

Paying Taxes Questionnaire – Lao PDR

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Dear «FirstName» «LastName»,

We would like to thank you for your participation in the Doing Business project. Your expertise in the field of taxation is essential to the success of the Doing Business report, one of the flagship publications of the World Bank Group that benchmarks business regulations in 190 economies worldwide. The paying taxes indicator, which measures the taxes and mandatory contributions that a standardized case study firm pays in its second year of operation, as well as new measures of the efficiency of postfiling processes is one of the 11 indicators sets published by the Doing Business report.

The report attracts much attention around the world. The latest edition, *Doing Business 2018: Reforming to Create Jobs*, was the 15th in a series of annual reports measuring the regulations that enhance business activity and those that constrain it. It received over 10,000 media citations within just a week of its publication on October 31, 2017. Within that same period the *Doing Business* website was viewed over a million times and the report was downloaded over 15,000 times. One hundred and nineteen economies implemented a total of 264 reforms easing the process of doing business. Europe and Central Asia continues to be the region with the highest share of economies reforming – i.e. 79%, followed by South Asia and Sub-Saharan Africa.

Governments worldwide read the report with interest every year, and your contribution makes it possible for the *Doing Business* project to disseminate the regulatory best practices that continue to inspire their regulatory reform efforts. In 2016, 30 economies implemented such tax reforms.

We are honored to be able to count on your expertise for *Doing Business 2019*. Please do the following in completing the questionnaire:

- Review the assumptions of the case study before updating last year's information in the questionnaire.
- Describe in detail any reform that has affected paying taxes, obtaining a VAT refund and tax audits in **calendar year 2017**.
- Be sure to update your name and address if necessary, so that we can mail you a complimentary copy of the report.
- As of last year, we cover questions on postfiling processes (VAT refund, corporate income tax audit). We urge you to provide us with answers to these questions. We included last year's consolidated answers for ease of reference.
- We included this year new questions on tax administrations' training programs for taxpayers and tax officials in section C6.
- Kindly return the questionnaire to the following address: dbtaxes@worldbankgroup.org.

We thank you again for your invaluable contribution to the work of the World Bank Group.

Sincerely,

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PRIMARY CONTRIBUTOR INFORMATION: Please check the box next to information you **do not** want us to **publish**.

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Additional Contributor(s): If there are more people whom you would like us to acknowledge, kindly send us an e-mail.

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[title] [first name] [last name]	[firm] [position] [profession]	[]	[phone] [mobile]	[street] [state/province] [city/country]
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Referrals: Please help us expand our list of contributors by referring us to other experts in the private or public sector (lawyers, notaries, public officials or any expert on this field) who can respond to the questionnaire.

First name	Last name	Position	Firm	Address	Phone	E-mail
[]	[]	[]	[]	[]	[]	[]
[]	[]	[]	[]	[]	[]	[]

A. CASE STUDY ASSUMPTIONS

The paying taxes indicators record the taxes and mandatory contributions that a standardized case study firm (a medium-size company) must pay in a given year and also measure the administrative burden of paying taxes and contributions. There are 4 indicators: payments, time, total tax rate and postfiling index. The postfiling index captures the time to comply with a VAT refund, time to obtain a VAT refund, time to comply with a corporate income tax audit and time to complete a corporate income tax audit.

The standardized case study was developed to ensure comparability of responses across countries. Therefore, in completing the questionnaire, please keep in mind the following key assumptions about the standardized company, called "TaxpayerCo."

General Description of the Company

- 1 **Start of operations:** The company (TaxpayerCo.) started operations 2 years ago, on January 1, 2016. On that date, the company bought all its assets and hired all its employees.
- 2 **Year of assessment:** January 1, 2017–December 31, 2017.
- 3 **Type and location:** TaxpayerCo. is a taxable corporation and operates in a typical manufacturing location in the **largest** business city in the country – in **Vientiane**.
- 4 The company is liable for taxes levied at the local, state/provincial and national levels. Please consider taxes at all levels when completing the questionnaire. TaxpayerCo. does not qualify for investment incentives or any special benefits apart from those related to the age or size of the company.
- 5 **Ownership:** The company is 100% domestically and privately owned; that is, it has no foreign or state ownership. The company has 5 owners, none of whom is a legal entity.
- 6 **Sales:** LAK 10,951,173,774
- 7 **Capital:** The company's capital has not changed since the company was created.
- 8 **Accounting rules:** Accounting is compliant with generally accepted accounting principles, or GAAP (local or international, depending on your national laws). This includes, for example, the International Financial Reporting Standards/International Accounting Standards (IAS/IFRS) regime, if applicable to your country.
- 9 **Type of operation:** TaxpayerCo. performs general manufacturing and commercial activities: it produces ceramic flowerpots and sells them at retail. All its transactions are purely domestic, and it does not handle any products subject to a special tax regime, such as liquor or tobacco.

Specific Assumptions and Definitions

- 9 **Mandatory tax books and records:** In the course of the financial year, companies are required to maintain various books and records for accounting and audit purposes. These books are often also used for preparing tax computations and completing tax returns. In some cases, tax laws or tax authorities may also require companies to keep additional books and records specifically for tax purposes—books and records that are over and above those kept for the accounting and audit processes and that are not required for the financial reporting processes. The questionnaire's sections on compliance time include an entry under each of the 3 tax categories for time related to maintaining mandatory tax books and records. Please disregard in those entries any time spent on books and records that are also used for financial accounting or audit purposes. Please only include time associated with additional books and records specifically required for tax purposes.
- 10 **Employees:** The company has 60 employees: 4 managers, 8 assistants and 48 workers. All the employees were hired on the same day: January 1, 2016. No employee has left the company and no new employee has joined the company since January 1, 2016. One of the managers is also an owner. All employees at any given level earn the same wage as others at their level. All employees are nationals and male. Each employee is married with 2 pre-teen children and has no other significant source of income. Each is a single wage earner (spouse has no income).

