

附件 7
年會各工作小組分組
會議總結報告

WORKING GROUP DISCUSSION

TOPIC 1

Administration of Large Taxpayers

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Working Group Final Report

1. Introduction

- 1.1 It is generally agreed that there are some common characteristics of large business taxpayers, including concentration of revenue; complex financing and business structures; involvement in cross border transactions with related parties and international business dealings. Recognizing these unique characteristics associated with large business taxpayers and the high risks which may result from their non-compliant behavior, some members have established Large Taxpayer Units ("LTU") to manage and administer large business taxpayers. For other members, though specific organizational structures may not be in existence, large business taxpayers are put under the control and administration of experienced officers with technical knowledge and competence.
- 1.2 During the working group discussions, focus was made on the administration of large business taxpayers. Hence, large taxpayers in this report should refer to large business taxpayers.

2. Definition of Large Taxpayers

- 2.1 In general, there is no legal description which identifies a taxpayer as being a "large taxpayer". Members have laid down their own definitions or thresholds for classification of large taxpayers. The definitions or thresholds differ among members; however, there are some common classification criteria:
- Turnover
 - Net tax assessed
 - Paid-up share capital

- Number of employees
- Operating in specific industries (such as banking, insurance, mining)
- Involvement in complex tax issues
- Being members of group companies
- Public listed companies

2.2. Large taxpayers are major contributors of members' total tax revenue. According to members who have kept relevant statistics, the percentage of tax collected from large taxpayers ranged from 25% to 81% of the total tax revenue. It is clear that the non-compliance of large taxpayers will certainly pose a significant tax risk on members. The proper maintenance and monitoring of large taxpayers are therefore of paramount importance.

3. Organization Structure of Large Taxpayer Unit

3.1. Due to the variations in size of their tax bases, LTUs in members are of different sizes and structures. Nevertheless, they are all headed by senior executives with leadership and management expertise. The following types of professionals and experts are usually employed by members' LTUs:

- Accountants
- Auditors
- Economists
- Industry experts
- Computer specialists

4. Responsibilities of Large Taxpayer Unit

4.1 The common objective of members' LTUs is to provide one-stop

service at one contact point. They aim to deal with all matters of large taxpayers. Various types of services that are provided by members' LTUs include:

- Providing frontline assistance
- Evaluating tax queries
- Processing objections
- Conducting post assessment audit
- Dealing with issues on transfer pricing and tax planning
- Providing binding or non-binding rulings
- Carrying out compliance reviews
- Holding regular dialogues with taxpayers or industry associations

4.2 Usually, members' LTUs are responsible for administering all types of taxes, including corporate income tax ("CIT"), value added tax ("VAT") or goods and services tax ("GST"), withholding tax, exercise tax and etc.

5. Management of Large Taxpayers' Compliance

5.1 Whether or not they have LTUs, members are of the common view that large taxpayers have posed significant tax compliance risks that can have serious consequences on their tax revenue. Main compliance issues associated with large taxpayers included:

- Cross-border activities
- Transfer pricing arrangement
- Intra-group transactions
- Tax avoidance schemes
- Inter-company financing

5.2 Members measure or assess risk by using risk management approach.

The most common approach adopted by members is risk rating or scoring mechanism. Large taxpayers are segmented into several groups with different risk levels. The high-risk taxpayers are receiving more attention, such as regular audit and investigation.

5.3 The common factors considered by members in risk assessment are:

- Financial analysis ratios and VAT trend analysis ratios
- Industry trends and practices
- Taxpayer's internal control system
- Taxpayer's tax compliance behavior and history of non-compliance
- Characterization of transactions inconsistent with economic substance
- Significant related party transactions (transfer pricing issues)
- Results of operations & profit level inconsistent with commercial trend in that sector
- Complex structures and intra-group transactions associated with generating tax benefits

6. Promotion of Voluntary Compliance

Members all agree that promotion of voluntary compliance is beneficial to both the tax authorities and the taxpayers, and helps improve the overall effectiveness and efficiency of tax administration. Various measures are being used by members in promoting voluntary compliance.

