

转让定价—柬埔寨

年度合规要求



转让定价表格（附录）

- ❖ **转让定价表格（附录 1）** — 关于关联方及关联方交易的信息。
- ❖ **附录 1** 必须与年度公司所得税申报表一同提交，并在财年结束后三个月内完成。



转让定价文件

- ❖ **转让定价文件（本地档案）** — 具体信息涉及本地纳税人的关联方交易及这些交易的分析，包括转让定价方法。
- ❖ 没有具体截止日期。但**本地档案**必须在未来税务审计时应当当地税务机关的要求提供。

转让定价管理与执法



常见的转让定价审计案例。

- ❖ 连续亏损或盈利能力低的企业
- ❖ 转让定价合规性
- ❖ 复杂交易的转让定价，包括集团内部服务、无形资产的特许权使用费和金融交易
- ❖ 跨国企业与相关方有重大交易
- ❖ 验证转让定价文档中选定的可比公司
- ❖ 利润调整带来的多个行政挑战



转让定价评估与处罚

- ❖ 撤销纳税人税务合规证明
- ❖ 税务机关的转让定价调整，导致额外税款
- ❖ 税务处罚，额外税款的10%到40%，加上1.5%的月利息
- ❖ 刑事指控（监禁或进一步的经济处罚）
- ❖ 高风险的单方面评估/推定评估



转让定价争议解决

- ❖ 实施新的或更新的转让定价政策
- ❖ 分析纳税人与税务机关使用的可比性基础，进行功能分析和基准比较等
- ❖ 与地方税务机关谈判达成妥协，或寻求更高层级的救济
- ❖ 国内救济措施（如上诉、诉讼）

KPMG 的支持方式

1

转让定价合规支持

2

转让定价咨询与顾问服务

3

转让定价争议与争端解决

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