- 11 Social security contributions and payroll taxes:** Please include all social security contributions and payroll taxes paid by the employer for each category of employees on the wages and salaries paid by the company. These taxes may be referred to by different terms in different economies. These taxes and contributions should be split between those that are a cost to the employer and those that are withheld by the employer on behalf of the employee.
- 12 Other labor taxes or mandatory contributions:** In this category include all other labor taxes and social contributions paid by the company, withheld by the company from employees' pay or paid directly by the employees. Please keep in mind that these can be collected by different levels of government. Please include all government-mandated contributions even if paid to nongovernment entities (e.g., compulsory guarantees and insurance paid to third-party agencies).
- 13 Land:** On January 1, 2016, the company began operations owning 2 plots of land, each with an area of 557.4 square meters (6,000 square feet). In early January 2017, plot number 2 was sold. Any property transfer tax due on the sale needs to be listed in Section C.1. If there is a stamp duty or any other taxes/fees payable on the sale contract, please include these taxes/fees as well.
- 14 Building:** The building where production and storage take place, located on land plot 1, was originally 929 square meters (10,000 square feet). It was expanded in 2017 with half the proceeds from the sale of land plot 2.
- 15 Truck:** The company owns a truck that is used to ship products to customers and is classified as a nonluxury, medium-size unit. This truck covers on average 80,000 km (50,000 miles) a year and weighs 15,300 kilos (34,000 pounds) when loaded. In addition to this, the company also leases one truck.
- 16 Capital gains:** At the beginning of the second year of operation (2017), the company sells a plot of land (land plot 2) that it had owned for 12 months at a price 20% higher than the original cost of the land plot. Please indicate whether there is a capital gains tax separate from corporate income tax by including the tax in Section C.1. Please note that half of the proceeds from this sale are reinvested in assets (by expanding the existing building).
- 17 Dividends:** In the second year of operation (2017), the company distributes 50% of its profits to its owners. The dividends are paid in cash. The other 50% of profits are kept as retained earnings. Please provide any dividend tax borne by the company in this transaction. If the company merely withholds tax on paying shareholders, EXCLUDE this withheld dividend tax.
- 18 Fuel expenses:** TaxpayerCo. purchases vehicle fuel and therefore should pay fuel tax (if applicable). Fuel tax may be embedded in the price of fuel paid at the pump.
- 19 Environmental duties:** TaxpayerCo. produces 2 tons of nontoxic waste a month and therefore must pay the tax or other duties (if any) associated with waste production.

B. REFORM UPDATE

Please update us of any tax reforms that occurred in your country **in calendar year 2017** or that are planned for this year. These could include new tax codes, a change in rates, a change in the frequency of payment of taxes, unification of tax agencies into one administration, elimination or merging of taxes, introduction or improvement of online filing systems, among others.

	Reform updates	If yes, please explain:
1. Between January 1, 2017 and December 31, 2017, were there any major changes to the tax laws, regulations or administration in your country?	-Click to Select-	
2. Between January 1, 2017 and December 31, 2017, were any new taxes introduced?	-Click to Select-	
2.1 Between January 1, 2017 and December 31,	-Click to Select-	

2017, were any taxes eliminated or merged with other taxes?		
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3. Between January 1, 2017 and December 31, 2017, did any of the following **tax rates or tax bases change**?

	Reform updates	If yes, please explain the changes:
a. Corporate income tax	-Click to Select-	
b. Labor taxes and mandatory contributions	-Click to Select-	
c. Sales tax, value added tax (VAT), goods and service tax (GST) or other consumption tax	-Click to Select-	
d. Any other taxes	-Click to Select-	

4. Between January 1, 2017 and December 31, 2017, did the tax **payment or filing schedules change** for any of the following taxes?

	Reform updates	If yes, please explain the changes:
a. Corporate income tax	-Click to Select-	
b. Labor taxes and mandatory contributions	-Click to Select-	
c. Sales tax, value added tax (VAT), goods and service tax (GST) or other consumption tax	-Click to Select-	
d. Any other taxes	-Click to Select-	

5. Between January 1, 2017, and December 31, 2017, were there **any legal or regulatory changes that increased or reduced the time** for preparing, filing or paying any of the following taxes?

	Reform updates	If yes, please explain the changes:
a. Corporate income tax	-Click to Select-	
b. Labor taxes and mandatory contributions	-Click to Select-	
c. Sales tax, value added tax (VAT), goods and service tax (GST) or other consumption tax	-Click to Select-	

6. Between January 1, 2017, and December 31, 2017, were there any **changes to the method** (e.g., electronic capabilities) of preparing, filing or paying any of the following taxes that **increased or reduced** the time required?

	Reform updates	If yes, please explain the changes:
a. Corporate income tax	-Click to Select-	
b. Labor taxes and mandatory contributions	-Click to Select-	
c. Sales tax, value added tax (VAT), goods and service tax (GST) or other consumption tax	-Click to Select-	

	Reform updates	If yes, please explain the changes:
7. Between January 1, 2017, and December 31, 2017 , were there any legal or regulatory changes that affected the audit procedure for direct and/or indirect taxes in your economy (e.g. introduce time limits, introduce a risk-based audit selection system, apply single issue audit, increase number of tax auditors)?	-Click to Select-	
8. Between January 1, 2017, and December 31, 2017 , were there any legal or regulatory changes that affected the process of claiming and obtaining a VAT cash refund in your economy (e.g. introduce time limits, payment of interest for late VAT refunds, introduce VAT cash refunds for cases of capital purchase, fast-track process for specific type of taxpayers)?	-Click to Select-	

9. Have any changes to tax rates, associated rules or tax administration become effective or are expected to become effective **between January 1, 2018 and May 1, 2018**? Please note that these reforms will not affect the data in this year's report.

	Reform updates	If yes, please explain the changes:
a. Corporate income tax	-Click to Select-	
b. Labor taxes and mandatory contributions	-Click to Select-	
c. Sales tax, value added tax (VAT), goods and service tax (GST) or other consumption tax	-Click to Select-	
d. Any other taxes	-Click to Select-	

C. DATA UPDATE

In the following pages, please consider taxes paid to all levels of government by TaxpayerCo. during the **calendar year ending December 31, 2017**. For your convenience, parts of the questionnaire are already populated with the aggregate answers obtained last year for calendar year ending in 2016. You only need to update those figures for 2017. Please keep in mind that last year's answers provided here represent a unified response based on all the answers we received from various contributors.

When answering the questions, always use the method for computing the taxes that is most favorable for the company in the second year of operation, i.e. minimize taxes within legal constraints and make reasonable assumptions where necessary. Please state any such assumptions clearly in the comments corresponding to the relevant data input cell. The information provided should be based on a typical or normal business in your country of a size similar to TaxpayerCo.