6.1 Simple tax system

Members are of the view that maintaining a simple tax system will make tax compliance easier. It will also reduce taxpayers' compliance

costs.

6.2 Taxpayer education

Members believe that taxpayer education will be useful to ensure that taxpayers understand their tax obligations. Members explain tax matters to taxpayers and give advice on particular tax concerns by different means, which include issuing tax guides, holding tax seminars/workshops and paying visits to or having interviews with large taxpayers.

6.3 Tax certainty

Some members improve tax certainty by considering risks in real time, through Advance Pricing Arrangements and legally binding rulings. Besides, the issuance of tax guides and interpretations of tax law are measures usually used by members to provide timely and accurate information to taxpayers, which will certainly help to boost transparency of taxation and predictability.

6.4 Mutual trust between tax authorities and taxpayers

Many members consider that it is important to build mutual trust and develop cooperative relationship or partnership with taxpayers for the purpose of enhancing voluntary compliance. More communication with taxpayers through dialogue and discussion is to be encouraged.

6.5 Reliability of taxpayers' internal control systems

Some members conduct reviews to evaluate the effectiveness of taxpayer's tax and accounting system. They share the review results with the taxpayers. This will facilitate taxpayers in making

improvements to their systems and thus enhance voluntary compliance.

6.6 Implementation of e-services

Many members have introduced e-filing and various types of e-services which provide convenient and efficient means for taxpayers to fulfill their tax obligations. These measures will save costs and effort for the tax authorities as well as taxpayers.

7. How to Improve Large Taxpayers' Compliance

Promoting voluntary compliance is one way to improve compliance of all taxpayers. Because of the significant tax impact which may result from the non-compliant behavior of large taxpayers, members have implemented various approaches for improving their compliance.

7.1 Segmentation of taxpayers

Some members segment into several groups with different risk levels. As a result, members can focus their resources on conducting detailed reviews of those high-risk large taxpayers.

7.2 Understanding the needs of specific industries

Companies operating in some specific industries are classified as large taxpayers. Members seek to better understand the needs of these industries, their business practices and tax concerns by conducting regular dialogues with the respective industry bodies.

7.3 Partnership with tax agents

Tax agents play an important role in ensuring tax compliance because they can influence taxpayers' tax planning arrangements and they are able to obtain insights into clients' business needs. In this regard, most members treat tax agents as partners in securing taxpayers' compliance and maintain regular dialogues with the tax professionals to discuss compliance issues and obtain feedback on tax policy and administrative matters.

7.4 Engagement of compliance manager

Some members assign an account manager or compliance manager to look after the large taxpayers and provide one-stop service to them. The compliance manager will discuss both the compliance issues and technical issues with the taxpayer.

7.5 Supporting and promoting good corporate governance

Some members encourage large taxpayers to consider at Board level the tax implications of their major transactions, business structures and strategies. It is believed that large taxpayers that have Boards which manage their own tax risks will generally have a lower risk profile.

7.6 Advance Pricing Arrangements ("APA")

APAs are commonly used by members to eliminate and reduce the risk of double taxation related party international dealings. Transfer pricing issues can be more efficiently dealt with in real time as they arise. It prevents costly and time consuming audit and litigation of transfer pricing issues covered by the APA.

7.7 Exchange of information

Through exchanging information with tax treaty partners, members would be able to obtain more information for the purpose of making proper assessments and tackle tax evasion and avoidance schemes in a more effective way.

7.8 Advance Ruling

Advance ruling is another measure used by members to provide certainty to large taxpayers and address compliance on a real time basis. Some rulings are binding and thus provide taxpayers with tax certainty. They also reduce disputes between tax authorities and taxpayers.

7.9 Early determination of tax certainty in pre-filing environment

Some members have implemented different programs to provide taxpayers with early tax certainty in exchange for disclosure of tax issues in a pre-filing environment. Tax officials will discuss with taxpayers from time to time to advise them on tax implications of new transactions they are planning. These programs facilitate the management of tax risk in real time. It is a shift of the auditing process from post-filing to pre-filing audit in a cooperative manner.

