

行政院及所屬各機關出國報告

(出國類別：其他)

參加亞洲稅務行政暨研究組織
第五屆聯合訓練計畫報告

出國人：財政部財稅人員訓練所

教務組 組長

洪慧珊

出國地點：泰國

出國日期：96.6.18-96.6.22

報告日期：96.12

參加亞洲稅務行政及研究組織
第五屆聯合訓練

摘 要

亞洲稅務行政暨研究組織(Study Group on Asia Tax Administration and Research，簡稱 SGATAR)成立於 1970 年，為亞洲地區賦稅官員所組成之國際性賦稅研究組織。我國係於 1996 年第 26 屆年會中獲通過成為該組織之會員體。目前該組織計有 13 會員體，包括澳洲、中國大陸、香港特別行政區、印尼、日本、韓國、馬來西亞、紐西蘭、菲律賓、新加坡、泰國、越南及中華台北。

亞洲稅務行政暨研究組織除每年由各會員國輪流主辦年會外，另自 1999 年起每年召開工作階層會議並於 2002 年召開第 1 屆訓練機構首長會議，2003 年舉辦第 1 屆聯合訓練計畫。依據 2006 年第 36 屆年會決議結論，泰國規劃辦理第 5 屆聯合訓練計畫。會議期間為 2007 年 6 月 18 日至 22 日，訓練主題為「現金交易產業之課稅」(Taxation of Cash Incentive Business)。

在此次訓練當中，可加強瞭解 SGATAR 會員體近年來對現金交易產業之課稅上各國發展情形、面臨之挑戰，另在稅務行政面待加強改善之思考，各會員體相互交換心得，並汲取他國經驗。

參加亞洲稅務行政及研究組織
第五屆聯合訓練
訓練心得報告

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壹、前言

SGATAR 組織於 1970 年成立，現有 13 個會員，我國於 1996 年加入，係亞太地區賦稅官員組成之國際性賦稅研究組織，每年由各會員輪流主辦年會，並就特定之稅務問題作深入研討，其目標在增進會員國間稅務行政制度之改善，追求亞太地區之租稅整合，以建立有助於貿易投資之租稅環境。

此外，該組織自 2002 年起，就最新稅務議題，每年由會員輪流辦理聯合訓練計畫，第 1 屆、第 2 屆、第 3 屆及第 4 屆聯合訓練計畫已分別於馬來西亞、中國大陸、新加坡及中華台北舉行。該項聯合訓練現已成為亞洲地區稅務官員訓練及交流之平台，對於現行租稅規避稅負之查緝及提升查核技術之精進，有許多助益。

去年，本所接辦第四屆聯合訓練計畫，成果十分豐碩，深深獲得參訓國學員高度肯定，爰獲得機會，將於今年度九月辦理 SGATAR 工作階層會議，目前已確定討論議題為「移轉訂價」。

今年度 SGATAR 聯合訓練，在泰國舉辦，訓練期間自 2007.6.18 至 6.22 共計一週，訓練主題為「現金交易產業之課稅」(Taxation of Cash Incentive Business)。我國由於去年辦理第 4 屆聯合訓練計畫時與各會員體所建立的良好情誼，爰泰國主辦單位同意中華台北增派參訓學員一名，因而本人有機會代表財訓所參加第 5 屆該項訓練，得以觀摩其他國家辦理國際性訓練之作法。

貳、參訓人員及訓練經過

本次參加亞洲稅務行政暨研究組織第 5 屆聯合訓練，計有來自 13 會員國共 27 位代表參加。此外，經濟合作暨發展組織(the Organization for Economic Co-operation and Development, 簡稱 OECD)賦稅政策及管理中心為加強與 SGATAR 合作關係，亦派遣資深專家顧問 Mr. Matthijs Alink 擔任講師。

