

全球稅務服務專業準則 – 負責任稅務

KPMG安侯建業稅務服務的首要宗旨是以負責任的態度為客戶提供所需協助。在所有工作領域，我們應嚴格遵循專業標準。全球稅務服務專業準則¹是KPMG安侯建業稅務從業人員遵從其職業道德與行為標準的基礎。

- 1 我們依法誠實正直行事，並要求安侯建業的員工、客戶、稅務機關及與我們存在業務關係的業者亦能夠依法誠信行事。最重要的是，我們的工作應在所有方面完全符合相關法律、監管和專業要求。
- 2 我們致力於就客戶實際情況而為其提供量身打造高品質的稅務建議。
- 3 我們應清晰、客觀地向客戶說明我們所提供的稅務建議的法規依據以及未來的適用性。
- 4 在適時且實際能夠進行評估的情況下，我們可以與客戶討論我們提供的稅務建議可能對相關社群和利益相關者產生的影響及潛在的聲譽風險。
- 5 我們應僅於以下情況下向客戶提供建議：
 1. 我們認為，至少在概然性權衡下，對法律的相關闡釋是正確的；或
 2. 明確符合本地適用的專業標準。
- 6 我們僅就符合法律要求的商業實質，及以商業或其他非稅因素為目的的交易或安排向客戶提供建議，或協助客戶實施此類交易或安排。
- 7 我們不就明顯違反相關法律的、以取得稅收利益為目的之交易向客戶提供建議，且不協助客戶實施此類交易。如果我們認為相關法律用語不明確，在向客戶提供建議時應考慮相關立法機構的原意。
- 8 我們應與稅務機關建立相互信任、相互尊重的關係，確保各方能夠保持建設性對話和積極的回應，促進合規，減少爭議或協助儘快解決爭議。
- 9 我們應遵循並建議客戶遵循所有資訊揭露要求。
- 10 我們就訂立交易向客戶提供建議的前提是稅務機關知悉所有重要事實。

1. 這些原則闡明了安侯建業全球稅務服務的行為準則，並非法律術語或某個特定國家的法律規定

Global Principles for a Responsible Tax Practice

The key focus of the KPMG tax practices is supporting our clients. In all areas of our work we apply uncompromising professional standards. KPMG's Global Principles for a Responsible Tax Practice¹ are the foundation of expected standards and conduct.

- 1** We act lawfully and with integrity and expect the same from our people, our firms' clients, tax authorities and other parties with whom we interact. Above all else, in every respect our work shall be fully compliant with relevant legal, regulatory and professional requirements.
- 2** We are committed to providing clients with high quality tax advice tailored to their particular circumstances.
- 3** We shall explain clearly and objectively to our clients the technical merits and the sustainability of any tax advice we give.
- 4** Whenever relevant and practical to assess, we may discuss with clients any likely impact of any tax advice we give on relevant communities and stakeholders and any potential reputational risk.
- 5** We shall make recommendations to clients only where:
I. we consider, at least on the balance of probabilities, that the relevant interpretation of law is correct; or
II. it otherwise clearly meets the applicable local professional standards.
- 6** We shall only advise clients to enter into, or assist them to implement, transactions or arrangements on the basis that they have any substance or required by law, as well as any business, commercial or other non-tax purpose required by law.
- 7** We shall not advise clients to enter into transactions with the purpose of securing a tax advantage clearly and unambiguously contrary to the relevant legislation and shall not assist them to implement such transactions. If, in our view, the language of the legislation is uncertain, we shall consider the intention of the relevant legislators when advising clients.
- 8** We support a relationship with tax authorities aimed at building mutual trust and respect which will enable constructive dialogue and responsiveness by all parties, facilitate compliance and reduce or assist in early resolution of disputes.
- 9** We shall comply with all our disclosure requirements and advise our clients to do the same.
- 10** When advising clients on entering into transactions we shall do so on the understanding that all material facts will be known to the tax authorities.

1. These Principles set out the way KPMG approaches tax on a global basis. They are not intended to refer to terms of art or legislation in any specific country.