

Key Challenges and Solutions in the Tax Audit Process 税务审计过程中的关键挑战和解决方案

for Factories and Enterprises
适用于工厂与企业

Cambodia Tax Audit | Special Tax Audit | Tax Compliance | Risk Management | Prevention
柬埔寨税务审计 | 特别税务审计 | 税务合规 | 风险管理 | 预防

Presented by 主讲人
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ABOUT SPEAKER

关于主讲人

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VSD AUDIT AND ASSURANCE CO.,LTD.

Managing Director 总经理

RU YING ADVISORY CO.,LTD.

With over 16 years of professional experience in accounting, taxation, and business advisory services in Cambodia.

在柬埔寨拥有超过16年的会计、税务及商务咨询专业经验。

Professional qualifications and memberships 专业资质与会员身份

- Student Member of the CPA program/CPA 项目学生会员
- Affiliate Member of KICPAA/KICPAA 附属会员
- Active Member of CTAFA/CTAFA 活跃会员
- Certified Tax Agent – GDT/GDT 认证税务代理人
- Certified Professional Accountant-Level II – ACAR
ACAR 认证专业会计师 (二级)
- Bachelor of Business Administration (BBA) in Accounting
会计专业工商管理学士 (BBA)



Training Agenda & Objectives

培训议程与目标

AGENDA | 议程

- 1 Cambodia Tax Audit Framework
柬埔寨税务审计框架
- 2 Tax Audit Types & Process
税务审计类型与流程
- 3 Special Tax Audit
特别税务审计
- 4 Tax Compliance & Audit Risk
税务合规与审计风险
- 5 Common Tax Audit Challenges
常见税务审计挑战
- 6 Practical Solutions & Preventive Controls
实务解决方案与预防性控制
- 7 Key Takeaways
关键点

TRAINING OBJECTIVES | 培训目标

Participants should leave this session able to answer:
完成本课程后，学员应能够回答：

- ✓ What GDT may review
柬埔寨税务总局（GDT）可能审查哪些内容
- ✓ Why tax audit risks arise
税务审计风险为何产生
- ✓ Common weaknesses found in enterprises
企业中发现的常见薄弱环节
- ✓ How to prepare supporting evidence
如何准备佐证证据
- ✓ How to coordinate tax-audit communication
如何协调税务审计沟通
- ✓ How to resolve tax-audit issues
如何解决税务审计问题
- ✓ How to prevent recurring problems
如何预防问题反复出现

Cambodia Tax Audit Legal & Regulatory Framework

柬埔寨税务审计法律与监管框架

LAW ON TAXATION | 税法



SUB-DECREES / PRAKAS
附属法令 / 部令



GDT INSTRUCTIONS / GUIDANCE
税务总局 (GDT) 指引 / 指导文件



TAX AUDIT PROCEDURES (SOP)
税务审计程序 (SOP)



TAXPAYER COMPLIANCE
纳税人合规

KEY REFERENCES | 主要参考依据

- Law on Taxation 2023
2023年税法
- Prakas No. 009 MEF.Prk (Taxpayer Classification)
第009号 MEF.Prk 部令 (纳税人分类)
- Prakas No. 1536 MEF.PrK the Classification of Taxpayer Compliance
第1536号 MEF.PrK 部令 (纳税人合规分类)
- Sub-Decree No. 160 ANKr.BK on the Special Tax Audit Unit
第160号ANKr.BK附属法令 (关于特别税务审计单位)
- Prakas 270 on Tax Audit
第270号税务审计部令
- Prakas No.723 on the rules of using invoice
第723号部令 (发票使用规定)
- Relevant GDT instructions and official guidance
税务总局相关指示及官方指引

Taxpayer Classification 纳税人分类

Under the Self-Assessment Regime (Prakas No. 009 MEF.Prk), taxpayers are classified by annual turnover, legal form or asset value:
在自行申报制度（Prakas 第009 MEF.Prk号）下，纳税人按年营业额、法律形式或资产价值进行分类：

SMALL TAXPAYER 小型纳税人

- **Legal Form:** Sole proprietorship / partnership
法律形式： 独资企业 / 合伙企业
- **Annual turnover** from ~US\$62.5K up to US\$400K
年营业额约 US\$62.5K 至 US\$400K
- Expected next 3 consecutive month taxable turnover US\$15K
预计未来连续3个月应税营业额 US\$15K
- **Business assets** from ~ US\$50K up to US\$500K
营业资产约 US\$50K 至 US\$500K
- **Accounting Framework:** Simplified Accounting
会计框架： 简化会计

MEDIUM TAXPAYER 中型纳税人

- **Legal Form:** Including legal entities/ representative offices/ National and sub-national government institutions /associations, NGOs.
法律形式： 包括法人实体 / 代表处 / 国家及地方政府机构 / 协会、非政府组织。
- **Annual turnover** from ~US\$250K up to US\$2M
年营业额约 US\$250K 至 US\$2M
- **Business assets** from ~ US\$250K up to US\$1M
营业资产约 US\$250K 至 US\$1M
- **Accounting Framework:** CIFRS for SMEs
会计框架： 柬中小型企业国际财务报告准则

LARGE TAXPAYER 大型纳税人

- **Legal Form:** Enterprises exceeding the medium-taxpayer threshold, including Branch/Subsidiary/**QIP**.
法律形式： 超过中型纳税人门槛的企业，包括分支机构 / 子公司 / 合格投资项目(**QIP**)。
- **Annual turnover** from ~US\$1M up to US\$2M
年营业额约 US\$1M 至 US\$2M
- **Business assets** from ~ US\$500K up to US\$1M
营业资产约 US\$500K 至 US\$1M
- **Accounting Framework:** CIFRS for SMEs
会计框架： 柬中小型企业国际财务报告准则

Why taxpayer classification matters: | 纳税人分类为何重要：

- GDT administration & audit selection
GDT 的管理与审计选案
- Tax obligations & filing requirements
纳税义务与申报要求
- Compliance management approach
合规管理方式
- Overall tax risk profile
整体税务风险状况

Tax Audit Types 税务审计类型

	Desk Audit 案头审计	Limited Audit (小) 有限审计	Comprehensive Audit (大) 全面审计
Purpose 目的	Review irregular or inconsistent tax returns 审查异常或不一致的纳税申报表	Verify monthly tax obligations in depth 深入核查月度纳税义务	Full-scope examination of accounting, tax and legal records 对会计、税务及法律记录进行全面审查
Where conducted 进行地点	At the tax administration office 在税务机关办公室	On-site at the taxpayer's premises 纳税人经营场所现场	On-site at the taxpayer's premises 纳税人经营场所现场
Audit period (Years) 审计期间 (年)	Within 12 months after tax return filing 纳税申报后12个月内	Current tax year (N) & prior year (N-1) 本纳税年度 (N) 及上一年度 (N-1)	Up to 3 years back (up to 5+ years for evasion/losses) 最多追溯3年 (涉及逃税 / 亏损的可达5年以上)
Audit duration 审计期	Max 3 months 最长3个月	Max 3 months 最长3个月	Max 6 months 最长6个月
Typical scope 典型范围	One tax type / one period 单一税种 / 单一期间	All tax types (excl. Tax on Income), current + prior year 所有税种 (不含所得税) , 本年度及上一年度	All tax types and tax periods under audit 审计范围内的所有税种及所有期间
Taxpayer response 纳税人回应	Provide clarification / documents on request 应要求提供说明 / 文件	Provide full supporting documentation 提供完整的佐证文件	Provide full supporting documentation and cooperate through fieldwork 提供完整支持性文件并配合现场审计工作
Risk level 风险等级	Lower 较低	Moderate 中等	Higher 较高

Special Tax Audit Unit (STAU)

特别税务审计处



Special Tax Audit Unit (STAU) 特别税务审计处

Legal Establishment: Created under Sub-Decree No. 160 ANKr.BK (dated 16 July 2024) under GDT.