SGATAR 聯合訓練著重於查核實務經驗交換，主要目的在於增進會員國間稅務行政制度之改善，追求亞太地區之租稅整合，以建立有助於貿易投資之租稅環境。因此，各會員國推派訓練代表包括中階層主管及工作階層人員，我國參與訓練人員為本所教務組組長洪慧珊，以考察其他國家辦理國際性訓練為主；另賦稅署參訓代表為專員李鳳美及台北市國稅局為稅務員王文龍二位，以觀摩其他國家課稅實務為主。此次，主辦國已預先規劃接送機服務，訓練地點選擇距曼谷市區約 1 小時車程的玫瑰園河邊飯店(Rose Garden Riverside)，該訓練地點係坐落在一座泰國傳統風格的主題公園內，且住宿飯店具備完整會議機能、現代化各項設備，整體環境呈現濃郁泰國傳統特色，為許多區域性及國際性會議或研討會喜歡選擇的地點。

各國參訓代表於 6 月 17 日下午陸續到達玫瑰園飯店，之後於晚間進入 Rose Garden 一處湖邊餐廳用餐，期間各會員國參訓代表開始相互認識，本人很幸運的見到去年(2006 年)前來本所參加第 4 屆 SGATAR 聯合訓練的泰國稅務局官員代表 Ms. Wallapa Siraprapapong 這位老朋友，她在此次訓練當中擔任訓練觀察員，接下來幾天也特別受到她的接待及關懷。

訓練第一天上午由泰國稅務總局局長 Sanit Rangnoi 簡短致歡迎詞開場後，即交由 OECD 資深專家顧問 Mr. Matthijs Alink 主持，首先各國與會代表簡短自我介紹，旋進入本次訓練主題總體概述。這期間將針對如何對現金企業課稅之主要議題，作為期 5 天密集的研討與經驗交流，全程採英語進行，訓練方式採研討會型態進行，參訓學員可就相關議題於課程中隨時進行提問。本次課程師資除 OECD 稅務專家外，並包含來自澳洲稅務局助理委員 Mr. Darryl Richardson、韓國個體稅務局電子資料處理中心副組長 Mr. Won Bong CHOI、日本稅務大學助理教授 Mr. Naoyasu SUNATA、泰國稅務局地方稅務處長 Ms. Wanna Navapokin、泰國稅務總局稅務專家 Miss Dadanee Vuthipadadorn。

叁、訓練內容

所謂 Cash Incentive Business 係指企業行號透過現金收付進行之交易行為，包含信用卡交易，稅務機關對該產業查核課稅存在是否逃漏稅問題及風險。該產業例如：餐館、攤販、計程車行、清潔公司等。

在課程安排上包括：「對於 Cash Incentive Business 總覽」3 小時；「課稅依從議題- 核課方式及運用在風險管理技巧」3 小時；「課稅依從議題- 運用 IT 資料庫追蹤現金交易企業」3 小時；「課稅依從議題- 對現金交易企業之檢查」3 小時；「課稅依從議題- 對納稅義務人之租稅教育」3 小時；「課題研討 workshop」3 小時等。由 Mr. Matthijs Alink 將 OECD 最新觀念導入，說明目前各國稅務機關在面對複雜課稅環境應有的新認識及課稅技

巧，以此議題開啟未來五天的討論。在整體課程之後，另安排各會員國簡報說明其現行賦稅政策及相關法規、查核技巧及證據法則、租稅效果等。

肆、訓練心得

本人有多年籌辦國際性訓練經驗，惟此次有幸奉派觀摩泰國主辦類似訓練經驗，茲將第4屆及第5屆SGATAR聯合訓練辦理過程，包括人力資源運用、課程安排、參觀活動等特色，條列比較表如下，作為未來本所辦理國際班之參考：

