

Instructions

1. Profit-seeking enterprises which are prescribed in accordance with Article 22-1 of the Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax on Non-Arm's-Length Transfer Pricing shall submit the Country-by-Country Report, please fill out the information of the Constituent Entity of the MNE group.
2. **Serial Number:** Please fill in the information of the UPE of the MNE group on Serial Number 1, and the Other Constituent Entities in order.
3. **Tax Jurisdiction (A):** Please refer to Column A of Table 1.
4. **Tax Identification Number (TIN) (B):** refers to a number used by the tax administration of the tax jurisdiction in which the Constituent Entity is resident in order to identify the Constituent Entity, or any other identification number with equivalent functions for tax purpose. If TIN is not available, please fill in “NO TIN”.
5. **Other Identification Number (IN) (C):** If other Identification Number is available, such as tax serial number or global identification number, please fill in this column and provide a brief description of the type of the identification number in Column G.
6. **English name of Constituent Entity (D):** Please fill in the full official English name. The permanent establishment should be listed by reference to the tax jurisdiction in which it is situated and shall be noted (e.g. XYZ Corp-Tax Jurisdiction A PE).
7. **Chinese name of Constituent Entity (E):** Please fill in this column as well if the commercial registration name of the Constituent Entity is Chinese.
8. **English Address of Constituent Entity (F):** Please fill in the English address of official business activity, registration or residence.
9. **Additional Information (G):** Please fill in any further information you consider necessary or that would facilitate the understanding of the content of the Constituent Entity, e.g. the Ultimate Parent Entity, the Surrogate Parent Entity and the Reporting Entity.