法律设立: 根据 Sub-Decree 第160 ANKr.BK号 (2024年7月16日) 在 GDT 下设立。

Specialized Authority: Oversees **GOLD** status entities and **COMPLEX** cases to accelerate tax dispute resolution.

专门职权: 负责监管**金牌** 级实体及**复杂** 案件, 以加快税务争议的解决。

Risk Triggers: Retains full authority to conduct a 1-time audit when high-risk anomalies or irregularities exist.

风险触发: 当存在高风险异常或违规情形时, 保留进行一次性审计的完全权力。

Guiding Principle: Gold status provides conditional protection—suspending routine audits, but requiring continuous compliance as STAU enforces targeted, risk-based audits whenever anomalies occur.

指导原则: 金牌状态提供有条件的保护——暂停例行审计, 但要求持续合规, 因为 STAU 会在出现异常情况时强制执行有针对性的、基于风险的审计。

Tax Compliance Certificate

税务合规证书



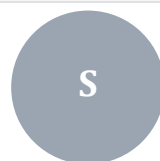
GOLD | 金牌

16 – 20 points/分

Highest compliance level
最高级别合规水平

Benefits: | 效益:

- Faster VAT refunds/增值税退税更快
- Easier tax audits/税务审计更简单
- Audits handled by Special Tax Audit Unit (STAU).
审计由税务特别审计部门 (STAU) 负责。



SILVER | 银牌

11 – 15 points/分

Medium compliance level
中等合规水平

Benefits: | 效益:

- Faster VAT refunds/增值税退税更快
- Easier tax audits/税务审计更简单



BRONZE | 铜牌

1 – 10 points/分

Basic compliance level
基本合规水平

Recognized but low score
获得认可但得分较低

A Tax Compliance Certificate (TCC) is an official certificate issued by the General Department of Taxation (GDT) to recognize a taxpayer's level of compliance with Cambodian tax obligations. The certificate is valid for 2 years. GDT may re-evaluate or revoke the status if the taxpayer is subsequently found not to meet the relevant compliance criteria.

税务合规证书 (TCC) 是税务总局 (GDT) 颁发的官方证书, 用于认可纳税人对柬埔寨税务义务的合规水平。该证书有效期为2年。若日后发现纳税人不再符合相关合规标准, 税务总局可重新评估或撤销其等级。

Prakas No. 1536 MEF.PrK dated 23 December 2016 the Classification of Taxpayer Compliance and related tax administration guidance.

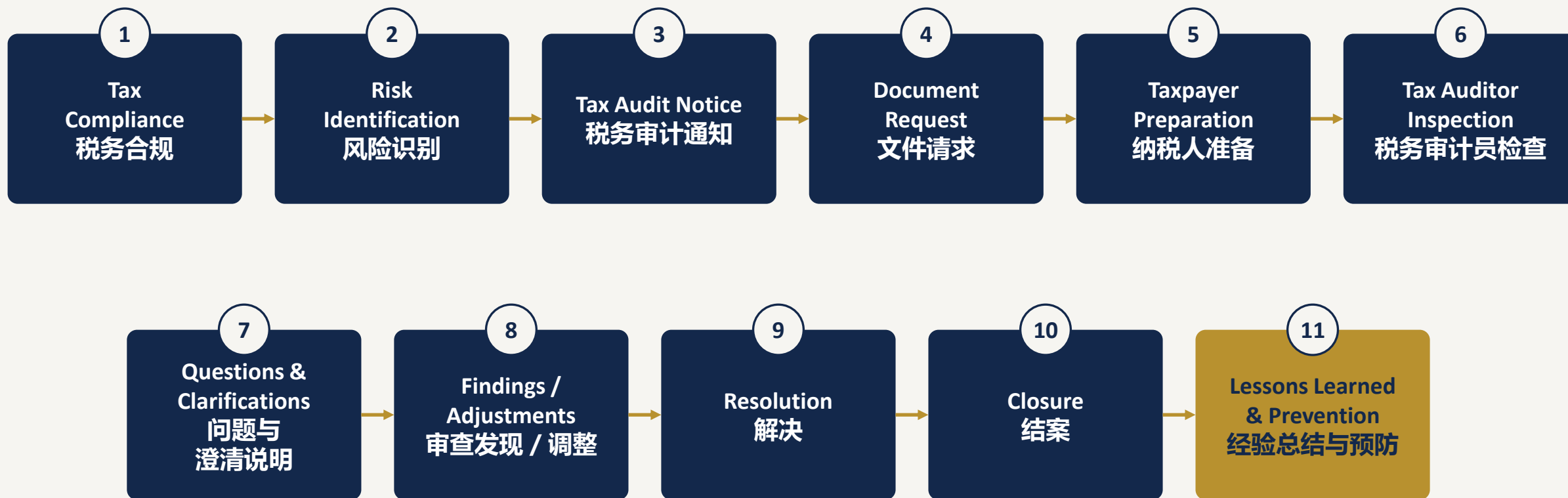
依据2016年12月23日第1536号MEF.PrK部令 (纳税人合规分类) 及相关税务管理指引。

Tax compliance classification criteria (税务合规分类标准)

No. 序号	Compliance criterion	合规标准	Points 分数
1	Registered for tax purposes and updated the registration	已进行税务登记并更新登记信息	1
2	Notified changes in registration information	已通知登记信息变更	1
3	Filed regular tax returns on time	已按时提交常规纳税申报表	1
4	Paid all declared taxes on time	已按时缴纳所有申报税款	1
5	Maintaining accounting records, legal and supporting documents as required	已持有所需法律记录、法律文件及其他文件	2
6	Issued correct invoices for all transactions in accordance with tax laws and regulations	已根据税法和相关法规为所有交易开具正确的发票	2
7	Did not commit any evasion as stipulated in Article 125 of the Tax Code	未违反《税法》第125条规定的任何逃税行为	2
8	Did not commit any serious evasion as stipulated in Article 126 of the Tax Code	未违反《税法》第126条规定的任何严重逃税行为	2
9	Paid taxes, additional taxes and other interests as determined by the tax administration	已缴纳税务机关确定的税款、附加税款及其他利息	2
10	Did not create or provide any false records, documents, reports or information	未伪造或提供任何虚假记录、文件、报告或信息	2
11	Provided cooperation and allowed the tax administration to inspect legal records or other documents	已配合税务机关查阅法律记录或其他文件	2
12	No transfer-pricing findings involving related parties	未发现涉及关联方的转让定价问题	2
Total		合计	20

Understanding the Tax Audit Process

了解税务审计流程



Key message: Tax audit management starts before the tax audit notice.
关键信息：税务审计管理始于收到税务审计通知之前。

Post-Audit Notification Response & Readiness Framework

审计通知后的应对与准备框架

- 1

Representation & Coordinate Team Assembly | 代表及协调团队集结

Tax coordination expert: Engage an external tax advisor/coordinator as the primary official interface.