項目	4 th SGATAR JTP	5 th SGATAR JTP
主辦單位	中華台北 財政部財稅人員訓練所	泰國 稅務總局
人力資源	<ul style="list-style-type: none"> • 輔導團成員：22 人 【參與課程&生活照顧】 • 財訓所同仁：27 人 【行政規劃執行事務】 	<ul style="list-style-type: none"> • 觀察員：8 人參與課程 • 稅務總局所屬國際事務部門：50 人【行政規劃執行事務】 • 稅務總局所屬訓練單位： 【協助訓練執行】 • 宣達兼典禮/活動司儀：3 位 <ul style="list-style-type: none"> ➢ 1 位負責課程全程、開結訓典禮 ➢ 1 位晚會&行程異動 ➢ 1 位活動 Guide <p>【英語流利】</p>
訓練期間	95.10.17-96.10.27 (11 天)	96.6.18-96.6.18 (5 天)
氣候	十月天氣候宜人	六月雨季、氣候尚宜
參訓會員國	10 會員國 21 位	13 會員國 27 人 (其中澳、韓學員兼講師)
講座	使用名稱：Instructor/Lecturer 講座來自：OECD(澳洲籍)、美國、	使用名稱：Resource Person 講座來自：OECD(法國籍)、

	日本、新加坡、台灣	澳洲、日本、韓國、泰國
議題	Criminal Investigation 犯罪偵查	Taxation of Cash Incentive Business 現金交易產業之課稅
課程內容	<ul style="list-style-type: none"> ● Tax avoidance cases through transfer pricing conducted by multi-national enterprises.(日) ● The application of IT when searching for misconduct, violations or fraud regarding seized electronic equipment and data (新) ● Information exchange for efficient tax auditing(澳) ● Overall Introduction of Chinese Taipei Tax System ● Business Income Tax(Taipei) ● Individual Income Tax(Taipei) ● Special tax investigation and auditing techniques on abnormal cases(Taipei) ● VAT(Taipei) ● Biometric IDs and Certified Software in VAT & GST(美) 	<ul style="list-style-type: none"> ● Overview of Cash Intensive Business ● Tax Compliance Issues <ul style="list-style-type: none"> ➢ Audit and verification strategies and the use of risk management techniques ➢ The use and application of IT in monitoring the cash intensive business(韓) ➢ Supervision of cash intensive business ➢ Taxpayer education strategies ➢ Current practice in taxing the cash intensive business trends and challenges
課程研討方式	<ul style="list-style-type: none"> • 各國簡報 • 小組討論(study case) • 專題演講 (Speech) • 座談會(seminar) 	<ul style="list-style-type: none"> • 各國簡報 • 小組討論(workshop)
開訓典禮	<ul style="list-style-type: none"> • 生活介紹(Orientation)：1h • 開訓致詞 by DG：1h • Photo Session：15 Min 	<ul style="list-style-type: none"> • 生活介紹(Orientation)：無 • 開訓致詞 by DG：15 Min • Photo Session：15 Min
歡迎晚會	露天園區歡迎晚宴	<ul style="list-style-type: none"> • 隆重的傳統泰國迎賓典禮 【大象引領、湖邊庭園餐廳、船塢美食、傳統歌舞音樂】
住宿	財訓所宿舍【簡單】	飯店【豪華】

		(距曼谷 1 小時車程、主題公園內之五星級飯店，具備完整會議機能、用餐地點多處且具特色)
膳食	財訓所餐廳 地方美食 【11 天餐飲】	飯店自助餐 (泰式、中式) 【5 天餐飲】
機關參訪	<ul style="list-style-type: none"> • 財政部財稅資料中心 • 台北市國稅局 • 北區國稅局花蓮分局 	無
傳統名勝參訪	<ul style="list-style-type: none"> • 故宮/陽明山國家公園 • 台北附近景點 (淡水漁人碼頭、龍山寺、中正紀念堂、中華手工藝品館等) • 太魯閣國家公園 	<ul style="list-style-type: none"> • 人物蠟像 Museum • 傳統手工藝 Museum • 傳統水上市場、泰國傳統廟宇 (搭傳統木船)
評論	<ul style="list-style-type: none"> • 訓練課程型態較活潑輕鬆，時數較長 • 透過豐富的各地參訪，使各國學員體驗文化特色，留下印象深刻 相較下，參訪活動豐富許多。 • 外語人才 & 人力資源有限，運作備極辛苦 • 經費運用嚴謹，許多部分需依賴本所同仁自行辦理，不夠整體專業性 • 講座未全程參與課程 • 住宿訓練所，庶務性事務之處裡未外包 • 邀請多位高階官員參與，包括部長、次長、本所王所長、賦稅署張署長、五區國稅局長、各國駐華代表等 • 整體有序 • 會員間及與地主國間，交流時間充足，情誼深植 • 整體行程密集緊湊 	<ul style="list-style-type: none"> • 訓練課程型態類似會議較正式，惟時數短 • 訓練地點傳統文化特色濃郁，讓各會員體印象深刻 • 外語人才 & 人力資源充足，效率良好 • 經費運用較具彈性，委外代辦事務多，專業性表達較佳 • 除日本講座外，其餘講座全程參與課程討論 • 五星飯店住宿，節省許多人力工作人員及觀察員均住宿於飯店 • 高階官員參與少，DG 僅開訓致詞及歡迎餐會，DDG 負責結訓致詞及結訓餐會 • 整體有序 • 會員間及與地主國間，交流時間不足 • 整體行程時間較寬鬆及悠閒

