



Annual Tax on Income (ToI)/ Corporate Income Tax (CIT) Compliance



On-time filing



Tax risk management



Tax planning



Technical knowledge

Common mistakes in ToI/CIT calculation



Incorrect assessment of tax incentives



Incorrect treatment of taxable period of income



Over-claimed deductible expenses



Insufficient supporting documents for expenses



Unclear/incorrect documentation related to cross-border transactions



Inappropriate allocation of expenses among related parties



Incorrect claim of expenses within related parties



Incorrect claim of tax losses carried forward



Incorrect claim of interest expenses or interest expenses carried forward



Incorrect claim for capital allowance (i.e. tax depreciation)

How KPMG can support

1

ToI/CIT preparation and declaration including local branches

2

ToI/CIT compliance review

3

Related-party transactions disclosure support

4

Historical ToI/CIT compliance health check

5

ToI/CIT compliance training

6

ToI/CIT incentive review

7

Inter-companies transactions review

8

Deferred tax calculation

Why KPMG

- Mitigating and managing the future tax risks and disputes requires a good understanding of tax legislation and so getting proper guidance and advice is important.
- Our team is organised based on industry-focused, which allows us to understand your needs through our collective experience of the issues related to your business industry.
- Also, our team has the breadth of knowledge and in-depth experience necessary to assist companies to meet their tax compliance obligations in an effective but cost-efficient manner, with the focus on identifying legitimate tax savings opportunities and adopting defensible tax treatments/positions.

Contact us



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