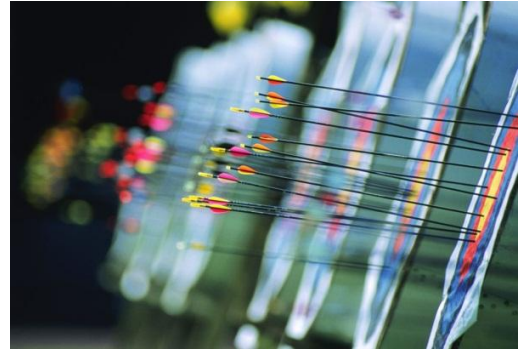


税务快讯

国税总局部署 2015 年 税务稽查工作



2015 年 3 月，国家税务总局召开 2015 年全国税务稽查工作会议，就 2015 年全国范围内税收专项检查工作有关行业税收检查项目和时间安排等事宜进行部署。

检查项目

行业税收检查项目分为指令性和指导性两大类。除此以外，各地税务机关在实践中也可根据其实际情况将其他行业纳入其检查范围。

指令性检查项目 - 各地税务机关必须检查的项目包括：

- 出口退（免）税企业；
- 黄金交易企业；
- 资本交易。

指导性检查项目 - 各地税务机关可以选择以下项目进行检查：

- 房地产及建筑安装业；
- 高收入者个人所得税；
- 盈利性教育培训机构。

其他检查项目 - 这些项目由各地税务机关自主决定。以上海为例，以下项目将纳入上海地区 2015 年的税务检查范围：

- 电子商务；
- 成品油经销企业；
- 商业批发与零售；
- 汽车维修与保养（4S 店）；
- 重点税源（首批包含 100 家企业的重点税源检查已在二月中旬启动，预计下半年启动第二批重点税源检查）；
- 金融行业、房地产业、国有企业高级管理人员和律师等的个人所得税稽查。

我们同时了解到，部分其它地区的税务机关亦将重点税源与大企业作为今年的检查对象，但在具体实施方面各地会各有侧重。

时间安排

全国范围内的检查工作分三个阶段进行：

- 部署阶段（3 月）- 各地税务局应于 3 月 31 日前，将部署检查工作的正式文件报送总局稽查局。
- 实施阶段（4 月至 11 月）- 各地税务局应于 6 月 30 日前将半年工作总结报送总局稽查局。
- 总结阶段（11 月至 12 月）- 各地税务局应于 11 月 30 日前将年度总结报送总局稽查局。

观察

结合近一两年国内税务机关对企业向海外支付服务费和特许权使用费项目开展的一系列检查情况，可以预见此类对外支付项目很可能继续成为今年税务检查中被重点关注的事项之一。涉及对外支付项目的以下问题常常会引发征纳双方的争议：

- 向海外支付的款项是否可在计算应纳税所得时扣除；如果可以扣除，应在哪一年度进行扣除；
- 境内支付人是否需要扣缴相应的所得税或流转税；如果需要扣缴，则扣缴义务应于何时产生；
- 对于未扣缴或未足额扣缴的税款，应如何适用滞纳金或罚款规定。

建议

属于检查项目范围内的企业应密切关注相关动态，并建议考虑通过自查的方式排查涉税风险点，以确保风险防范措施和支持文档的到位。对于法规规定较为模糊，易引起争议的领域可考虑事先征求专家意见。

对于已经被税务机关实施检查的企业，应该以积极配合的态度协助税务检查工作的推进，对税务机关提出的询问作出清晰和合理的回应。检查过程中，企业尤其应注意妥善处理潜在的税企争议事项，对税企分歧宜尽早予以重视并向税务机关进行适当的说明，从而争取税务机关对企业处理意见的理解和认同。企业若以消极方式应对分歧，拖延至稽查工作底稿提交之后才进行相关的解释或说明工作，则将贻误最佳的沟通时机，给企业带来不利影响。