陸、感想及建議

- 一、人力資源配置：泰國方面主辦機關由稅務總局負責，由其隸屬之國際事務之部門負責規劃課程內容、講師及學員的邀請聯繫作業，訓練部門負責一般性事務之接洽聯繫。負責接待及引導課程進行之國際事務部門人員，全程穿著制服，個個英語流利。未特別配置接待人員，或因全程活動均在相當具泰國傳統特色的主題公園-玫瑰園河邊飯店(Rose Garden Riverside)進行，安全性及隱密性佳，因此，讓參訓者自由享受飯店設施。
- 二、本所過去辦理國際性訓練課程，訓練期間大多介於二週至三週，惟參考國際性作法，期間或可縮短，以利國外學員時間安排。
- 三、國際訓練課程內容之安排，可加強要求本地及外國學員提出簡報，一方面可供經驗分享，另一方面增加彼此間認識及互動。此外，並安排分組討論方式，更可促進學員間彼此心得分享。

附件一

- About the 5th JTP 2007

Background :

Topic : Taxation on Cash Intensive Business

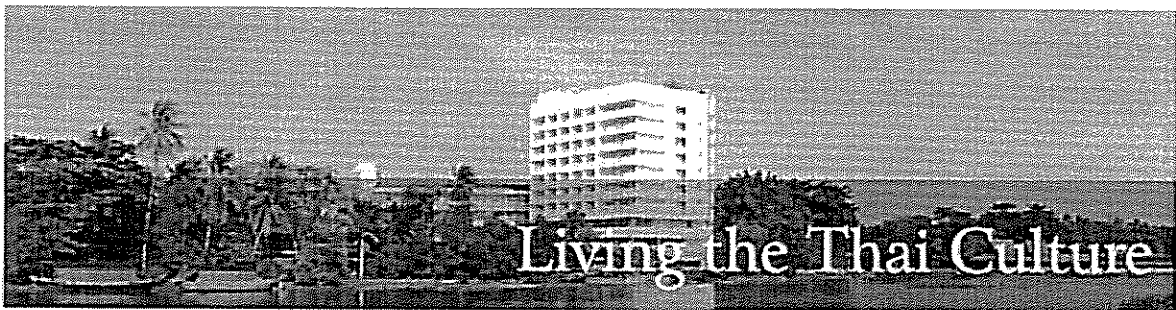
Period : 18-22 June 2007 (5 days)

The Study Group on Asian Tax Administration and Research (SGATAR) was established in 1970 as a forum to discuss issues related to tax administration.

Over the years SGATAR has grown to include 13 members: Australia, China, Hong Kong SAR, Indonesia, Japan, Korea, Malaysia, New Zealand, Philippines, Singapore, Chinese Taipei, Thailand and Vietnam.

