

Business Alert

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英国 — HMRC (英国歳入関税庁) が上級経理担当役員の証明書に注目

2月20日にHMRCの納税者担当責任者(CRM)は、上級経理担当役員が行う適正な会計システムを構築・維持していることの証明書及び当該証明書への署名が可能とする根拠の確認手続きへの関心を高めていることを表明しました。特にHMRCの関心は、税務申告書において重大な税務調整が行われているにもかかわらず、上級経理担当役員による証明書に会計システム上コントロールの重要な不備に関する言及がない場合に、納税者と議論を行うことでこれを具体化しようとするものです。

特筆すべきは、税務調整が行われていること自体で税務会計システムの妥当性への疑念が示唆される状況で、上級経理担当役員はどのような手順で自己の会社に適切な税務会計システムがあり、運用されていると判断したかを質問されているということです。仮に上級経理担当役員が正しい証明書を提出することに正当な注意を払っていなかった場合には、その過失に対して5,000ポンドの罰金とその責任者個人に対して課される可能性があります。この罰金は自動的に課されることはなく、上級経理担当役員が適切な税務会計処理の実施に当たり正当な手続きを行っていた場合には、免除されます。しかし、上級経理担当役員は証明書の発行のための確認手続きや、特定の項目が証明書に含まれていない理由に関して質問を受ける可能性があることを十分に認識しておく必要があります。

KPMGの見解

このHMRCの方針による影響は、現在、上級経理担当役員はどのように税務リスクを管理したか、上級経理担当役員証明書への署名に至る手続きを説明できることが以前に比べてより重要となることです。HMRCの質問は過去数年の会計期間に関連するため、これらの書類は、上級経理担当役員によって実施された手続きを示す重要な証拠資料となり、また、その手続きに関して十分な注意が払われたかどうかの説明をHMRCに行うに当たり、必要不可欠なものとなります。

本件に関するご質問等がございましたら、グローバルジャパニーズプラクティス (japandesk@kpmg.co.uk) までご連絡ください。

United Kingdom - HMRC focus on senior accounting officer certificates

February 20: HM Revenue & Customs (HMRC) Customer Relationship Managers (CRMs) have expressed increased interest in senior accounting officer (SAO) certificates and the underlying sign off procedure. In particular, HMRC interest is taking the form of discussions with taxpayers when significant adjustments have arisen in returns, but there was no reference to the underlying controls deficiency in the SAO certificate.

It has been noted that SAOs are being asked what steps they took to satisfy themselves that a particular company had appropriate tax accounting arrangements, when the fact that an adjustment has been required in itself suggests that this may not have been the case. If the SAO did not take reasonable care to submit an accurate certificate, a penalty of £5,000 penalty can be imposed on the officer personally for a "main duty failure." A penalty is not automatic, provided that an SAO has taken reasonable steps to determine that appropriate tax accounting arrangements are in place. However, the SAO can reasonably expect to be asked about the certification process, and why certain items were not included on certificates.

KPMG observation

The impact of this approach is that now, it is more important than ever for an SAO to be able to articulate how tax risk was managed and the steps that feed into the eventual signing of the SAO certificate. It can be prudent to provide a clear trail of supporting contemporaneous documents that are retained by the SAO. Since HMRC enquiries can relate to accounting periods several years in the past, these documents will be powerful evidence of the steps taken by an SAO and will be invaluable when seeking to demonstrate to HMRC that reasonable care was taken at the time.

Read a [February 2015 report](#) [PDF 696 KB] prepared by the KPMG member firm in the UK: *Weekly Tax Briefing (20 February 2015)*

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