税务协调专业: 聘请外部税务顾问 / 协调人作为主要的官方对接人。

Internal Representation: Appoint key representatives from finance, accounting, and legal departments to form a team to support specific audit processes.

内部代表: 从财务、会计和法律部门任命关键代表组成团队，以支持特定的审计流程。
- 2

Audit Scope & Overview | 审计范围与概况

Notice Analysis: Review statutory audit notification letter for audit scope, target tax years, and tax types (TOI, VAT, WHT, TOS).

通知分析: 审阅法定审计通知函，了解审计范围、目标税务年度及税种（TOI、VAT、WHT、TOS）。

Timeline Control: Confirm statutory deadline for initial submission and schedule opening meeting.

时间控制: 确认首次提交的法定期限，并安排首次会议。
- 3

Document & Information Readiness | 文件与信息准备

Evidence Gathering: Pre-assemble complete 4-tier audit files (Corporate, GL/Trial Balance, Tax Filings, Transaction Chains).

证据收集: 预先整理完整的四层级审计档案（公司文件、总账 / 试算平衡表、纳税申报、交易链）。

Pre-Audit Reconciliation: Perform internal review to align GL turnover with MTR/TOI filings prior to auditor access, etc.

审计前对账: 在审计员检查之前，先进行内部审查，使总账营业额与月度纳税申报（MTR） / 所得税（TOI）申报保持一致，等等。
- 4

Roles & Communication | 角色与沟通

Single Channel: Direct all auditor requests and responses exclusively through the Tax Coordinator expert.

单一渠道: 所有审计员的要求与答复，一律通过税务协调人办理。

Staff Briefing: Instruct staff outside the audit coordination team to refer auditor questions to the representative team, avoiding disclosure of information without coordination.

员工须知: 指示审计协调团队以外的工作人员将审计员的问题转交给代表团队，避免在未经协调的情况下泄露信息。
- 5

Audit Working Process | 审计工作流程

Audit Notification (Pre-Fieldwork) → Fieldwork Execution & Document Management → (Post-Fieldwork) Findings, Assessment ,Clarification &Defense → Final Settlement & Official Case Closure

审计通知（现场审计前） → 现场审计执行与文件管理 → （现场审计后） 审计发现、评定、说明与答辩 → 最终结算与正式结案。
- 6

Key Risks & Cooperation Strategy | 主要风险与配合策略

Challenges: Identify risk areas in advance (unpaid sales tax, unverified VAT, missing contracts), etc. **Cooperative behavior:** Maintain professional and transparent cooperation while protecting holding data that is not in scope.

挑战: 提前识别风险领域（未缴销售税、未经核实的增值税、缺失合同）等等。**配合态度:** 保持专业、透明的配合，同时保护不在审计范围内的数据。

Action Plan : | 行动计划:

Confirm action list, owners, deadlines and next Communication.

确认行动清单、责任人、截止日期及下一次沟通。

What Does GDT Look At? 税务局审查哪些内容?

1

Accounting & Financial 会计与财务

- Accounting records
会计记录
- Financial statements
财务报表
- Bank transactions
银行交易
- Fixed assets & inventory
固定资产与存货

2

Tax Filings 纳税申报

- Tax returns (Monthly Vs TOI)
纳税申报表 (月度与 年度)
- VAT
增值税
- Withholding Tax
预提税
- Salary Tax & Fringe Benefit Tax
工资税与附加福利税

3

Transactions & Trade 交易与贸易

- Contracts
合同
- Invoices
发票
- Customs documents
海关文件
- Imports & exports
进出口

4

People & Related Parties 人员与关联方

- Payroll
工资表
- Related parties
关联方
- Transfer pricing
转让定价
- QIP incentives
QIP 激励

Key principle: One transaction should tell one consistent story.
核心原则：一笔交易应讲述一个一致的故事。

Tax Audit Documentation & Evidence 税务审计文件与证据

Corporate Documents | 公司文件

- Registration & licenses
登记与执照
- Tax registration
税务登记
- QIP documents
QIP 文件

Accounting | 会计

- General Ledger
总账
- Trial Balance
试算表
- Financial Statements
财务报表

Taxation | 税务

- Tax returns: VAT / WHT / TOS & FBT
纳税申报表：增值税 / 预扣税 / 工资税及福利税
- TOI return
年度所得税申报表
- Tax Clearances & GDT Rulings
税务清税证明及 GDT 裁定

Transaction Evidence | 交易证据

- Contract/ Agreement
合同 / 协议
- Delivery Notes
送货单
- Purchase / Sales Invoice
采购 / 销售发票
- Payment & bank evidence
付款及银行凭证

Operational Evidence | 运营证据

- Customs Clearance & Import/Export
海关清关及进出口
- Inventory Movement & Stock Balances
存货流动及库存余额
- Production Yield, Scrap & Material Loss
生产良率、废料和材料损失
- Payroll, Fixed Assets & Facilities
工资、固定资产及设施

Related Party | 关联方

- Agreements
协议
- Pricing support
定价支持文件
- Transfer pricing files
转让定价文档

Tax compliance is not only paying the correct tax — it is also being able to prove the transaction.
税务合规不仅是缴纳正确的税款——还要能够证明交易的真实性。

Accounting vs Tax Data Mismatch 会计与税务数据不一致

CHALLENGE | 挑战

- Differences between GL, financial statements, VAT / WHT / TOI returns and payroll
总账、财务报表、VAT / WHT / TOI 申报表与工资之间存在差异

MAIN CAUSE | 主要原因

- Manual adjustments
手工调整
- Timing differences
时间性差异
- Missing reconciliation
缺少对账
- Incorrect classification
分类错误

GDT FOCUS | GDT 关注点

Why does the difference between records exist?
记录之间为何存在差异?