The Joint Training Programme (JTP) for SGATAR members was first held in Malaysia in 2003. Thailand is honoured to host the 5th Joint Training Programme in 2007

Venue : Rose Garden Riverside, Nakhon Pathom, Thailand



This beautifully landscaped 70-acre botanical park by the Ta Chine River is located just outside Bangkok and has provided entertainment, relaxation, golfing, accommodation and a place to meet since 1962. Culture, tradition and a native way of life have been preserved through daily practices and performances. See our way of life for yourself on your next visit to the Rose Garden Riverside.

- **Program**

The 5th SGATAR Joint Training Programme

Taxation of Cash Intensive Business

18-22 June 2007

Jade Room, Rose Garden Riverside, Nakhon Pathom

SUNDAY 17 June 2007	
1000 - 1200	Pre Meeting between organisers and resource persons
MONDAY 18 June 2007	
0830 - 0900	Registration
0900 - 0915	Opening remarks by Mr. Sanit Rangnoi Director-General of the Revenue Department of Thailand Dress code: Business attire (formal)
0915 - 0930	Official photograph session Dress code: Business attire (formal)
0930 - 1230	Session 1 : Overview Overview of Cash Intensive Business by Mr. Matthijs Alink, OECD
1230 - 1330	Lunch (Rim Nam Restaurant)
1330 - 1630	Session 2 : Tax Compliance Issues Audit and verification strategies and the use of risk management techniques by Mr. Darryl Richardson, Australia
1900 - 2100	Welcome dinner hosted by the Revenue Department (Promenade Lawn)

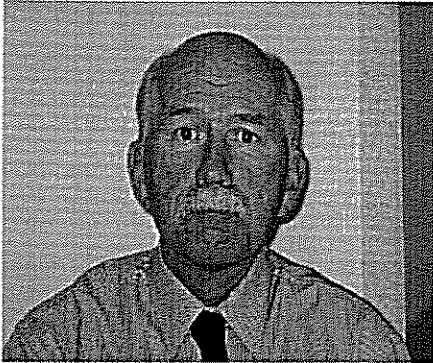
TUESDAY 19 June 2007	
0900 - 1200	Session 2 : Tax Compliance Issues (continued) The use and application of IT in monitoring the cash intensive business by Mr. Won Bong Choi, South Korea
1200 - 1330	Lunch (Rim Nam Restaurant)
1330 - 1630	Session 2 : Tax Compliance Issues (continued) Supervision of cash intensive business - by Ms. Wanna Navapokin, Ms. Dadanee Vuthipadadorn, Thailand
1900 - 2100	Dinner
WEDNESDAY 20 June 2007	
0900 - 1200	Session 2 : Tax Compliance Issues (continued) Taxpayer education strategies - by Mr. Naoyasu Sunata, Japan
1200 - 1330	Lunch (Asuka Japanese Restaurant)
1330 - 1630	Session 3 : Member Presentations Current practice in taxing the cash intensive business trends and challenges
1900 - 2100	Dinner (Magnolia Court)
THURSDAY 21 June 2007	
0845 - 1700	Study visit Dress code: Casual
FRIDAY 22 June 2007	
0900 - 1200	Session 4 : Workshop Workshop - by Mr. Matthijs Alink, OECD
1200 - 1330	Lunch (Mora Restaurant)
1330 - 1500	Conclusion & Closing (Dress code: Business attire (formal))
1900 - 2100	Farewell Dinner (Sai Kaew Lawn)

Off-site functions

TUESDAY 19 June 2007	
1900 - 2100	Dinner at Hai Kwam Rak Restaurant
THURSDAY 21 June 2007	
0845 - 0900	Gather at hotel lobby registration
0900 - 1200	Embark rice barge and cruise along Tha Chin River Visit Wat Rai Khing Temple and natural fish sanctuary Explore ancient and lively Don Wai Riverside Market
1230 - 1430	Arrive back at hotel and have lunch at Asuka Japanese Restaurant
1445 - 1600	Thai Village Cultural Show at Rose Garden Riverside
1800 - 2000	Dinner at Magnolia Court

- Resource Person

OECD



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Assistant Professor

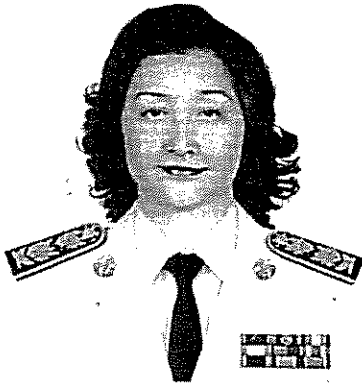
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附件三

- Registration

Registration can be completed using the registration form .