C.1 LIST OF TAXES

In the table below please update the information for each tax, taking into account the detailed assumptions of the case study described in section A. If you make any changes to last year's data, please explain the change and advise why you think the data for this year should be different:

- **Correction** (our unified answer is wrong and does not reflect the current and previous reality in your country), OR
- **Reform** (the different answer resulted from a modification in practice or by law that occurred after January 1, 2017).

Lao PDR - Vientiane

Number of taxes: 11

	Tax	Number of payments and filings required in one year (monthly = 12, quarterly = 4, annual = 1). Please include any final payments or filings that need to be made.		Can this tax be paid and filed online?		Can this tax be paid and filed jointly with another tax? <i>'Jointly filed and paid' means taxes are reported in the same return and paid in one slip.</i>		Statutory tax rate		Tax base		Explain any changes to the data and provide the legal basis when applicable. Indicate when the change took effect.
		Last year	Update	Last Year	Update	Last Year	Update	Last Year	Update	Last Year	Update	
1.	Business turnover tax on sales (VAT)	12		no		no		10%		value added		
2.	Corporate income tax	4		no		no		24%		taxable profit		
3.	Social Security contributions	12		no		no		6%		gross salaries		
4.	Vehicle tax	1		no		no		LAK 40,000		fixed fee depending on type of vehicle		
5.	Tax on insurance contracts	1		no		no		immaterial amount - about LAK 20,000 plus LAK 2,000 per page		insurance premium		
6.	Property tax	1		no		no		LAK 80 to 180		per square meter		

	Tax	Number of payments and filings required in one year (monthly = 12, quarterly = 4, annual = 1). Please include any final payments or filings that need to be made.		Can this tax be paid and filed online?		Can this tax be paid and filed jointly with another tax?		Statutory tax rate		Tax base		Explain any changes to the data and provide the legal basis when applicable. Indicate when the change took effect.
7.	Property transfer fee (stamp duty)	1		no		no		1%		sale price		
8.	Property transfer tax	1		no		no		5%		sale price		
9.	Stamp duty on general contracts	1		no		no		immaterial amount - about LAK 20,000 plus LAK 2,000 per page		per contract		
10.	Fuel tax	1		no		no				included in the price of fuel		
11.	Employee paid - Social security contributions	12		no		yes		5.5%		gross salaries		

If there are any taxes or contributions, which the case study company would be required to pay, and which are not listed in the table above, please list them in the table below:

Tax	Number of payments and filings required in one year (monthly = 12, quarterly = 4, annual = 1). Please include any final payments or filings that need to be made.	Can this tax be paid and filed online?	Can this tax be paid and filed jointly with another tax?	Statutory tax rate	Tax Base	Please provide details (respective law, any special rules, etc.)

C.2 DEDUCTIONS AND DEPRECIATION

2.1 DEDUCTION OF TAXES

In the table below please complete the information on deductibility of each tax when calculating corporate profit subject to tax, taking into account the detailed assumptions of the case study described in section A.

Note: use "Not Applicable" for taxes that shall not be deductible by nature (e.g., corporate income tax, VAT, etc.).

	Tax	Deductible in 2017?	% deductible
1.	Business turnover tax on sales (VAT)	-Click to Select-	
2.	Corporate income tax	-Click to Select-	
3.	Social Security contributions	-Click to Select-	
4.	Vehicle tax	-Click to Select-	
5.	Tax on insurance contracts	-Click to Select-	
6.	Property tax	-Click to Select-	
7.	Property transfer fee (stamp duty)	-Click to Select-	
8.	Property transfer tax	-Click to Select-	
9.	Stamp duty on general contracts	-Click to Select-	
10.	Fuel tax	-Click to Select-	
11.	Employee paid - Social security contributions	-Click to Select-	

2.2 TAX-DEDUCTIBLE EXPENSES

Please indicate if the following expenses are deductible in computing corporate profit subject to tax and note the total amount of deductions allowed per year.

Kindly provide information for **calendar year 2017** based on the law in your country.

	Deductible in 2017?	% deductible
Start-up expenses: Official and attorney fees paid at the time of incorporation. If the company can deduct these expenses only in the first year of operation, then input zero as this year's deductible expense. If the tax law allows companies to assign these expenses to future years, please allow the maximum possible deduction this year (the second year of operation). Please note that these expenses are not capitalized and they are different from the business development expenses indicated in section 2.4.	-Click to Select-	
Advertising expenses: The company engages the services of an advertising company to promote its ceramic products at an annual cost of 1% of its sales revenue.	-Click to Select-	
Leasing expenses: The company leases a new truck for 3 years. This truck is used for business purposes, covers on average 80,000 km (50,000 miles) a year and weighs 15,300 kilos (34,000 pounds) when loaded.	-Click to Select-	
Medical insurance premium for employees: The company pays part of the medical insurance premium for its employees. This medical insurance is an extra benefit for the workers and goes beyond what may be mandated by law. It amounts to 1% of total salaries.	-Click to Select-	
Building insurance premium: The company insures the building against fire and theft at a cost of 1% of the building's value.	-Click to Select-	

Business travel expenses: The company managers travel for business purposes (e.g., to meet customers and suppliers).	-Click to Select-	
Accountancy fees: The company hires an accountancy firm to manage its books.	-Click to Select-	
Legal fees: The company hires a law firm for writing contracts with its suppliers and customers and for other legal services.	-Click to Select-	
Machinery repair expenses: The company has to repair some of its machinery. These repairs do not add value to the machinery. The cost of the repairs is NOT capitalized in the company's books.	-Click to Select-	
Patent royalties: The company pays royalties to another domestic company for a patented industrial process that the company uses in its operations.	-Click to Select-	
Owner's expenses: These are expenses made by the owner who is also a manager: 60% are expenses on business travel, 20% are expenses on entertaining customers (e.g., meal with customers) and 20% are purely private expenses.	-Click to Select-	
Loss carry forward: The company made tax losses in the first year of operations (2% of capital). If these tax losses can be brought forward to the year of assessment, please use the maximum losses that can be utilized in this financial year.	-Click to Select-	

2.3 GENERAL PROVISIONS

Please indicate if the following general provisions are deductible in computing corporate profit subject to tax and note the total amount of deductions allowed per year.