TAX RISK | 税务风险

- Under-declared income/expense
少报收入 / 费用
- Incorrect tax calculation
税款计算错误
- Unexplained variance
无法解释的差异
- Potential reassessment
可能被重新评定

SOLUTION | 解决方案

Perform regular GL ↔ Tax Return reconciliation before filing.
申报前定期进行总账 ↔ 纳税申报表的对账。

PREVENTION | 预防措施

Monthly tax reconciliation with documented management review.
每月进行税务对账，并有书面记录的管理层复核。

VAT & Invoice Documentation 增值税与发票文件

CHALLENGE | 挑战

- Input / output VAT gaps
进项 / 销项增值税差异
- Invoice validity issues
发票有效性问题
- Missing invoices or timing mismatches
发票缺失或时间不匹配

MAIN CAUSE | 主要原因

- Incomplete supplier information
供应商信息不完整
- Local purchases without proper invoices
本地采购缺少合规发票
- Import documentation gaps
进口文件缺失

GDT FOCUS | GDT 关注点

Can every VAT claim be traced to a complete evidence chain?
每一笔增值税申报能否追溯至完整的证据链？

TAX RISK | 税务风险

- Disallowed input VAT
进项增值税不予抵扣
- VAT underpayment
增值税少缴
- Refund delay or rejection
退税延迟或被拒

SOLUTION | 解决方案

- Tax Invoice/ 税务发票
- + Goods / Service purchase Evidence
+ 货物 / 服务购买证据
- + Payment Evidence
+ 付款证据
- + Accounting Entry
+ 会计分录
- + Tax declaration
+ 纳税申报
- = Complete Evidence Chain 完整证据链

PREVENTION | 预防措施

Standardised invoice checklist at receipt, before posting to the ledger.
收到发票时执行标准化发票核对清单，再入至总账。

Prakas No. 723 MEF.Prk and GDT Instructions require VAT-registered enterprises to issue fully compliant, bilingual tax invoices containing valid buyer and seller information :VATTIN details, sequential numbering, dates, descriptions of goods or services and itemized tax amounts to substantiate VAT input tax credits and Tax on Income expense deductions.
第723号 MEF.Prk 部令及税务总局指引要求已登记增值税的企业开具完全合规的双语税务发票，须载明有效的买卖双方信息：增值税纳税人识别号（VATTIN）、连续编号、日期、货物或服务描述及分项税额，以支持增值税进项抵扣及利得税费用扣除。

Withholding Tax & Abroad Payments 预扣税和境外付款

CHALLENGE 挑战	MAIN CAUSE 主要原因	GDT FOCUS GDT 关注点
High-risk payments: management fees, technical services, royalties, interest, consulting. 高风险付款：管理费、技术服务费、特许权使用费、利息、咨询费。	- Payments to non-residents without Proper tax review 向非居民付款未经适当税务审查 - Unclear service nature or contract terms 服务性质或合同条款不明确	Is withholding tax applied correctly? Is the supplier's residency determination correct? Are there any relevant tax treaties? 预提税是否正确征收? 供应商的居民身份认定是否正确? 是否存在相关的税收协定?
TAX RISK 税务风险	SOLUTION 解决方案	PREVENTION 预防措施
- WHT underpayment 预提税少缴 - Denied treaty benefit 被拒绝享受协定优惠 - Reassessment on payments 境外付款被重新评定	Review contract terms, service nature and residency evidence before payment. 付款前审查合同条款、服务性质及居民身份证明。 Check the applicable DTA for potential WHT relief (e.g., 14% → 10%, where applicable). 核查适用的双重征税协定 (DTA)，确认预提税是否可减免 (例如14% → 10%，如适用)。	Payments with high tax risks must be subject to increased scrutiny and deeper verification 高税务风险的支付必须接受更严格的审查和更深入的核实。

Double Taxation Agreements (DTA) provide taxpayers with a powerful, legally approved framework to eliminate double taxation and lower cross-border Withholding Tax from 14% to 10% through advance GDT certificate approval.
双重征税协定 (DTA) 为纳税人提供了强有力且经法律认可的框架，可消除双重征税，并通过事先取得 GDT 证明批准，将跨境预提税税率从14%降至10%。

Related Party & Distribution of income and expenses & Transfer Pricing Overview

关联方交易及收入和费用分配（转让定价）概述

- Prakas No. 574 MEF.Prk.GDT, dated 19 September 2024, has applied from 1 January 2025 and replaced Prakas No. 986. 2024年9月19日颁布的第 574 号 Prakas (MEF.Prk.GDT) 已于2025年1月1日起正式生效，并取代第 986 号 Prakas。



1. WHO IS A RELATED PARTY? 谁属于关联方？

- 20% or more ownership or voting power
拥有20%或以上的所有权或表决权
- Parent, subsidiary, sister or commonly controlled companies
母公司、子公司、姊妹公司或受共同控制的公司
- Certain PE and non-resident relationships also be covered
常设机构（PE）和一些非居民关系也包括在内。



2. WHAT TRANSACTIONS ARE COVERED? 包含哪些交易？

- Purchase/Sale of Supplies Goods & services
货物和服务的购买/销售
- Management / technical service fees
管理费 / 技术服务费
- Loans & interest
贷款与利息
- Royalties / license fees
特许权使用费 / 许可费
- Other transactions between related parties
关联方之间的其他交易



3. KEY REQUIREMENT/关键要求

- Transactions must follow the **Arm's Length Principle** — the same terms that independent parties would agree to.
交易应遵循独立交易原则——与独立各方将会同意的条件相近。
- Related-party transactions must be properly supported and documented.
关联方交易必须有适当的支持并有文件记录。
- If the pricing is outside the arm's length range, a **Transfer Pricing** adjustment will be applied.
如果定价超出独立交易范围，则需进行转让定价（TP）调整。

Transfer Pricing Summary: Any commercial or financial arrangement between related entities must reflect fair market value, backed by economic analysis and local documentation.

转让定价摘要： 关联实体之间的任何商业或财务安排，均须反映公平市场价值，并有经济分析和本地文档作为支持。

Distribution of income and expenses (Transfer Pricing)

收入和费用分配（转让定价）

Prakas No. 574 MEF.Prk.GDT / 第574号 MEF.Prk

5 Approved TP Methods | 5种认可的转让定价方法

- 1. Comparable Uncontrolled Price (CUP) Method:** Direct price comparison with independent third-party deals.
可比非受控价格法 (CUP) : 与独立第三方交易进行直接价格比较。
- 2. Resale Price Method:** Evaluates gross resale margin on controlled purchases.
再销售价格法: 评估受控采购的转售毛利率。
- 3. Cost Plus Method:** Measures arm's length markup added to direct/indirect costs.
成本加成法: 衡量在直接 / 间接成本上加成的独立交易加成率。
- 4. Transactional Net Margin Method (TNMM):** Compares net profit margin against comparable enterprises.
交易净利润法 (TNMM) : 将净利润率与可比企业进行比较。
- 5. Profit Split Method:** Allocates combined profits based on contributed functions / risks.
利润分割法: 根据各方贡献的职能 / 风险分配合并利润。

2-Step Fee Audit Framework | 两步式费用审计框架

- Step 1 — Benefit Test (Existence & Value):** Prove direct economic value, actual service delivery, non-duplication, and zero shareholder cost chargebacks.
第1步 — 利益测试（存在性与价值）: 证明具有直接经济价值、实际提供了服务、无重复收费，且没有股东成本转嫁。
- Step 2 — Arm's Length Pricing (Quantum):** Calculate reasonable market markup (Cost Plus / CUP) on cost allocation pools.
第2步 — 独立交易定价（金额）: 在成本分摊池上计算合理的市场加成（成本加成法 / CUP）。
- Audit Proof (TP File):** Supported by contracts, timesheets, deliverables, and local TP documentation.
审计佐证 (TP 档案) : 由合同、工时表、交付成果及本地 TP 文档支持。

The Benefit Test's Question: "Did the Cambodian entity actually receive a real, measurable economic or commercial benefit from this service?"
利益测试之问: “柬埔寨实体是否确实从该服务中获得了真实、可衡量的经济或商业利益？”

