

十
打开门来做生意，
不怕客人来询问，
不怕审计师来追问
最怕是税务官员来盘问



A few minutes to understand what is
TAX AUDIT



几分钟带您快速了解什么是
税务稽查



What Is Tax Audit?

- To examine the taxpayer's business records & financial affairs.
- To ensure the right amount of income is declared & tax payable is computed and paid in accordance with tax laws and regulations.

什么是 税务稽查?

- 审核纳税人
生意纪录和财务
上的公正性.
- 确保报上正确收
入和付上税额都
符合税务上条列
和规定



OBJECTIVE
目的

to encourage **voluntary compliance** with tax laws and regulations



鼓励纳税人**自觉遵守**税务条例的规定

to ensure that a **higher tax compliance rate** is achieved under the Self Assessment System

确保纳税人在自我报税中的**信息是高度遵守**税务条例



to ensure that the **correct amount of income has been reported** and the **right amount of tax has been paid** in accordance with tax laws and regulations

确保报上**正确收入**和付上**税额**都符合**税务上**条例和规定



to **educate and create awareness** in taxpayers towards their rights and responsibilities under the provisions of the ITA

这也能**教育**纳税人让他们知晓自己的**权利**和**责任**



Types of Tax Audit

税务稽查方式

Field Audit
实地审计

TAX
AUDIT

Desk
Audit
案头审计



Difference between **desk audit** & **field audit** 桌面式与现场式稽查有什么不同



Desk Audit

- Held at IRB's office
- Concerned straightforward issue/ tax adjustment
- Checking all information on income & expenses and various types of claims made by taxpayer in his income tax return



Field Audit

- Takes place at taxpayer's premise
- Examines taxpayer's business records

简单来说案头审计税务官员会在办公楼执行税务，通常问题会很直接明了。
相反的实地审计的会在贵公司审核，这包括了生意记录。



Scenario:

An audit finding discovered that there has been an understatement or omission of income.

如果在审核发现有少/没报足收入将会面对罚款

Penalties will be imposed:

- Under Section 113(2) of Income Tax Act 1967 is at a rate of 45% of the tax undercharged
罚款金额是少报收入的45%
- Director General (DG) may exercise his discretionary powers under Section 124(3) of the ITA 1967 to reduce or eliminate the penalty
税务总监是有权利减少或豁免罚款的
- If taxpayers commits a repeated offences will be subject penalty under Section 113(2) of the ITA at a rate of 55% of the tax undercharges
重犯者，罚款金额是少报收入的55%



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http://phl.hasil.gov.my/pdf/pdfam/TAX_AUDIT_FRAMEWORK_2019_20200827.pdf

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