Kindly provide information for **calendar year 2017** based on the law in your country.

	Deductible in 2017?	% deductible
Bad debt: Assume that TaxPayerCo estimates 10% of its account receivables will not be collected. These 10% of account receivables are overdue for at least 6 months and are not guaranteed debt. The company knows the actual debtor accounts which will probably not be paid and sets aside this provision.	-Click to Select-	
Pension contribution: The company puts aside every year 1% of total paid wages in an internal pension fund for its employees. This is a provision, not an actual expense. No funds leave the company.	-Click to Select-	
Machinery expenses: The company puts aside every year 1% of the net value of machinery to pay for future machinery repairs. This is a provision, not an actual expense. No funds leave the company.	-Click to Select-	

2.4 ANNUAL DEPRECIATION OF FIXED ASSETS

Please carefully read the assumptions indicated in the table below and provide the tax depreciation rate and method for **calendar year 2017** for each type of asset.

	Tax depreciation rate in 2017	Depreciation method in 2017	Please specify if accelerated depreciation or any other special

			rules apply
Land: On January 1, 2016, the company began operations owning 2 plots of land. Each plot has an area of 557.4 square meters (6,000 square feet). In early January 2017, plot number 2 is sold.		-Click to Select-	
Building: The building where production and storage take place, located on land plot 1, was originally 929 square meters (10,000 square feet). In 2017 the building was expanded with half the proceeds from the sale of land plot 2.		-Click to Select-	
If the building expansion (the new part added to the building) would be depreciated at a different rate, please specify the rate.		-Click to Select-	
Machinery: Light machinery for tax purposes.		-Click to Select-	
Truck: The truck is used to ship products to customers and is classified as a nonluxury, medium-size unit. This truck covers on average 80,000 km (50,000 miles) a year and weighs 15,300 kilos (34,000 pounds) when loaded.		-Click to Select-	
Computers: The company has 10 computers.		-Click to Select-	
Office equipment: Includes standard office tables, chairs, one copier, one fax machine, one scanner and 10 phones.		-Click to Select-	
Business development expenses: These are expenses that the company incurred when starting operations and which were capitalized (e.g., research and development expenses). Please note that these are different from the start-up expenses indicated in section 2.2.		-Click to Select-	

C.3 LABOR TAXES AND MANDATORY CONTRIBUTIONS

Please use the following assumptions when answering the questions below:

- The company has 60 employees: 4 managers, 8 assistants and 48 workers.
- All the employees were hired on the same day: January 1, 2016. No employee has left the company and no new employee has joined the company since January 1, 2016.
- All employees at the same level earn the same wage as others at their level.
- All employees are nationals, male and married with 2 pre-teen children and have no other significant source of income.
- Each employee is a single wage earner (spouse has no income).

Please provide calculations per employee.

For each category of employee, please include all mandatory contributions and taxes paid by the employer on the salaries or on the number of employees, all mandatory contributions and taxes withheld by the employer and those paid directly by the employee. These taxes may be referred to by different terms in your country.

In the tax base column, please provide actual tax base used in calculations, considering minimum and maximum amount for the contribution, deductibles, etc. For example, if the gross salary is used as the tax base, insert the amount of gross salary. If the contribution is capped at the maximum amount as envisaged in legislation, please provide this ceiling as the tax base. If the fixed contribution is levied per employee, the tax base shall be 1 (as calculations are done per employee) and the tax rate shall be the amount of fixed fee.

3.1 MANAGER

Annual salary of each manager: **LAK 23,466,800.94**

Please note that one of the managers is also an owner. If different taxation applies, please clarify in comments.

	Tax base	Tax rate	Tax amount	NEW: Please indicate if the contribution is paid to a government or a private recipient fund	NEW: Please indicate if the benefit received by the employee is directly linked to the contributions paid in or if the benefit comes out of a general fund
Social security contribution – paid by employer					
Social security contribution – withheld by employer					
Social security contribution – paid by employee directly					
Health care contribution – paid by employer					
Health care contribution – withheld by employer					
Health care contribution – paid by employee directly					
Unemployment insurance contribution – paid by employer					
Unemployment insurance contribution – withheld by employer					

Unemployment insurance contribution – paid by employee directly					
Payroll tax – paid by employer					
Payroll tax – withheld by employer					
Payroll tax – paid by employee directly					
Fringe benefit tax – paid by employer					
Fringe benefit tax – withheld by employer					
Fringe benefit tax – paid by employee directly					
Personal income tax – paid by employer					
Personal income tax – withheld by employer					
Personal income tax – paid by employee directly					

If there are any other labor taxes and/or contributions, please provide the details below:

Name of tax or contribution	Tax base	Tax rate	Tax amount	NEW: Please indicate if the contribution is paid to a government or a private recipient fund	NEW: Please indicate if the benefit received by the employee is directly linked to the contributions paid in or if the benefit comes out of a general fund

Comments (if any):

3.2 ASSISTANT

Annual salary of each assistant: **LAK 13,037,111.64**

	Tax base	Tax rate	Tax amount	NEW: Please indicate if the contribution is paid to a government or a private recipient fund	NEW: Please indicate if the benefit received by the employee is directly linked to the contributions paid in or if the benefit comes out of a general fund
Social security contribution – paid by employer					
Social security contribution – withheld by employer					
Social security contribution – paid by employee directly					
Health care contribution – paid by employer					
Health care contribution – withheld by employer					
Health care contribution – paid by employee directly					
Unemployment insurance contribution – paid by employer					
Unemployment insurance contribution – withheld by employer					
Unemployment insurance contribution – paid by employee directly					
Payroll tax – paid by employer					
Payroll tax – withheld by employer					
Payroll tax – paid by employee directly					
Fringe benefit tax – paid by employer					
Fringe benefit tax – withheld by employer					
Fringe benefit tax – paid by employee directly					
Personal income tax – paid by employer					
Personal income tax – withheld by employer					
Personal income tax – paid by employee directly					

If there are any other labor taxes and/or contributions, please provide the details below:

Name of tax or contribution	Tax base	Tax rate	Tax amount	NEW: Please indicate if the contribution is paid to a government or a private recipient fund	NEW: Please indicate if the benefit received by the employee is directly linked to the contributions paid in or if the benefit comes out of a general fund

Comments (if any):