7.10 Putting complex tax issues to litigation

One member shared its experience on successful management of complex tax issues through litigation. The successful outcomes in the Courts on significant tax avoidance cases have brought about a change in the behavior of large taxpayers. They tend to become less aggressive and are more ready to engage up front with the tax authority when they are considering aggressive tax practice.

8. Use of Technology

- 8.1 Most members make use of information technology to assist in performing risk assessment and managing compliance. For example, the use of computer-assisted case selection program to help identifying non-compliance or high-risk cases or the use of various systems for the matching and/or reconciliation of data from different sources.
- 8.2 Besides, with the help of technology, members are able to build up a database to manage taxpayer information or carrying out business profiling.
- 8.3 The introduction of e-services by members relies heavily on the use of technology. Electronic filing is easier and more convenient than the conventional filing by paper form, it helps reduce compliance cost of taxpayers. In addition, it allows the tax authorities to review and analyze data rapidly to identify high-risk compliance issues.

9. Conclusion

- 9.1 There is general consensus that large taxpayers should be monitored closely due to their significant impact on members' tax revenue. Currently, this is done by the set-up of LTUs or the close supervision and management of large taxpayers by experienced and technical staff.
- 9.2 Members also agree that voluntary compliance is the long term desired outcome for administration of large taxpayers. Hence, members have put much effort to facilitate easy compliance, including streamlining of procedures, provision of electronic services, enhancing tax certainty, taxpayer education and communications with business groups.

- 9.3 A switch from post-assessment audits to pre-filing agreement is noted in some member jurisdictions. This aims to build up mutual trust between tax authorities and taxpayers which will save cost and effort of both parties.
- 9.4 On the other hand, detailed review of taxpayers' systems and in-depth audits are still being carried out for high risk cases to tackle non-compliance taxpayers.

10. Way Forward

- 10.1 It is a common challenge that members have to make the best out of limited resources. Therefore, members need to enhance their efficiency and effectiveness in the administration of large taxpayers.
- 10.2 Members are constantly reviewing their risk assessment approaches and looking for further improvements in measures that can promote voluntary compliance. Some members are thinking of refining their classification criteria for large taxpayers to facilitate better utilization of resources on high risk taxpayers.
- 10.3 For those members who have not yet set up LTUs, they are considering whether it is suitable for them to establish LTUs based on various factors, such as, size of tax base, organizational structure of the tax authority, number of large taxpayers and unique business and cultural environment in their respective area.

WORKING GROUP DISCUSSION

TOPIC 2

Dispute Resolution under Mutual Agreement Procedures

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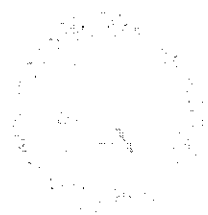
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Mr. Lizeng Feng	People's Republic of China
Ms. Annie Lai-kuen Lai	Hong Kong SAR
Ms. Leli Listianawati	Indonesia
Mr. Gerrits Parlaungan Tampubolon	Indonesia
Mr. Yong-jun Kim	Republic of Korea
Ms. Ji-hyoun Chon	Republic of Korea
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Working Group Final Report

There were four (4) main topics discussed; namely:

- 1) organizational structure,
- 2) legislation in relation to Mutual Agreement Procedures (MAP),
- 3) member tax administrations' experiences regarding MAP, and
- 4) constraints and strength including improvement of efficiency of MAP.

1) Organizational Structure

All members maintain an office either at the Minister of Finance or at the tax agency which handles mutual agreement procedure issues. A Competent Authority (CA) is designated but in practice, it is the head of the tax administration who is the designated CA.

2) Related Legislation in relation to Mutual Agreement Procedures (MAP)

Most of the members sourced their legal basis for resolution of international tax disputes under MAP via their existing and effective Double Taxation Agreements (DTAs), while other members established domestic legislation, rules or regulations to supplement the MAP provision of their DTAs.

3) Overview of experiences of members

Each Member shared their experience in relation to MAP as follows:

- **Australia:** has a very mature MAP CA program and has good relationship with its CA. Domestically, they have moved towards alternative dispute resolution (ADR), a framework based on consultation,

collaboration and co-design and would necessitate a greater focus on APAs.