如您有任何问题，请联系：

华东区

上海

蒋敬年

合伙人

+86 21 6141 1465

jinjiang@deloitte.com.cn

王葆春

资深顾问

+86 21 2316 6856

betwang@deloitte.com.cn

华北区

北京

曹菲

合伙人

+86 10 8520 7525

fcao@deloitte.com.cn

李辉

经理

+86 10 8512 4128

sunli@deloitte.com.cn

华南区

香港

李晓晖

合伙人

+852 2238 7881

samxhli@deloitte.com.hk

广州

潘赤锋

总监

+86 20 2831 1027

jasonpan@deloitte.com.cn

华西区

重庆

汤卫东

合伙人

+86 23 8823 1208

ftang@deloitte.com.cn

任保民

总监

+86 23 8823 1218

baoren@deloitte.com.cn

[主页](#) | [Add Deloitte as a safe sender](#)



德勤华永会计师事务所（特殊普通合伙）

中国 上海

延安东路 222 号

外滩中心 30 楼

Deloitte（“德勤”）泛指德勤有限公司（一家根据英国法律组成的私人的担保有限公司，以下称“德勤有限公司”），以及其一家或多家成员所。每一个成员所均为具有独立法律地位的法律实体。请参阅 www.deloitte.com/cn/about 中有关德勤有限公司及其成员所法律结构的详细描述。

隐私

感谢您对德勤中国服务的关注。德勤中国希望可以继续使用您的个人资料（特别是姓名及联系信息），以向您发送市场和政策最新动态，以及由德勤中国举办、赞助或宣传之研讨会及其他活动的邀请函。如您日后不希望收到由德勤中国发出的信息，请回复电邮并在邮件主题栏中填上 "Unsubscribe"。

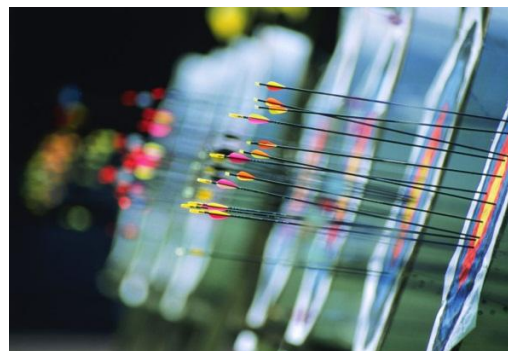
如欲更新您的个人资料，请点击[此处](#)。

德勤中国泛指德勤·关黄陈方会计师行（香港）、德勤·关黄陈方会计师行（澳门）、德勤华永会计师事务所（特殊普通合伙）（中国大陆）以及其于香港、澳门及中国大陆从事业务之关联机构。

© 2015 德勤·关黄陈方会计师行（香港）、德勤·关黄陈方会计师行（澳门）、德勤华永会计师事务所（特殊普通合伙）（中国大陆）版权所有
保留一切权利

Tax Newsflash

SAT Issues Tax Audit Plans for 2015



Following a meeting held in March 2015, China's State Administration of Taxation (SAT) issued the nationwide tax audit plans for 2015. The plans set out the main sectors/industries that will be subject to an audit during calendar year 2015, as well as the timetable for local tax bureaus to provide reports to the SAT.

Audit targets

Audit targets are divided into two categories: mandatory and "instructive" (the latter being sectors/industries where the SAT recommends that audits be conducted). In addition, the local tax bureaus have discretion to carry out tax audits on taxpayers in other sectors/industries.

Mandatory targets - The local tax bureaus must select taxpayers from each of the following categories:

- Enterprises engaged in the export business that enjoy VAT/consumption tax exemptions or refunds;
- Enterprises conducting transactions in the gold sector (e.g. sales and purchase of gold); and
- Taxpayers conducting capital-related transactions (e.g. share transfers).

Instructive targets - The local tax bureaus have discretion to select taxpayers from one or more of the following categories:

- Taxpayers engaged in the real estate/construction business;
- High-income individuals (for individual income tax audits); and
- Enterprises engaged in the education/training business for profit.