3.3 WORKER

Annual salary of each worker: **LAK 10,429,689.31**

	Tax base	Tax rate	Tax amount	NEW: Please indicate if the contribution is paid to a government or a private recipient fund	NEW: Please indicate if the benefit received by the employee is directly linked to the contributions paid in or if the benefit comes out of a general fund
Social security contribution – paid by employer					
Social security contribution – withheld by employer					
Social security contribution – paid by employee directly					
Health care contribution – paid by employer					
Health care contribution – withheld by employer					
Health care contribution – paid by employee directly					
Unemployment insurance contribution – paid by employer					
Unemployment insurance contribution – withheld by employer					
Unemployment insurance contribution – paid by employee directly					
Payroll tax – paid by employer					
Payroll tax – withheld by employer					

Payroll tax – paid by employee directly					
Fringe benefit tax – paid by employer					
Fringe benefit tax – withheld by employer					
Fringe benefit tax – paid by employee directly					
Personal income tax – paid by employer					
Personal income tax – withheld by employer					
Personal income tax – paid by employee directly					

If there are any other labor taxes and/or contributions, please provide the details below:

Name of tax or contribution	Tax base	Tax rate	Tax amount	NEW: Please indicate if the contribution is paid to a government or a private recipient fund	NEW: Please indicate if the benefit received by the employee is directly linked to the contributions paid in or if the benefit comes out of a general fund

Comments (if any):

3.4 Please indicate which taxes or contributions paid by employer are filed and paid jointly with those withheld on behalf of employees:

C.4. COMPLIANCE TIME

Please update the following sections for **calendar year 2017 (January 1, 2017–December 31, 2017)**, taking into account the detailed case study assumptions about the company TaxpayerCo. (see section A). The information on compliance time should include all time spent calculating the tax liability for inclusion in the tax returns, except where accounting records are acceptable for tax purposes. However, if special or additional accounting records or books are maintained for tax purposes, the time required for this should be included.

4.1 COMPLIANCE TIME FOR PROFIT TAXES

4.1.1 Is last year's information provided in the tables below for preparation, filing and payment of profit taxes accurate and up to date for 2017?

- Yes.
- No. If no, please update the tables below.
- NA. Profit tax does not exist in my country.

PREPARATION — Profit taxes

	Time last year: Hours per year (2016)	Updated time if applicable: Hours per year (2017)	Please briefly outline the main steps and tasks for each time entry.
1. Data gathering from internal sources (for example, accounting records)	40		
2. Additional analysis of accounting information to highlight tax-sensitive items	22		
3. Actual calculation of tax liability, including inputting of data into software/spreadsheets or hard-copy records	8		
4. Time spent maintaining/updating accounting systems for changes in tax rates and rules	1		
5. Preparation and maintenance of mandatory tax records if required (see section A for definition of mandatory tax records)	25		
6. Other activities undertaken for preparation of profit taxes in your country (please specify)			
Total preparation time for profit taxes	96		

FILING — Profit taxes

	Time last year: Hours per year (2016)	Updated time if applicable: Hours per year (2017)	Please briefly outline the main steps and tasks for each time entry.
7. Completion of tax return forms	6		
8. Time spent submitting forms to tax authority, which may include time for electronic filing, waiting time at tax authority, etc.	4		
9. Other activities undertaken for filing of profit taxes in your country (please specify)	32		
Total filing time for profit taxes	42		

PAYMENT — Profit taxes

	Time last year: Hours per year (2016)	Updated time if applicable: Hours per year (2017)	Please briefly outline the main steps and tasks for each time entry.
10. Calculations of tax payments required, including if necessary the extraction of data from accounting records	included in above items		
11. Analysis of forecast data and associated calculations if advance payments are required (for example, quarterly installment payments based on estimates of expected tax liability)			
12. Time to make the necessary tax payments, either online or at the tax authority (including time for waiting in line and travel if necessary)			
13. Other activities undertaken for payment of profit taxes in your country (please specify)			
Total payment time for profit taxes	0		
Total compliance time (preparation, filing and payment) for profit taxes	138		

4.2 COMPLIANCE TIME FOR LABOR TAXES AND MANDATORY CONTRIBUTIONS

Please note that according to the case study assumptions, TaxpayerCo. has 60 employees.

4.2.1 Is last year's information provided in the tables below for preparation, filing and payment of labor taxes and mandatory contributions accurate and up to date for 2017?

- Yes.
 No. If no, please update the tables below.
 NA. Labor taxes or contributions do not exist in my country.

PREPARATION — Labor taxes and mandatory contributions

	Time last year: Hours per year (2016)	Updated time if applicable: Hours per year (2017)	Please briefly outline the main steps and tasks for each time entry.
1. Data gathering from internal sources (for example, accounting records)	12		
2. Additional analysis of accounting information to highlight tax-sensitive items	0		
3. Actual calculation of tax liability, including inputting of data into software/spreadsheets or hard-copy records	6		
4. Time spent maintaining/updating accounting systems for changes in tax rates and rules	1		
5. Preparation and maintenance of mandatory tax records if required (see section A for definition of mandatory tax records)	5		
6. Other activities undertaken for preparation of labor taxes and mandatory contributions in your country (please specify)			
Total preparation time for labor taxes and mandatory contributions	24		

FILING— Labor taxes and mandatory contributions

	Time last year: Hours per year (2016)	Updated time if applicable: Hours per year (2017)	Please briefly outline the main steps and tasks for each time entry.
7. Completion of tax return forms	6		
8. Time spent submitting forms to tax authority, which may include time for electronic filing, waiting time at tax authority, etc.	12		
9. Other activities undertaken for filing of labor taxes and mandatory contributions in your country (please specify)	0		
Total filing time for labor taxes and mandatory contributions	18		

PAYMENT — Labor taxes and mandatory contributions

	Time last year: Hours per year (2016)	Updated time if applicable: Hours per year (2017)	Please briefly outline the main steps and tasks for each time entry.
10. Calculations of tax payments required, including if necessary the extraction of data from accounting records	included in above items		
11. Analysis of forecast data and associated calculations if advance payments are required (for example, quarterly installment payments based on estimates of expected tax liability)			
12. Time to make the necessary tax payments, either online or at the tax authority (including time for waiting in line and travel if necessary)			
13. Other activities undertaken for payment of labor taxes and mandatory contributions in your country (please specify)			
Total payment time for labor taxes and mandatory contributions	0		
Total compliance time (preparation, filing and payment) for labor taxes and mandatory contributions	42		

4.3 COMPLIANCE TIME FOR CONSUMPTION TAXES

4.3.1 Is last year's information provided in the tables below for preparation, filing and payment of VAT, sales tax and/or GST accurate and up to date for 2017, considering that TaxpayerCo. has annual turnover of **LAK 10,951,173,774**?