Arm's Length Pricing's Question: Assuming the service gave a real benefit, is the amount charged consistent with market prices between independent parties?
独立交易定价之问: 假设该服务确实带来了实际利益，所收取的金额是否与独立各方之间的市场价格一致？



AUDIT RISK WARNING: Step 1 (Benefit Test) is mandatory before Step 2 applies. Failing Step 1 results in 100% Expense Disallowance -> 20% TOI Tax Exposure + Penalties + Interest.
审计风险警示: 第2步适用前，第1步（利益测试）为强制性要求。未通过第1步将导致100%费用不予扣除 -> 20% TOI 税务风险敞口 + 罚款 + 利息。

Related Party & Transfer Pricing 关联方与转让定价

CHALLENGE | 挑战

- Management fees, intercompany loans, royalties, cost allocations, intercompany sales/purchases.
管理费、公司间贷款、特许权使用费、成本分摊、公司间销售 / 采购。

Main CAUSE | 主要原因

- Missing pricing support
缺少定价支持
- Limited evidence of actual service performance
缺乏实际提供服务的证据

GDT FOCUS | GDT 关注点

- Business purpose
商业目的
- Economic benefit
经济利益
- Arm's-length principle
独立交易原则
- Documentation
文档资料

TAX RISK | 税务风险

- Transfer pricing adjustment
转让定价调整
- Disallowed deduction
扣除项目不予认可
- Reassessment of related-party income
关联方收入被重新评定

SOLUTION | 解决方案

- Contract + Service Evidence
合同 + 服务证据
- + Pricing Support
+ 定价支持
- + Invoice + Payment
+ 发票 + 付款
- = Defensible Transaction
= 可辩护的交易

PREVENTION | 预防措施

Maintain transfer pricing documentation and periodic related-party review.
保存转让定价文档，并定期进行关联方审查。

QIP: FOB / Processing Manufacturing Service / CMT Overview (FOB制造模式 / 制造加工服务 / CMT模式概览)

Law on Investment (LOI) & GDT / GDCE Regulatory Framework for QIP Enterprises/柬埔寨《投资法》(LOI) 及国家税务总局 (GDT) / 海关总局 (GDCE) 针对 QIP企业 的监管框架

FOB MODEL (Free On Board) (全包模式)

An industrial production model in which a factory is responsible for the entire (complete) production chain.

一种工业生产模式，其中一家工厂负责整个（完整的）生产链。

- Material Ownership: Factory purchases & owns raw materials (duty-exempt Master List).
材料所有权：工厂采购并拥有原材料（免税总清单）。
- Revenue Scope: Full product price (Materials + Labor + Overhead + Profit Margin).
收入范围：产品全价（材 + 工 + 用 + 利润率）
- VAT & Customs: Import via State Charge; Export at 0% Zero-Rated VAT.
增值税与关税：通过国家承担税进口；出口适用0%零税率增值税。
- Tax Risk: Transfer pricing on material sourcing & inventory valuation.
税务风险：材料采购及存货计价方面的转让定价。

CMT MODEL (Cut, Make, Trim) (裁缝、车缝、整烫) 模式

a specific manufacturing/service arrangement in the **garment, textile, footwear, bag and hat** sectors under Cambodian CMT rules.

一种在柬埔寨 CMT 规则下，适用于服装、纺织、鞋类、箱包和帽类行业的特定制造 / 服务安排。

- Material Ownership: Overseas buyer supplies & owns materials (consignment).
材料所有权：境外买家提供并拥有材料（寄售）
- Revenue Scope: Service processing fee only (Cut, Make, Trim labor/overhead).
收入范围：仅为加工服务费（裁剪、缝制、整理的人工 / 间接费用）。
- VAT & Customs: The buyer's raw materials are imported by the CMT enterprise under the State Charge; 0% VAT on service fee.
增值税与关税：买家材料通过CMT企业国家承担税进口；服务费适用0%增值税。
- Tax Risk: Material loss/wastage unaccounted (import under the state charge); revenue under-declaration, transfer pricing for service income.
税务风险：材料损耗 / 损失未入账(按国家承担税进口)；收入少报；加工收入的转让定价。

PROCESSING MANUFACTURING SERVICES

制造加工服务模式

A manufacturing arrangement where an enterprise performs specified manufacturing, processing, assembly for another party under the actual contractual arrangement. Sectors:

Electronics, furniture, auto parts, steel pipes, belts.
一种制造安排：企业根据实际合同安排，为另一方进行特定的制造、加工、装配。行业：电子产品、家具、汽车零部件、钢管、皮带。

- Material Ownership: Overseas buyer supplies & owns materials (consignment).
材料所有权：境外买家提供并拥有材料（寄售）。
- Revenue Scope: Service processing fee
收入范围：加工服务费
- VAT & Customs: The buyer's raw materials are imported by the service QIP enterprise under the State Charge; 0% VAT on service fee.
增值税与关税：买家材料通过加工QIP企业国家承担税进口；服务费适用0%增值税。
- Tax Risk: Material loss/wastage unaccounted (import under the state charge); revenue under-declaration, transfer pricing for service income.
税务风险：材料损耗 / 损失未入账(按国家承担税进口)；收入少报；加工收入的转让定价。

QIP: FOB / Processing Manufacturing Service / CMT Obligations

(FOB制造模式 / 制造加工服务 / CMT模式义务)

Law on Investment (LOI) & GDT / GDCE Regulatory Framework for QIP Enterprises/柬埔寨《投资法》(LOI) 及国家税务总局 (GDT) / 海关总局 (GDCE) 针对 QIP企业 的监管框架

CORE INVESTMENT & CUSTOMS OBLIGATIONS

核心投资与海关义务

- Annual Certificate of Compliance (CoC): Must submit annual compliance report to CDC/PMIP to maintain QIP status and tax incentives.
年度合规证书 (CoC) : 必须向 CDC / PMIP 提交年度合规报告, 以维持 QIP 资格及税收优惠。
- Master List Import Control: Duty exemption & VAT State Charge apply strictly to approved CDC Master List raw materials, accessories & machinery.
主清单进口管控: 免税及增值税 State Charge 仅严格适用于 CDC 批准的主清单 (Master List) 内的原材料、配件及机器设备。
- Export Exclusivity: All State-Charged imported inputs must be processed into exported goods. Local diversion requires prior GDCE approval & duty payback.
出口专用性: 所有适用 State Charge 的进口投入品必须加工成出口货物。转为内销须事先获得 GDCE 批准并补缴关税。

CORE TAX & ACCOUNTING OBLIGATIONS

核心税务与会计义务

- Tax Exemption Period and Minimum Tax: Income Tax Exemption (3–9 years under Investment Law); Minimum Tax Exemption (1%) subject to submission of independent audit report.
免税期和最低税率: 所得税免税期 (根据投资法为3-9年) ; 最低税率 (1%) 需提交**独立审计报告**。
- Monthly/Annual Tax Declaration: Mandatory (such as TOS, FBT, WHT (domestic rental service fee) and monthly VAT (0% for exports, 10% for domestic scrap sales).
月度/年度税务申报: 强制性申报 (例如TOS、FBT、WHT (国内租赁服务费) 和月度增值税 (出口0%, 国内废料销售10%)) 。
- Verification of Inventory Report and ASYCUDA Data: Maintain monthly inventory records and verify export declarations in ASYCUDA with production reports.
库存报告和ASYCUDA数据核对: 维护月度库存记录, 并将ASYCUDA中的出口申报与生产报告进行核对
- Prepare financial statements under CIFRS for SMEs.
按 柬中小型企业国际财务报告准则编制财务报表。

EXECUTIVE TAKEAWAY — QIP GOVERNANCE HYGIENE: | 管理层要点——QIP 治理规范:

Whether operating under FOB, CMT, or Processing Manufacturing Service models, maintaining CDC CoC certification, securing GDCE approval for local sales/scrap, and filing annual independent audit are mandatory prerequisites to protect QIP incentives.