- **People's Republic of China**: With the implementation of the new law in 2008, there has been a significant increase in MAP cases. Domestic regulations has two (2) parts - one relating to treaty implementation and interpretation and another relating to corresponding adjustments in relation to transfer pricing. However, there is a move to consolidate these two regulations for consistency and standardization of processes for a more improved taxpayer service.
- **Hong Kong SAR**: adopts a two (2) stage approach in dispute resolution which includes arbitration mechanism and a formation of joint commission. Established an extensive procedure on BAPA.
- **Indonesia**: In November 2010, the DGT issued comprehensive guidance on the implementation of MAP which appropriately defines administrative requirements and procedures in filing an application for MAP. If still not resolved, disputes are handled through consultation meetings with the other CA. They also encourage the use of APA to mitigate transfer pricing disputes.
- **Japan**: has a wide range of experience on MAP (more than 90% of which are related to transfer pricing issues); has extensive guideline on MAP processes which is being handled by a MAP Office.
- **Republic of Korea**: established taxpayer guidelines for both MAP and APA, overtime they have reduced the length of time taken in the resolution of disputes by early APA completion.
- **Macao SAR**: implementation of MAP is still at its infancy stage, adheres closely with procedures established by OECD's Manual on Effective Mutual Agreement Procedures (MEMAP).
- **Malaysia**: administratively MAP is dealt with by a MAP Division; recently issued an APA Guidelines last May 2012 and will soon issue new MAP Guidelines. Despite absence of arbitration clause in the MAP provision in its DTAs, resolutions of disputes are done in a timely manner.

- **Mongolia**: Has 30 DTAs in force. All DTAs include a MAP provision. Now the General Department of Taxation has been involved in developing guidelines and recommendations to improve the implementation of transfer pricing and MAP provisions.
- **New Zealand**: has extensive experience in dealing with transfer pricing, MAP & APAs; mature compliance programme; recently restructured their International Revenue Strategy (“IRS”) area; continues to maintain good relations with other CAs by sticking with international norms; maintains good documentation.
- **Papua New Guinea**: so far still has few DTAs and has not implemented the mutual agreement procedure as yet but such is not a new concept as culturally disputes are resolved through mutual consensus in PNG. IRC is however, positive that if there will be disputes, the same may be resolved with appropriate communication with the taxpayer and the CA.
- **The Philippines**: MAP is handled by the International Tax Affairs Division, but transfer pricing guidelines is still being drafted, hopefully the same will be approved and released this year; next step will be the development of mutual agreement procedures and APA mechanism.
- **Singapore**: Singapore established procedures on MAP; she maintains open discussion with taxpayers to establish mutual trust and understanding. Singapore conducts on evolving technical issues to achieve mutual understanding.
- **Chinese Taipei**: No specific rules and regulations on MAP but “The Regulations Governing the Application of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income”, issued on 7 January 2010, which deals with tax treaty implementation include a general provision on mutual agreement procedures. APAs are governed by “The Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax on Non-Arm’s Length Transfer Pricing”.

- **Thailand:** MAP is being handled by the International Tax Policy and Planning Division but they have established a BAPA and Corresponding Adjustment Committee and Working Team with reference to MAP cases involving transfer pricing, implementation of MAP agreement is subject to domestic time limitation and procedure as reservations in the DTAs.
- **Vietnam:** has limited experience with MAP, no specific guidelines about MAP, thus, handles MAP on a case by case basis.

The two common types of MAP cases are in relation to Transfer Pricing (TP) and Non-TP. Non-TP related MAP cases include Assessments not in accordance with the tax treaty, Dual Residency Issues, Withholding Tax Issues, Issue of Interpretation of DTA, Foreign Tax Credit Recognition, Determination of Permanent Establishment (PE) and Attribution of Profits, Application of dependent services and secondment of employees from one State to another State.

4) **Constraints and Strengths including Improvement of Efficiency of MAP**

Constraints in the MAP Implementation

All members shared that MAP implementation was constrained not only by resources constraints (especially human resources, technical know-how, training & development of expertise that are critical for further development of MAP). The lack of precedents and experts caused inconsistency in the interpretation and resolution of future MAP cases.