- Yes.
 No. If no, please update the tables below.
 NA. VAT/sales tax/GST do not exist in my country.

PREPARATION — VAT, sales tax and/or GST

	Time last year: Hours per year (2016)	Updated time if applicable: Hours per year (2017)	Please briefly outline the main steps and tasks for each time entry.
1. Data gathering from internal sources (for example, accounting records)	12		
2. Additional analysis of accounting information to highlight tax-sensitive items	6		
3. Actual calculation of tax liability, including inputting of data into software/spreadsheets or hard-copy records	12		
4. Time spent maintaining/updating accounting systems for changes in tax rates and rules	1		
5. Preparation and maintenance of mandatory tax records if required (see section A for definition of mandatory tax records)	95		
6. Other activities undertaken for preparation of VAT/sales tax/GST in your country (please specify)	0		
Total preparation time for VAT/sales tax/GST	126		

FILING — VAT, sales tax and/or GST

	Time last year: Hours per year (2016)	Updated time if applicable: Hours per year (2017)	Please briefly outline the main steps and tasks for each time entry.
7. Completion of tax return forms	6		
8. Time spent submitting forms to tax authority, which may include time for electronic filing, waiting time at tax authority, etc.	18		
9. Other activities undertaken for filing of VAT/sales tax/GST in your country (please specify)	32		
Total filing time for VAT/sales tax/GST	56		

PAYMENT — VAT, sales tax and/or GST

	Time last year: Hours per year (2016)	Updated time if applicable: Hours per year (2017)	Please briefly outline the main steps and tasks for each time entry.
10. Calculations of tax payments required, including if necessary the extraction of data from accounting records			
11. Analysis of forecast data and associated calculations if advance payments are required (for example, quarterly installment payments based on estimates of expected tax liability)	0		
12. Time to make the necessary tax payments, either online or at the tax authority office (including time for waiting in line and travel if necessary)			
13. Other activities undertaken for payment of VAT/sales tax/GST in your country (please specify)	0		
Total payment time for VAT/sales tax/GST	0		
Total compliance time (preparation, filing and payment) for VAT/sales tax/GST	182		

4.3.2 Is TaxpayerCo. required to submit invoices or schedule of invoices to support the figures reported in the VAT/sales tax/GST returns? -Click to Select-

4.3.3 If yes, how much time (in hours) does it take TaxpayerCo. to collate and submit these invoices or schedule of invoices? Please also indicate UNDER WHICH STEPS in (1) preparation, (2) filing or (3) payment you have included any required time for collating and submitting these invoices/schedule of invoices:

C.5 POST-FILING PROCEDURES

In this section, please consider the same case study company TaxpayerCo. as described in section A "Case Study Assumptions". We present below additional assumptions that are specific for answering the postfiling questions.

5.1 VAT CASH REFUND

- Please consider the following scenario for a VAT refund: **In June 2017**, TaxpayerCo. makes a large capital purchase. TaxpayerCo. buys one additional machine for manufacturing pots. The value of the machine is: LAK 677,929,805.05.
- The machine is manufactured domestically. It is not imported.
- The additional capital purchase is **only** considered for the postfiling process.

- Assume management of TaxpayerCo. prefers to claim cash VAT refund instead of carrying forward excess input VAT if both options are available.
- The seller of the machinery is registered for VAT.
- If carried forward, excess input VAT incurred in June will be fully recovered after four (4) consecutive months.

5.1.1 Please indicate whether any of the following applies to your country:

	Last year's response: calendar year 2016 (January 1, 2016 – December 31, 2016)	Updated response: calendar year 2017 (January 1, 2017 – December 31, 2017)	Please explain:
VAT or General Sales Tax exists in your country.	Yes	-Click to Select-	
Consumption taxes (e.g. Retail Sales Tax) are levied only at the point of final sale (i.e. tax is not levied on the purchase of the machine by TaxpayerCo, but is due on final sales by TaxpayerCo to its customers).	No	-Click to Select-	
The purchase of a machine for use in manufacturing is not subject to VAT.	No	-Click to Select-	
VAT paid on the purchase of the machine is not recoverable.	No	-Click to Select-	
There is no cash refund mechanism in place.	No	-Click to Select-	
VAT cash refunds are never applied in practice.	No	-Click to Select-	
The law mandates the excess input VAT to be carried forward for a specified period of time before a cash refund can be requested.	No	-Click to Select-	
Please indicate the mandatory carry forward period (e.g. 3 months).	0		

5.1.2 Please indicate whether the following applies to your country:

	Last year's response: calendar year 2016 (January 1, 2016 – December 31, 2016)	Updated response: calendar year 2017 (January 1, 2017 – December 31, 2017)	Please explain:
Taking into consideration the parameters of the case study company, are VAT cash refunds restricted to specific types of taxpayers or to specific conditions e.g., only exporters, company must be less than two years old? Please state the restrictions that apply.	Restricted to international traders and others		

5.1.3 For calendar year 2016, the following VAT rate was used for the table below: 12%

If the VAT rate(s) is different for calendar year 2017, please provide details of the VAT rate(s) you used for the table below (specify the rate and explain why you used that rate):

Input VAT will exceed Output VAT in June 2017 as shown in the table below:

	Output VAT	Input VAT
Sales = LAK 912,597,814.49	VAT rate * 912,597,814.49	
Capital purchase = LAK 677,929,805.05		VAT rate * 677,929,805.05
Raw material expenses = LAK 760,498,178.74		VAT rate * 760,498,178.74
VAT refund		VAT rate * ((677,929,805.05 + 760,498,178.74) - 912,597,814.49)

- If TaxpayerCo. must first carry forward the excess credit for a period of 4 months or more, please answer the next questions on VAT refunds assuming hypothetically that after the end of the mandatory period to carry forward the excess input VAT, an amount of excess credit remains to be recovered by TaxpayerCo.
- If TaxpayerCo. must first carry forward the excess credit for a specified period of time that is less than 4 months, please answer the next questions on VAT refunds considering that TaxpayerCo. will request a refund for the amount of excess credit that remains to be recovered.
- If there is no VAT or General Sales Tax in your country, please proceed to section 5.2.
- If VAT refunds are not applicable to the VAT case study scenario described above, please proceed to section 5.2.

