



五菱汽车稅務政策 Tax Policy

- 一、營運活動遵循相關法規辦理
Full compliance with all applicable laws and regulations.
- 二、財務報告資訊揭露遵循相關法規與準則辦理
Disclosures in financial reports are made in accordance with applicable regulations and reporting requirements.
- 三、集團不將利潤移轉至低稅率地區
Shall not transfer profits to lower tax jurisdictions.
- 四、基於互信與誠信原則，與稅務機關建立相互尊重的關係
Develop a relationship of mutual respect with tax authorities based on trust and good faith.
- 五、不使用避稅天堂及租稅規劃來避稅
Shall not adopt tax havens or tax structures that are meant for tax avoidance.
- 六、關係企業間交易依據常規交易原則，且遵循主管機關所公布之移轉訂價準則
Inter-company transactions are based on the arm's length principle, in compliance with transfer pricing guidance published by the relevant authority.
- 七、集團分析營運環境須評估稅務風險；
重大營運決策皆考量租稅影響
The Group analyzes the operating environment needs to assess tax risks;
make major operating decisions with consider the impact of taxation.
- 八、本政策适用于本集团及下屬公司。
This policy applies to the Group and its subsidiaries.

On behalf of the Board of Directors

代表董事会

袁智军先生

Mr Yuan Zhijun