With the lack of case studies and experience, the progress of MAP seems to be hardly possible. Moreover, some members face technical barriers like limited language capacity, time constraints which affect overall procedures. Last but not least, in some organizational structures there is a lack of segregation of

duties between the tax audit and MAP teams, while some member still need to develop defined rules on transfer pricing, MAP & APAs.

Strengths of MAP Implementation

MAP is considered to be an effective way to resolve international tax disputes. One of the strong points of MAP is that it can be availed of simultaneously with domestic remedy mechanisms. This advantage therefore permits taxpayer to have the opportunity to choose the best option for them. Also, it entails simple structure, enables creation of a flexible working group. It is free charge for taxpayer and is easily accessible by taxpayer when needed. Apart from these considerations, MAP can be a tool which can be used to promote the exchange and cooperation between Contracting States.

Improvement of MAP efficiency

Tax administrations can play an important role in clarifying the definition of some critical terms of DTAs and the Contracting States need to find the acceptable solution for their own government and taxpayer.

In addition, related documentation and information should be communicated to the taxpayer in order to achieve a better understanding and cooperation. Some case studies of TP and Non-TP issues need to be publicized and known to guide further development and resolution of MAP in the future.

The role of government in the international scene via improved MAP will help encourage foreign investment, enhance the relationship between Contracting States and create invaluable knowledge for further development of dispute resolution in sustainable way.



WORKING GROUP DISCUSSION

TOPIC 3

Investigation of Tax Crimes

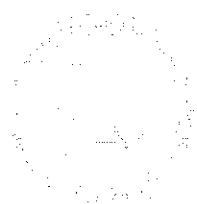
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1. Definition & manifestation of tax crimes

- In most members, there is no law definition of tax crimes provided under tax legislation.
- However, the concept of crimes/offences, including tax crime can be determined under more general legislations (i.e. Criminal Code, General Crime Act) with the punishment of such crimes stipulated under the member's criminal legislation.
- All members impose penalties on tax offences as stipulated in their relevant tax administration/revenue acts that deal with taxpayers who fail to fulfill their tax obligations, and whether or not they have willful intention to evade taxes. Penalties can include fines as well as imprisonment, usually with the maximum limit. It is also a duty under constitutions to pay taxes.
- Tax offences can manifest themselves in various ways and they can range from failure to submit a tax return to serious tax fraud.

2. Related legislations and special units dealing with tax crimes

- Related legislations
 - Tax administration/revenue acts (both Income Tax Act and GST Act) are usually used as effective tools to give penalties to those who commit tax offences.
 - General Crime Acts or Criminal Codes provide general offences and more detailed crimes, including tax crime.
- Special unit dealing with tax crime
 - In most members, Audit Division/ Criminal Investigation, Division of the Tax administration, the regional/area Revenue Offices/ Investigation Branches are responsible to investigate tax crimes.

- Some members have independent units within the tax administration office/department to carry out tax crime investigations.
- Other related agencies also work collaboratively with tax administrators (e.g. Police Departments, Anti Money-laundering Office, Customs Department, Department of Special Investigation, Serious Fraud Office, Crown Solicitors and Crown Law Office etc.).

3. Identification and Development of Tax Crimes

- Approach / Model used to identify tax crime
 - Most members apply a risk management approach to differentiate between those likely to comply as opposed to those not likely to comply with tax law.
 - Case Selection Model can be done either manually or by computer.
 - Source of information: information can be obtained from both internal and external sources i.e., internal databases, media (newspapers, publications, TV, internet), whistle-blower, information obtained from other agencies including bank and other government agencies.
- Fact finding
 - Investigation: is usually accomplished by tax inspectors/investigators.
 - Investigation process: pre and/or post audit investigation, imposition of summons and court-issued notices and interviews.
 - In most member states, the tax administration has absolute authority to conduct a search of premises of taxpayers. Some member states rely on the police agencies/department to conduct a court-issued search warrant.
 - Both desk audit and field audit are used to acquire facts and evidences.
 - Field audit or raid is among the most effective ways to detect tax crimes.