TIME TO COMPLY WITH A VAT CASH REFUND

For questions **5.1.4 – 5.1.13** you should only include time that is in addition to the time captured in the main questionnaire for preparing and filing the standard VAT return. Please answer questions **5.1.4 – 5.1.13** based on the VAT case scenario described above.

Please provide answers in respect of **calendar year 2017** (January 1, 2017 – December 31, 2017). If the answers are the same as last year's response (calendar year 2016), please insert 'no change' in respect of calendar year 2017 or chose the same answer as last year's response.

	Last year's response: calendar year 2016 (January 1, 2016 – December 31, 2016)	Updated response: calendar year 2017 (January 1, 2017 – December 31, 2017)
5.1.4 Please explain in detail how TaxpayerCo. would request a VAT refund (e.g. submit a specific VAT refund form, complete a section of the standard VAT return, tick a box in the standard VAT return, etc.).	Not Applicable	
5.1.5 Please estimate the time (in business hours) spent by TaxpayerCo. on gathering VAT information from internal sources, including time spent on any additional analysis of accounting information and calculating the VAT refund amount.	NA	
5.1.6 Please estimate the time (in business hours) spent by TaxpayerCo. on preparing the VAT refund claim.	NA	
5.1.7 List all documents that TaxpayerCo. would need to prepare and submit to the tax authority to substantiate the claim for a VAT refund.	Not Applicable	
5.1.8 Please estimate the time (in business hours) spent on preparing all additional documents listed in 5.1.7 that are submitted to substantiate the claim for the VAT refund.	NA	
5.1.9 Are both (i) the standard VAT return and (ii) the claim for the VAT refund (along with the additional documents) submitted at the same time?	Not applicable	-Click to Select-
5.1.9a If separately , please explain how the majority of companies – such as the one considered in the case study - submit all documents?	Not applicable	-Click to Select-
5.1.9b If separately , please estimate the time (in business hours) TaxpayerCo. would spend in submitting the VAT refund claim and all additional documents. If in person at the tax office , please include waiting time to submit all necessary information.	NA	
5.1.10 Would TaxpayerCo. be required to make representation in person at the tax office after submitting the claim?	Not Applicable	-Click to Select-
5.1.11 If yes and this time estimate is not included in 5.1.9b , please estimate the time (in business hours) spent at the tax office including waiting in line and travel if necessary.	NA	
5.1.12 Please describe any other mandatory activities/tasks associated with the VAT refund.	Not Applicable	

5.1.13 Please estimate the time (in business hours) spent on each of them (e.g. obtaining internal or external advice).	NA	
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TIME TO OBTAIN A VAT CASH REFUND

Please answer questions **5.1.14 – 5.1.25** based on the VAT case scenario described above.

Please provide answers in respect of **calendar year 2017** (January 1, 2017 – December 31, 2017). If the answers are the same as last year's responses (calendar year 2016), please insert 'no change' in respect of calendar year 2017 or chose the same answer as last year's response.

In replying to the questions below, please apply the following definition of **tax audit**: any further interaction (including formal audit) with the tax authority to verify whether taxpayers have correctly assessed and reported their tax liability and fulfilled other obligations.

	Last year's response: calendar year 2016 (January 1, 2016 – December 31, 2016)	Updated response: calendar year 2017 (January 1, 2017 – December 31, 2017)
5.1.14 What percentage of companies with a similar case of excess input VAT resulting from a large capital purchase would be audited by the tax authority as a result of requesting a cash VAT refund? <i>Please only consider tax audits (see definition above) that require interactions between the TaxpayerCo. and the Tax Authority.</i>	Not applicable	-Click to Select-
5.1.15 Based on your experience, what is the most common type of audit that the scenario described above would trigger?	Not applicable	-Click to Select-
5.1.15a Please explain:	NA	
5.1.16 How would the most common type of audit indicated in 5.1.15 and applied to the given scenario be conducted in your country?	Not applicable	-Click to Select-

If you selected 50% or more cases in 5.1.14, please respond to questions 5.1.17 - 5.1.25. If less than 50% please respond to questions 5.1.26 - 5.1.28.

	Last year's response: calendar year 2016 (January 1, 2016 – December 31, 2016)	Updated response: calendar year 2017 (January 1, 2017 – December 31, 2017)
<p>5.1.17 Please indicate the time (in calendar days) it takes between:</p> <p>a) the date the claim for a VAT refund (including all necessary documentation) is submitted, and</p> <p>b) the date the tax authority starts an audit (see definition above).</p>	NA	
<p>5.1.18 Please specify the time (in business hours) TaxpayerCo. would spend in gathering information and preparing any additional documentation (information such as receipts, financial statements, pay stubs) as required by the tax auditor.</p> <p>If various rounds of interactions occur between TaxpayerCo. and the auditor, please estimate the total time for all these interactions.</p>	NA	
<p>5.1.19 Please list the documents TaxpayerCo. would most typically have to prepare for an auditor.</p>	Not Applicable	
<p>5.1.20 Please explain how the majority of companies – such as the one considered in the case study - submit these documents (electronically, by email, by mail, at the tax office, at the taxpayer's premises).</p>	NA	-Click to Select-
<p>5.1.21 Please estimate the time (in business hours) TaxpayerCo. would spend in submitting the documents requested by the auditor.</p> <p>If in person, at the tax office, please estimate time in business hours spent at the tax office including waiting time.</p> <p>If in person and at the taxpayer's premises, please put zero.</p>	NA	
<p>5.1.22 Please estimate the total time (in calendar days) it takes between:</p> <p>a) the date the tax authority starts an audit (see definition above), and</p> <p>b) the date of the final interaction between TaxpayerCo. and the auditor (this estimate would include the various rounds of interactions between TaxpayerCo. and the auditor).</p>	NA	
<p>5.1.23 Please estimate the total time (in calendar weeks), it takes between:</p> <p>a) the date of the final interaction of TaxpayerCo. and the auditor, and</p> <p>b) the date TaxpayerCo. receives the final report from the auditor.</p>	NA	
<p>5.1.24 Please indicate the time (in calendar weeks) it takes between:</p> <p>a) the date TaxpayerCo. receives the final report from the auditor, and</p> <p>b) the date the VAT refund is received (assuming the</p>	NA	

decision is an approval of the VAT refund claim).		
5.1.25 How are the majority of VAT refunds released (online, at a bank, by mail, at the tax office, other)?	Not applicable	-Click to Select-