无论采用 FOB、CMT 还是制造服务模式, 保持 CDC CoC 认证、就内销 / 边角料取得 GDCE 批准, 以及提交年度独立审计报告, 均为保护 QIP 激励的强制性前提条件。

QIP: FOB / Processing Manufacturing Service/ CMT (FOB制造模式 / 制造加工服务 / CMT模式义务)

CHALLENGE | 挑战

- Unreconciled Customs vs GL vs Tax Return.
海关申报、总账与纳税申报表之间未能对账。
- Scrap & Wastage: Selling factory scrap or off-cuts locally without 10% Local VAT declaration.
边角料与损耗：在本地销售工厂边角料或下脚料，未申报10%本地增值税。
- Unapproved Local Sales/Write-Offs: Disposing of State-Charged raw materials or machinery without prior General Department of Customs and Excise (GDCE) and GDT approval.
未经批准的内销 / 核销：未事先取得柬埔寨海关与税务总局批准，即处置适用 State Charge 的原材料或机器设备。

MAIN CAUSE | 主要原因

- Operations: Disconnect between factory warehouse inventory logs, customs declarations, accounting GL and tax return.
运营：工厂仓库存货记录、海关申报、会计总账与纳税申报表之间脱节。
- Off-the-Books Scrap: Treating factory scrap sales as informal cash income rather than taxable local turnover.
账外边角料：将工厂边角料销售视为非正式现金收入，而非应税的本地营业额。

GDT FOCUS | GDT 关注点

- Material Balance Verification: Testing formula: Imported RM = Exports + WIP + Stock + Approved Wastage
物料平衡核查：测试公式：进口原材料=出口+在制品+库存+已批准损耗
- Demanding GDCE permits and Customs duty payback receipts for any local sale or asset write-off.
要求提供 GDCE 许可证及海关关税补缴收据，用于任何内销或资产核销。
- Demanding Tax invoices, Tax declarations, and formal destruction /write-off approval records for any local sales or asset disposals.
要求提供税务发票、纳税申报，以及正式的销毁 / 核销批准记录，用于任何内销或资产处置。

TAX RISK | 税务风险

- Duty & VAT State Charge Clawback: Immediate revocation of duty exemptions & VAT State Charge privileges.
关税及增值税 State Charge 追缴：立即撤销关税豁免及增值税 State Charge 优惠。
- Underdeclared Local Turnover: Reassessment of unrecorded scrap sales at local market rates
Obstruction Fines & Interest.
本地营业额少报：按本地市场价格重新评定未入账的边角料销售，并处以妨碍检查罚款及利息。

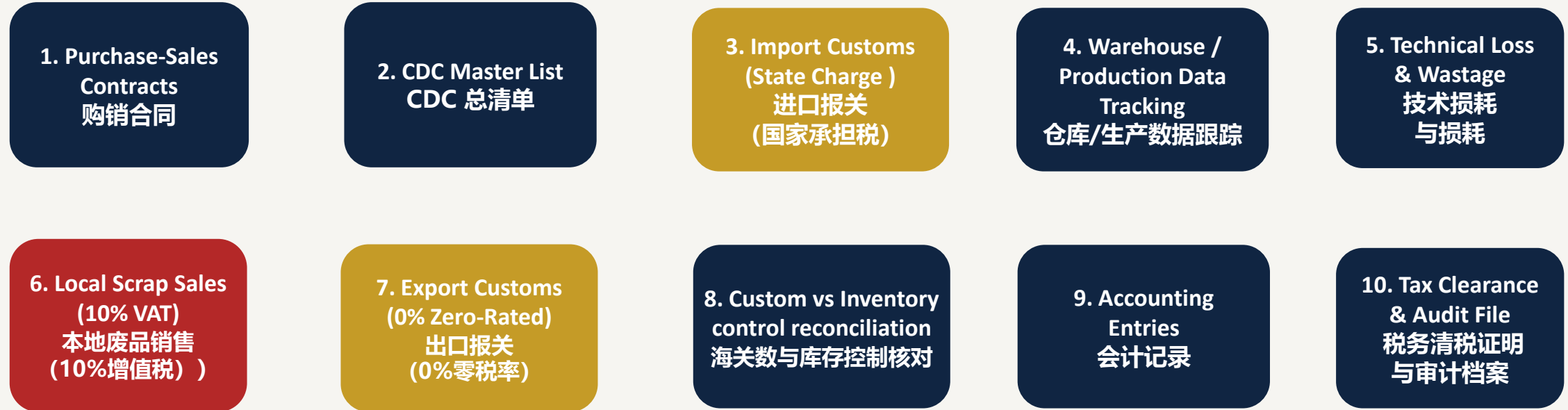
SOLUTION | 解决方案

- Maintain monthly Import & export reconciliation schedules with Customs declarations & B/L slips with GL and Tax return.
每月编制进出口对账表，将海关申报单及提单 (B/L) 与总账及纳税申报表进行核对。
- Formal Scrap Invoicing: Issue 10% VAT tax invoices for local scrap sales & obtain certified destruction permits.
规范的边角料开票：就本地边角料销售开具10%增值税税务发票，并取得经认证的销毁许可。
- GDCE Duty Payback Workflow: Apply to GDCE for local sale/write-off approvals and pay back duties BEFORE disposal.
GDCE 关税补缴流程：向 GDCE 申请内销 / 核销批准，并在处置之前补缴关税。

PREVENTION | 预防措施

- Integrated CDC Master List Logs: Implement real-time material balance tracking linking import permits to export orders.
整合的 CDC 主清单台账：实施实时物料平衡跟踪，将进口许可与出口订单相连接。
- Approved Technical Loss Ratios: Establish official CDC/Customs approved technical wastage allowance.
经批准的技术损耗率：确立经 CDC / 海关批准的官方技术损耗允许率。
- Inter-Department Governance: Mandatory joint GDT, customs, and supply chain sign-offs before asset movements.
跨部门治理：资产移动前，须经 GDT、海关及供应链共同签核。

QIP: FOB / Processing Manufacturing Service/CMT(FOB制造模式 / 制造加工服务 / CMT模式义务)



CORE QIP COMPLIANCE PRINCIPLE: | QIP合规核心原则:

QIP entities import raw materials under VAT State Charge / Duty Exemption and export finished goods at 0% Zero-Rated VAT. Any local scrap or unrecorded material diversion breaks this chain, incurring immediate 10% VAT, duty clawbacks, and 20% TOI reassessments.