4. Problems encountered

- Tax crimes tend to be complicated
 - Rapid promotion of computerized accounting and the extensive use of electronic information technology in taxation makes it more difficult to deal with the tax crimes.
 - Tax crime can be facilitated by accounting and tax professionals and can be cross border transactions.
 - Tax crime is sometimes well-organized in nature and is usually committed with clear division of labor and specialization.
 - The criminal investigation process is complicated requiring special skills and done in accordance with the law.
 - Criminal means, such as the use of electronic books for false accounting, concealment or destruction of hardcopy/electronic accounting books, transactions through the internet and mobile phone, are increasingly developing, subtle and complex.
 - Overseas/cross border and underground economy offences are on the rise.

- Challenges posed by certain legislations
 - Laws in any one member may be considered as major hindrances to its efforts to curb tax crimes.
 - Bank secrecy law prohibits tax investigators from inquiring into the bank deposits of taxpayers under investigation.
 - Anti-Money Laundering Act: In a few members tax evasion is not an unlawful activity or predicate offence covered by the law

- Difficulties in obtaining information
 - Information provided by some informers is too general, piecemeal, and may even be not reliable.
 - Inability of taxpayers to maintain proper books of accounts. This creates difficulty in obtaining the right documentation from taxpayers,

especially when it is stored overseas or stored electronically where it may be encrypted.

- Oversea transactions are difficult to inspect.
- Dealing with taxpayers of different languages need language expertise to interpret documents and to obtain evidential interview, fact or finding.
- Limited capability and powers to investigate tax crimes
 - Sometimes, the tax collection personnel are not empowered to launch a search alone unless accompanied by the police officers.
 - In some member jurisdictions, cases could be settled by monetary penalty in lieu of prosecution.
- Inadequate levels of staffing in the auditing work-force and inexperienced auditing/investigating skills
 - Under-staffing is a major problem in most members and thus makes it less possible to conduct in-depth audits/investigations in every case.
 - It is difficult to pass on skills to junior ones under the conditions of such a heavy workload and rapid turnover of personnel.
- Lack of the ability of the tax authorities to audit tax crime as their exclusive duty
 - This situation serves to reduce efficiency in the auditing of tax crimes and also allows leeway to taxpayers in that they might be able to evade tax by luck
- Burden of proof upon the tax authorities in cases of tax crimes
 - Burden of proof (beyond reasonable doubt) is high.
 - Tax evader cannot be sentenced to criminal punishment unless the tax authorities are able to fulfill the prerequisites for proof/sufficient

evidences in the case of tax crimes, while, at the same time, taxpayers are not obliged to assist the investigation.

- Legal challenges to our powers. Increasingly taxpayers instruct lawyers to institute court proceedings to challenge the way in which the investigation is conducted.

5. Solutions

- Establishment of exclusive teams/squads to audit and investigate tax crime cases
- Betterment of the methods and skills to investigate tax crimes: Members need continuous improvement and innovation in investigation techniques
- More extensive use of computers to audit abnormalities in transactions
- Strengthening the horizontal connections among the tax crime auditors/investigators (cross agencies and cross border)
- Establishment of tax crime databases to intensify the exchange of the results of hands-on experience accumulated in the audit
- Intensification of the professional training programs for tax auditors / investigators
- More cooperation between tax auditors/investigators and legal experts to investigate tax crime
- Public education about tax crime by publicizing successful prosecution cases in the media.
- Preventive measures to close tax loopholes so as to reduce tax revenue loss
- Promulgation of successful court cases

Summary Table

Definition & Manifestation of tax crime	Specific Definition of tax crime under tax law	Concepts/Laws used to determine tax crime	Manifestation of tax crime/Offences subjected to penalties
Australia	No	<ul style="list-style-type: none"> - Honest participation concept - Commonwealth Fraud Control Guidelines 2011 -Criminal Code Act 1995 	<ul style="list-style-type: none"> - Organized crime, economic crime, Refund fraud, - Illegal early release of superannuation, and other serious abuses of the tax, and superannuation systems - Deliberate and dishonest acts involving general dishonesty or obtaining a benefit by deceit
China	No	- Criminal Law	<ul style="list-style-type: none"> - Evading tax payment - Income concealment
Hong Kong SAR	No	- Inland Revenue Ordinance	<p>Willfully with intent to evade tax by the following acts:</p> <ul style="list-style-type: none"> - Omit from a return any sum which should be included or - False statement or entry in a return or - False statement in connection with a claim for any deduction or allowance or - Give any false answer to any question or request for information or - Sign any statement or return without reasonable grounds for believing the

