

Transfer Price Threshold

	HKD	RMB
CbC Report		
Consolidated group revenue		
HK resident	6.8b	
Other jurisdiction requires filing	Follow that jurisdiction	
Other jurisdiction requires no filing	EUR750m	
Group total income		5.5b
Master Report		
Any two of:		
Entity's revenue	400m	
Entity's asset	300m	
Entity's employees	100	
Related parties' transactions		1b
Local Report		
Transfers of properties	220m	200m
Transactions in respect of financial assets	110m	100m
Transfer of intangibles	110m	100m
Other transactions	44m	40m

APA Threshold

	HKD	RMB
Sales of purchases	80m	
Services fees	40m	
Royalties	20m	
Business profit of attribution profit	20m	
Other transactions	20m	
Related party transaction in 3 years precedent, each year		40m