Please return the completed registration form to the SGATAR JTP

Organisers using the details below :

The 5th JTP for SGATAR Members 2007

The Revenue Department

90 Phaholyothin 7 Road, Samsen Nai, Phayathai, Bangkok 10400, Thailand

Tel : 66 (0) 22728639 Fax : 66 (0) 26173643

Email : natirata@mof.go.th or patricia.ca@rd.go.th

5 th Joint Training Programme for SGATAR Members (18-22 Jun 07) "Taxation of Cash Intensive Business" Registration Form	
Jurisdiction :	
Participant :	
1. Name: <i>(Please underline Surname)</i> MR/MRS/MS/MISS/DR*	
Name to appear on the nameplate and final certificate:	
2. Nationality:	3. Date of Birth: <i>(dd/mm/yyyy)</i>
4. Passport Number: Expiry Date:	
5. Present Position:	6. Department:
7. Telephone No.:	8. Fax No.:
9. Email Address:	

10. Office Mailing Address:
11. Arrival Information Date of arrival: Time of arrival: Airline: Flight Number:
12. Departure Information Date of departure: Time of departure: Airline: Flight Number:
13. Special Considerations (Tick accordingly) Dietary: No special requirement requirement _____ Others:
14. Accommodation Each participant will be provided a single room at the Rose Garden Riverside Resort, Nakhon Pathom. Other personal expenses such as room services telephone calls, laundry and mini-bar will be paid directly by the participants upon checkout.
15. Photograph A head shot photograph must be supplied with each registration submitted. The specifications for the photograph are: <ul style="list-style-type: none"> • Photograph to be the size of a standard business card. • Must be at least 300dpi. • Must be a jpeg format. Please name the photograph in the name you have registered under. The Photograph should be emailed to : natirata@mof.go.th or patricia.ca@rd.go.th Please return this form to the SGATAR JTP Organisers by 30 April 2007 using the details below: 5 th SGATAR JTP 2007 The Revenue Department 90 Phaholyothin 7 Road, Samsen Nai, Phayathai, Bangkok 10400, Thailand Tel : 66 (0) 2272 8639 Fax : 66 (0) 2617 3643 Email : natirata@mof.go.th or patricia.ca@rd.go.th Thank you for completing this form, we look forward to seeing you in Thailand.

附件四

- **Member Report**

Topic Guidelines for the 5th SGATAR JTP 2007
Member Report

Tax administration's practice in the field of cash intensive business

- Organisation responsible for cash intensive business
- Relating provisions of the tax legislation – substantive laws, administrative powers, etc.
- Approach : enforcement and service strategies, i.e.
 - Identification and registration of taxpayers
 - › How to tackle the cash intensive business; for example
 - Methods and strategies to identify and register this particular group, i.e. using internal and external information
 - Enforcement approaches (such as visits of starting business, on the spot checks)
 - Specific aspects of specific industry segment or business
 - › Main challenges in bringing the non-registered into the tax net
 - › Improved coordination and information sharing with other government institutions
 - › Record keeping requirements, how businesses are tracked and the tools used, data gathering and matching techniques
 - Audit and verification strategies
 - › Risk management techniques to support audit and verification strategies
 - › Challenges the cash intensive business poses to auditing and verification activities
 - Taxpayer service and education strategies
 - › Particular service challenges of cash intensive business arising from their large number and lesser access to electronic communication
 - › How to promote voluntary compliance
 - › What strategies can be developed to reduce cash intensive business compliance burden
 - Management of debt collection
 - › Specific challenges tax administrations face in collecting arrears from cash intensive business
 - › What is the typical cash intensive business debt profile
 - › What strategies can be used to prevent debt
- Other problems in addressing the cash intensive business and challenges

(note: Cash intensive business means business conducting cash transactions/trading in cash, including in the form of credit, that have a high risk of not reporting the whole income to the tax administration. Criminal activities are excluded for the purposes of the JTP. Examples of cash intensive business: restaurant, hawkers, taxis, cleaners, etc.)