Definition & Manifestation of tax crime	Specific Definition of tax crime under tax law	Concepts/Laws used to determine tax crime	Manifestation of tax crime/Offences subjected to penalties
			same to be true or - Preparing false books of account or - Making use of fraud, art or contrivance
Indonesia	No	General Provisions and Tax Procedures	- Manipulation of sales and turnover - Inflated the cost by charging a fictitious - Tax not remitted to the State / making a false claim - Issuing and use of tax invoice which is not based on actual transaction
Japan	No	National Tax Violation Control Act	
Korea	Yes	- Procedure law of Punishment on Tax Criminal, - Law of Punishment on Tax Criminal	- Tax evasion, illegal distribution of tax free oil, Manufacturing of fake oil, tax invoice - Invoice-related criminal, illegal use of tax payment certificate, non-fulfillment of withholding, etc.
Macao SAR	No	Legislation of each tax type	- Claiming false deduction - Claiming personal expenses as business expenses - Not reporting income

Definition & Manifestation of tax crime	Specific Definition of tax crime under tax law	Concepts/Laws used to determine tax crime	Manifestation of tax crime/Offences subjected to penalties
Malaysia	No	Income Tax Act 1967	<ul style="list-style-type: none"> - Failure to furnish return or give notice of chargeability - Submitting incorrect return or furnishing false information to reduce tax liability, willful evasion
Mongolia	No	Criminal Code	<ul style="list-style-type: none"> - Intentional concealment of taxable income - Intentional underreporting - Change of place of residence to evade tax
New Zealand	No	<ul style="list-style-type: none"> - Tax Administration Act, - General Crimes Act 	<ul style="list-style-type: none"> - Not keeping documents required to be kept - Failure to deduct and pay withholding taxes - Not providing information/providing false/incomplete/misleading information (with/without intention evading payment of tax, obstruction, evasion)
Papua New Guinea	No	Income Tax Act	<ul style="list-style-type: none"> - Failure to file a return - False declaration - Evasion
Philippines	No	<ul style="list-style-type: none"> -Statutory Offences and Penalties of Tax code -Supreme Court (tax evasion description) 	<ul style="list-style-type: none"> - Failure to file information return, keep record - Failure of withholding agent to collect and remit tax

Definition & Manifestation of tax crime	Specific Definition of tax crime under tax law	Concepts/Laws used to determine tax crime	Manifestation of tax crime/Offences subjected to penalties
			<ul style="list-style-type: none"> - Attempt to evade or defeat tax - Failure to file return, supply correct information, pay tax, withhold and remit tax and refund excess withheld or compensation
Singapore	No	Various Tax Acts like Income Act and GST Act	<ul style="list-style-type: none"> - Failure to give notice of chargeability - Failure to file a return - Failure to pay - Furnishing an incorrect return - Tax evasion - Serious fraudulent tax evasion
Chinese Taipei	No	<ul style="list-style-type: none"> - Constitution :Duty to pay taxes in accordance with law -Tax Collection Act 	<ul style="list-style-type: none"> - Unlawful tax evasion - Illegal income concealment & underreporting - Instigates or helps the committing of a tax crime - Issuing and use of tax invoice which is not based on actual transaction
Thailand	No	Criminal Code, Revenue Code,	<ul style="list-style-type: none"> - Tax evasion, False tax invoice - Tax fraud

Definition & Manifestation of tax crime	Specific Definition of tax crime under tax law	Concepts/Laws used to determine tax crime	Manifestation of tax crime/Offences subjected to penalties
Vietnam	No	- Criminal Procedure Code, - Penal Code	-Tax evasion -Tax fraud