QIP 实体在增值税 State Charge / 关税豁免下进口原材料，并以0%零税率增值税出口成品。任何本地边角料销售或未入账的材料转移都会破坏这一链条，导致立即征收10%增值税、追缴关税以及20%的 TOI 重新评定。

Payroll / Salary Tax / Fringe Benefits/ Fringe Benefit Tax

工资 / 工资税 / 附加福利 / 附加福利税

CHALLENGE | 挑战

- Salary, allowances, incentives, expatriate employees, directors, reimbursements
工资、津贴、奖励、外籍员工、董事、报销款项
- Distinguishing base salary vs. business reimbursements vs. taxable Fringe Benefits
区分基本工资、业务报销与应税附加福利
- Unmapped staff perks: housing, phone, utilities, vehicle usage, school fees & expat packages.
未梳理的员工福利：住房、电话、水电、车辆使用、学费及外籍员工待遇。

MAIN CAUSE | 主要原因

- Weak links between HR policy, payroll and Salary Tax filings
人力资源政策、工资与工资税申报之间联系薄弱
- Incomplete attendance / contract records
考勤 / 合同记录不完整
- Non-cash perks booked directly to operational GL accounts (Rent, Travel) without triggering FBT.
非现金福利直接记入运营类总账科目（租金、差旅），未触发附加福利税（FBT）。

GDT FOCUS | GDT 关注点

- Do payroll, contracts, GL accounts, TOS, and FBT returns tell one consistent story?
工资、合同、总账科目、工资税（TOS）及 FBT 申报表是否讲述一个一致的故事？
- Scanning administrative GLs (Rent, Utilities, Telephone) to unearth undeclared staff perks.
扫描行政类总账科目（租金、水电、电话），以查找未申报的员工福利。

TAX RISK | 税务风险

- Salary Tax underpayment
工资税少缴
- Disallowed benefit deduction
福利扣除不予认可
- Reassessment on expatriate allowances and Director remuneration.
外籍员工津贴及董事薪酬被重新评定。

SOLUTION | 解决方案

- Payroll Register ↔ Employment Contract
工资登记册 ↔ 劳动合同 ↔ HR / Attendance Records ↔ 人力资源 / 考勤记录
- ↔ Salary Tax Return ↔ Salary Payment
↔ 工资税申报表 ↔ 工资支付
- Fringe benefit policy ↔ Substantiate staff reimbursements with valid tax invoices and business logbooks ↔ FBT return
附加福利政策 ↔ 以有效税务发票和业务使用记录佐证员工报销 ↔ FBT 申报表

PREVENTION | 预防措施

- Monthly cross-check between payroll, HR records and Salary Tax filings.
每月对工资、人力资源记录与工资税申报进行交叉核对。
- Enforce HR-Tax benefit mapping SOP before signing employment contracts
签订劳动合同前，执行人力资源—税务福利对应（mapping）标准操作程序（SOP）。
- Monthly reconciliation across payroll, GL benefit accounts (Rent/Utilities...), and TOS/FBT
每月对工资、总账福利科目（租金 / 水电等）及 TOS / FBT 进行对账。

Fixed Assets / Inventory / Expense Control (固定资产 / 库存 / 费用控制)

CHALLENGE 挑战	MAIN CAUSE 主要原因	GDT FOCUS GDT 关注点
Listing-to-floor gaps: Discrepancies between Fixed Asset (FA) register and physical floor assets. 清单与现场差异: 固定资产 (FA) 登记册与实物现场资产之间存在差异。 Import vs. Local record gap: Missing customs permits for imported FA or improper invoices for local additions. 进口与本地记录差距: 进口固定资产缺少海关许可, 或本地新增资产的发票不合规。 Inventory & Expense tracking: Unverified physical stock balances, scrap write-offs, and expense documentation. 存货与费用跟踪: 实物库存余额、边角料核销及费用文件未经核实。	No physical tag audits: Absence of regular floor-to-register physical counts and asset tagging. 无实物标签盘点: 缺乏定期的现场对登记册实物盘点及资产标签管理。 Incomplete purchase files: Missing import declarations (ASYCUDA), bills of lading, or compliant VAT invoices. 采购档案不完整: 缺失进口申报单 (ASYCUDA)、提单或合规的增值税发票。 CapEx vs. OpEx confusion: Booking capital asset additions or major overhauls directly as operational expenses. 资本性支出与经营性支出混淆: 将资本性资产新增或重大大修直接列为经营费用。	Floor-to-register verification: Physical floor inspection matching tagged assets against tax FA schedules. 现场对登记册核查: 实地检查, 将带标签资产与税务固定资产明细表进行核对。 Import & Purchase audit: Cross-checking import customs declarations and local tax invoices against GL asset additions. 进口与采购审计: 将进口海关申报单及本地税务发票与总账资产新增项进行交叉核对。 Depreciation entitlement: Reviewing asset ownership proof, capitalization dates, and business usage. 折旧资格: 审查资产所有权证明、资本化日期及业务使用情况。
TAX RISK 税务风险	SOLUTION 解决方案	PREVENTION 预防措施
Depreciation disallowance: Rejection of depreciation deductions on unverified or undocumented assets. 折旧不予认可: 对未经核实或缺乏文件的资产, 拒绝其折旧扣除。 VAT Input rejection: Reassessment of input VAT claimed on local purchases lacking compliant tax invoices. 进项增值税被拒: 对缺少合规税务发票的本地采购所申报的进项增值税进行重新评定。	Floor-to-register audit: Perform bi-directional verification (FA Listing ↔ Physical Factory Floor). 现场对登记册审计: 进行双向核实 (固定资产清单 ↔ 实际工厂现场)。 Dossier completeness: Match PO ↔ Import Customs Declaration / Local Tax Invoice ↔ Payment Voucher. 档案完整性: 核对采购订单 (PO) ↔ 进口海关申报单 / 本地税务发票 ↔ 付款凭证。 Inventory & Asset reconciliation: Periodic physical counts, tagging controls, and formal write-off logging. 存货与资产对账: 定期实物盘点、标签控制及正式的核销记录。	Annual physical count: Conduct mandatory floor-to-listing physical counts for all fixed assets and inventory. 年度实物盘点: 对所有固定资产和存货强制进行现场对清单的实物盘点。 Compliant purchase SOP: Require valid GDT tax invoices or customs clearance prior to booking local/imported FA. 合规采购 SOP: 在入账本地 / 进口固定资产前, 要求提供有效的 GDT 税务发票或海关清关文件。 Tax return alignment: Reconcile accounting FA register with annual GDT tax return schedules monthly. 纳税申报表一致性: 每月将会计固定资产登记册与年度 GDT 纳税申报表附表进行对账。

CORE FIXED ASSET & EXPENSE COMPLIANCE PRINCIPLE:

固定资产与费用合规核心原则:

Every fixed asset must be physically verifiable from listing to floor and supported by complete tax evidence (import customs declarations or valid local VAT invoices). Unverified floor assets or missing purchase documentation result in immediate depreciation disallowances and input VAT rejections during GDT audits.
每项固定资产必须能够从清单到现场进行实物核实, 并有完整的税务证据 (进口报关单或有效的本地增值税发票) 支持。未经核实的现场资产或缺失的采购文件, 将在 GDT 审计中导致立即不予认可折旧及拒绝进项增值税。