Discretionary targets - The local tax bureaus often expand or refine the scope of audit targets. For example, in addition to the six categories in the national plan, the Shanghai tax bureau has added following industries/taxpayers:

- E-business;
- Oil trading;
- General wholesale and retailing;
- Auto maintenance and repair;
- "Key taxpayers," i.e. enterprises that are considered to contribute a comparatively larger share of government tax revenue (a first batch of key taxpayers (that includes 100 Shanghai companies) was selected for audit in mid-February and a second batch is expected after June); and
- Senior management in the financial and real estate industries or state-owned enterprises and lawyers.

Some other local tax bureaus also list key taxpayers and large businesses as their audit targets while the detailed actions and focus may vary from location to location.

Schedule of audit

The nationwide tax audit is divided into three stages:

- Planning (March) - Provincial tax bureaus submit their plans to the SAT Tax Audit Bureau (TAB) by 31 March 2015.
- Implementation (April - November) - A mid-term report must be submitted to the TAB by 30 June 2015.
- Conclusion (November - December) - A final report must be submitted to the TAB by 31 November 2015.

Observations

Given the intensified scrutiny by China's tax authorities on service fee and royalties payments made overseas, these payments likely will be one of the most relevant items in tax audits.

Some common issues relating to outbound payments include the following:

- Whether and when a payment made overseas is deductible for enterprise income tax purposes;
- Whether and when the domestic payer should withhold income tax and/or indirect tax on behalf of the overseas party; and
- How the penalty and/or late payment surcharges should be applied for any under-withheld taxes.

Recommendations

Companies falling within the scope of the tax audit plan should closely monitor the progress and may wish to conduct self-reviews to ensure that risk areas are addressed and that appropriate supporting documentation is available. Professional assistance may be required for controversial issues where guidance is limited.

If a tax audit has been initiated, the company should cooperate with the audit officials and respond to any queries in an open, consistent and coordinated manner, and attention must be paid to areas where there are signs of possible disagreements with the officials on the company's positions. Instead of waiting for issues to be incorporated in the tax audit report, companies should communicate and explain their tax positions as early as possible to seek consensus from the audit officials.

If you have any questions please contact:

Eastern China

Shanghai

Mike Jiang

Partner

+86 21 6141 1465

jinjiang@deloitte.com.cn

Betsy Wang

Senior Advisor

+86 21 2316 6856

betwang@deloitte.com.cn

Northern China

Beijing

Fenny Cao

Partner

+86 10 8520 7525

fcdo@deloitte.com.cn

Sunny Li

Manager

+86 10 8512 4128

sunli@deloitte.com.cn

Southern China

Hong Kong

Sam Li

Partner

+852 2238 7881

samxhli@deloitte.com.hk

Guangzhou

Jason Pan

Director

+86 20 2831 1027

jasonpan@deloitte.com.cn

Western China

Chongqing

Frank Tang

Partner

+86 23 8823 1208

ftang@deloitte.com.cn

Bao Min Ren

Director

+86 23 8823 1218

baoren@deloitte.com.cn

[Homepage](#) | [Add Deloitte as a safe sender](#)



Deloitte Touche Tohmatsu Certified Public Accountants LLP

30/F Bund Center

222 Yan An Road East

Shanghai 200002, China

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/cn/en/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

[Privacy](#)

Thank you for your interest in Deloitte China services. Deloitte China would like to continue to use your personal information (in particular name and contact details) for the purpose of sending you marketing and regulatory updates, invitations to seminars and other events organized, sponsored or promoted by Deloitte China. If you do not wish to receive further communications from Deloitte China, please send a return email to the sender with the word "Unsubscribe" in the subject line.

If you would like to update your personal information, please click [here](#).

Deloitte China refers to Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland and their respective affiliates practising in Hong Kong, Macau and the Chinese Mainland.

© 2015 Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, and Deloitte Touche Tohmatsu Certified Public Accountants LLP in the

