamental objective of the commented work.

With regard to the fourth chapter, "Recapitulations and Final Considerations" (pp. 805-838), the author in a congruent, clear, concise and, by way of summary and closing, highlights 75 transcendental aspects that he was meticulously spinning throughout his work on the Chinese tax system and the Convention between the Kingdom of Spain and the People's Republic of China to eliminate double taxation in relation to income taxes, with the aim of providing a tool to help in the strategy and planning of Spanish companies in the difficult access to the Chinese market, as we initially referred to.

Finally, the fifth chapter (pp. 839-844) details more than 60 bibliographic sources, including previous works by the author himself that demonstrate the extensive and in-depth research carried out to support his work.

In conclusion, the book reviewed is a very complete work of the tax aspects applicable to trade relations between China and Spain and that in the words of the author himself, gives assertive answers "to the existing vacuum in Chinese-Spanish tax matters".

It is therefore a very well documented and masterfully described work, which shows an impeccable effort of its author in the compilation of sources, as well as in the study and normative analysis of comparative tax law