Tax Audit Communication & Coordination (税务审计沟通与协调)

CHALLENGE 挑战	MAIN CAUSE 主要原因	GDT FOCUS GDT 关注点
Multiple respondents: Uncoordinated employees answering GDT auditors directly. 多个答复人: 未经协调的员工直接回答 GDT 审计人员。 Inconsistent facts: Conflicting verbal explanations and unaligned statements. 事实不一致: 口头解释相互冲突, 说法不统一。 Deadline failures: Missed response timelines leading to non-compliance penalties. 逾期未答复: 错过答复期限, 导致不合规罚款。 Uncontrolled files: Document releases without internal logging or review. 文件失控: 文件在没有内部登记或复核的情况下对外发放。	No document register: Absence of a master log tracking submitted records. 无文件登记册: 缺少跟踪已提交记录的主台账。 Missing Q&A log: No central repository recording GDT questions and official replies. 缺少问答记录: 没有集中存放 GDT 问题及官方答复的记录库。 Unclear ownership: Lack of a designated single audit point-of-contact. 责任不明: 缺乏指定的唯一审计联络人。	Response consistency: Evaluating if corporate answers are unified, controlled, and verifiable 答复一致性: 评估公司的答复是否统一、受控且可核实。 Audit trail completeness: Verifying document authorization and timely delivery. 审计轨迹完整性: 核实文件授权及及时提交情况。 Information control: Testing alignment between management claims and staff interviews. 信息控制: 测试管理层的说法与员工访谈内容是否一致。
TAX RISK 税务风险	SOLUTION 解决方案	PREVENTION 预防措施
Contradictory findings: Inconsistencies triggering auditor suspicion and tax adjustments. 相互矛盾的审计发现: 前后不一致引发审计人员怀疑及税务调整。 Extended audit duration: Prolonged field audits, increased administrative costs, and delays. 审计期延长: 现场审计时间延长、行政成本增加及延误。 Audit scope expansion: Escalation to comprehensive multi-year or multi-tax audits. 审计范围扩大: 升级为全面的多年度或多税种审计。	Single Audit Coordinator: Establish one official liaison for all GDT communications. 单一审计协调人: 设立唯一的官方联络人, 负责所有与 GDT 的沟通。 Master Document Register: Log every requested document, release date, and copy. 主文件登记册: 记录每一份被索取的文件、发放日期及副本。 Centralized Q&A Log: Track all inquiries, draft answers, and formal submissions. 集中问答记录: 跟踪所有询问、答复草稿及正式提交内容。 Management Review: Mandatory executive approval before external document release. 管理层复核: 对外发放文件前, 必须经高管批准。	Pre-audit setup: Appoint audit coordinator and initialize registers prior to audit commencement. 审计前准备: 在审计开始前, 任命审计协调人并建立登记册。 Strict communication SOP: Prohibit direct, unvetted staff interactions with tax officers. 严格的沟通 SOP: 禁止员工未经审核直接与税务官员接触。 Staff alignment briefing: Brief key departmental heads on communication protocols and escalation paths. 员工统一口径简报: 向各部门主管说明沟通规程及升级上报路径。

CORE TAX AUDIT COMMUNICATION & COORDINATION PRINCIPLE:
税务审计沟通与协调核心原则:

All communications and document submissions to the GDT must be strictly funneled through a single designated Tax Audit Coordinator, supported by a master Document Register and Q&A Log. Uncontrolled staff responses and inconsistent explanations trigger expanded audit scopes, suspicious risk findings, and severe tax reassessments.
向 GDT 提交的所有沟通及文件, 必须严格通过一名指定的税务审计协调人统一办理, 并以主文件登记册和问答 (Q&A) 记录簿为支撑。员工未经控制的答复和前后不一的解释, 会引发审计范围扩大、可疑风险的审计发现以及严重的税务重新评定。

Tax Audit Issue → Solution Matrix (税务审计问题 → 解决方案对照表)

Tax Audit Issue 税务审计问题	Main Cause 主要原因	Tax Impact 税务影响	Corrective Action 纠正措施	Preventive Control 预防控制
Revenue mismatch 收入不一致	GL vs tax return gap 总账与纳税申报表存在差异	Under-declared income 少报收入	Reconcile GL to tax filings 将总账与纳税申报对账	Monthly reconciliation 每月对账
VAT issues 增值税问题	Missing / invalid invoices 发票缺失 / 无效	Disallowed input VAT 不允许进项增值税	Rebuild evidence chain 重建证据链	Invoice checklist at receipt 收到发票时核对清单
WHT issues 预提税问题	No review of cross-border payment 不审查跨境支付	WHT underpayment 少缴预扣税	Reassess payment classification 重新评估付款分类	Tax review before payment 付款前进行税务审查
Related-party transactions 关联方交易	No pricing support 缺少定价支持	Transfer pricing adjustment 转让定价调整	Prepare pricing documentation 准备定价文档	Periodic related-party review 定期进行关联方审查
Inventory differences 存货差异	Weak stock control 库存控制薄弱	Reassessed cost of goods 销货成本重新评定	Physical count & reconcile 实物盘点与核对	Periodic inventory review 定期进行存货审查
QIP documentation gaps QIP 文件缺口	Incomplete incentive records 激励记录不完整	Loss of incentive / adjustment 失去激励 / 调整	Compile QIP evidence file 整理 QIP 证据档案	QIP compliance review QIP 合规审查
Payroll inconsistencies 工资不一致	HR data/ payroll / tax mismatch 人事数据 / 工资 / 税务不匹配	Salary Tax underpayment 少缴工资税	Cross-check payroll to filings 核对工资单与申报文件	Monthly payroll review 每月工资审查

Prevent Tax Audit Issues Before the Audit Happens

在审计发生之前预防税务审计问题

MONTHLY | 每月

- 1 GL-to-tax reconciliation
总账与税务对账
- 2 VAT review
增值税审查
- 3 WHT review
预提税审查
- 4 Payroll / Salary Tax/ Fringe Benefit/ FBT/ review
工资 / 工资税 / 附加福利 / FBT 审查
- 5 Documentation review
文件审查

QUARTERLY / PERIODIC | 每季度 / 定期

- Customs reconciliation
海关对账
- Inventory review
存货审查
- QIP compliance review
QIP 合规审查
- Related-party review
关联方审查
- Contract tax review
合同税务审查
- Tax risk register update
税务风险登记册更新
- Supporting-document completeness
佐证文件完整性

Prevention is better than audit defense.
预防胜于审计答辩。

Key Takeaways & Final Message

关键点与结语

1 Know Your Tax Risk
了解税务风险

2 Reconcile Your Data
核对数据

3 Prepare Your Evidence
准备证据

4 Control Your Communication
掌控沟通

5 Prevent Recurring Issues
防止问题重复发生

6 Maintain Continuous Compliance
保持持续合规

Tax Audit Readiness is not an event. It is a continuous management process.

税务审计准备不是一次性事件，而是一个持续的管理过程。

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