附件五



- **Welcome Message**

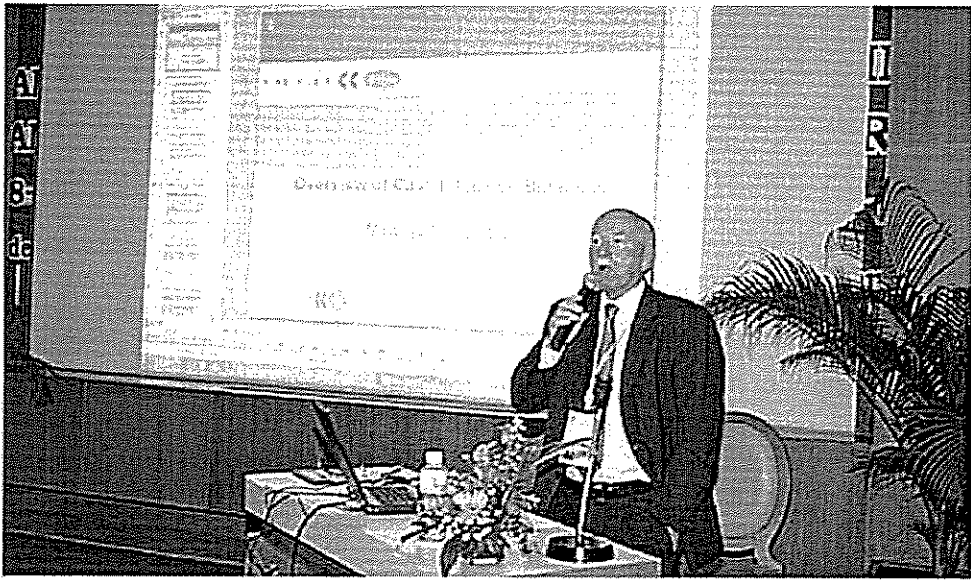
I look forward to welcoming you to our first SGATAR joint training programme held at the Rose Garden Riverside Resort, Nakhon Pathom an hour drive from Bangkok . Over the week, I hope you will take this opportunity to mingle and make friends with other participants for those who haven't met one another before. The topic under discussion is taxation of cash intensive business and I am sure that, this event will be of great benefit to all participants. The joint training programme offers great opportunity for us to learn as well as exchange ideas and tactics from our members in tackling problems they encountered.

Weather in June is hot and humid with occasional shower so light clothing is recommended.

I hope you enjoy your stay and the experience of Thai culture and hospitality. Should assistance or further information is required please do not hesitate to contact our assigned Staff.

Sanit Rangnoi
Director-General







- **Press Release**

The Revenue Department of Thailand in conjunction with 12 other member tax administrations of SGATAR (Study Group on Asian Tax Administration and Research) holds a training programme on “Taxation of Cash Intensive Buisness”. The aim of the programme is to find ways and means to enhance the efficiency of tax administration and to forge close relationships among members. SGATAR comprises 13 members: Australia, China, Hong Kong SAR, Indonesia, Japan, the Republic of Korea, Malaysia, New Zealand, Philippines, Singapore, Chinese Taipei, Thailand and Vietnam.

Mr. Sanit Rangnoi, the Director-General of the Revenue Department said “Every country gives importance to the cash intensive business as it is a dynamic sector of the economy with high economic value. At the same time it is a significant and complex problem for tax administrations. Therefore tax administrations within the SGATAR (Study Group on Asian Tax Administration and Research) group decided to hold a joint training programme during 18-22 June 2007 at Rose Garden Riverside, Nakhon Pathom. I believe that the outcomes of this training programme and cooperation will benefit each tax administration in strengthening the capability in monitoring and taxing the cash intensive business.”