If you selected less than 50% cases in 5.1.14, please respond to questions 5.1.26 – 5.1.28

	Last year's response: calendar year 2016 (January 1, 2016 – December 31, 2016)	Updated response: calendar year 2017 (January 1, 2017 – December 31, 2017)
5.1.26 If the answer to 5.1.14 is less than 50% of cases, please assume that an audit will not take place. In this case, please indicate the time (in calendar days) it takes between: a) the date the claim for a VAT refund (including all necessary documentation) is submitted , and b) the date the VAT refund is received.	NA	
5.1.27 If the answer to 5.1.14 is less than 50% of cases, please assume that an audit will not take place. In this case, please indicate the time (in calendar days) it takes between: a) the date of the claim for a VAT refund is approved (if known), and b) the date the VAT refund is received. <i>This time would be included within the total time in 5.1.26.</i>	NA	
5.1.28 How are the majority of VAT refunds released (online, at a bank, by mail, at the tax office, other)?	Not applicable	-Click to Select-

5.2 CORPORATE INCOME TAX (CIT) UNDERPAYMENT

Please answer the questions in this section based on the CIT error and underpayment scenario described below.

- Please consider the following scenario for corporate income tax: an error in the calculation of the income tax liability (e.g. use of incorrect tax depreciation rates, or incorrectly treating an expense as tax deductible) leads to an incorrect income tax return and consequently an underpayment of corporate income tax.
- Please consider that TaxpayerCo. itself discovered the error and **voluntarily notified** the tax authority of the error in the corporate income tax return (if it is possible in your country to notify the authorities).
- Please consider that the value of the underpaid income tax liability is 5% of the corporate income tax liability due.
- Please consider that TaxpayerCo. submits the corrected information after the deadline for submitting the annual tax return, but within the tax assessment period, if applicable.

TIME TO COMPLY WITH A CORPORATE INCOME TAX CORRECTION

Please provide answers in respect of **calendar year 2017** (January 1, 2017 – December 31, 2017). If the answers are the same as last year's responses (calendar year 2016), please either insert 'no change' in respect of calendar year 2017 or chose the same answer as last year's response.

	Last year's response: calendar year 2016 (January 1, 2016 – December 31, 2016)	Updated response: calendar year 2017 (January 1, 2017 – December 31, 2017)
5.2.1 Can TaxpayerCo. voluntarily notify the tax authority of an unintentional CIT error of the type described in the assumptions above?	Yes	-Click to Select-

If you answer **Yes** to 5.2.1, please provide answers to questions 5.2.1a – 5.2.4. If you answer **No**, please proceed to section C.6.

	Last year's response: calendar year 2016 (January 1, 2016 – December 31, 2016)	Updated response: calendar year 2017 (January 1, 2017 – December 31, 2017)
5.2.1a Please explain how TaxpayerCo. would notify the tax authority?	In person, at the tax office	-Click to Select-
5.2.1b Please list all documents TaxpayerCo. has to provide to the tax authority to correct and substantiate the error in the income tax return.	1.) Request letter containing the intention to correct the profit tax (corporate income tax payable) 2.) Calculation for the CIT 3.) Proof of payments for CIT within the year and 4.) Any corporate documents (Enterprise Registration Certificate, Tax Registration Certificate , Tax Payment Certificate, etc.)	
5.2.1c Please estimate the time (in business hours) TaxpayerCo. would spend gathering information and preparing the documents required to notify the tax authority.	3	
5.2.1d Please explain how does the majority of companies - such as the one considered in the case study - submit these documents.	In person, at the tax office	-Click to Select-
5.2.1e Please estimate the time (in business hours) TaxpayerCo. would spend in submitting the documents.	1.5	
5.2.1f Are the payment of the additional CIT liability and the submission of the amended return (along with the additional documents) done at the same time?	Separately	-Click to Select-
5.2.1g If separately , please estimate the time (in business hours) TaxpayerCo. would spend in making the additional tax payment.	4	
5.2.1h Please explain how that payment is processed (electronically, through a bank, at the tax	Bank transfer	-Click to Select-

office)?		
5.2.2 Please indicate whether or not TaxpayerCo. is allowed at that stage to make additional payments.	Yes	-Click to Select-
5.2.3 If TaxpayerCo. is NOT allowed to make additional payments at that stage, please explain how long does TaxpayerCo. have to wait (in calendar days) until a tax notice/reassessment is issued?	0	
5.2.4 Please explain if this tax notice/reassessment is dependent on an audit taking place.	No	

TIME TO COMPLETE A CORPORATE INCOME TAX CORRECTION

Please provide answers based on the CIT case scenario described above.

Please provide answers in respect of **calendar year 2017** (January 1, 2017 – December 31, 2017). If the answers are the same as last year's responses (calendar year 2016), please insert 'no change' in respect of calendar year 2016 or chose the same answer as last year's response.

In replying to the questions below, please apply the following definition of **tax audit**: any further interaction (including formal audit) with the tax authority to verify whether such taxpayer has correctly assessed and reported their tax liability and fulfilled other obligations.

	Last year's response: calendar year 2016 (January 1, 2016 – December 31, 2016)	Updated response: calendar year 2017 (January 1, 2017 – December 31, 2017)
5.2.5 Based on your experience, what percentage of similar cases of self-reporting a CIT error and underpayment of CIT liability as described in the case study scenario above would trigger an audit (see definition above) by the tax authority?	50% - 74%	-Click to Select-
5.2.6 Based on your experience, what is the most common type of audit that the scenario described above would trigger?	Limited scope audit	-Click to Select-
5.2.6a Please explain:	None	
5.2.7 How would the most common type of audit indicated in 5.2.6 and applied to the case scenario described above would be conducted in your country?	Office audit (attending to an auditor's office)	-Click to Select-

If you selected 25% or more of cases in 5.2.5 that would be audited by the tax authority, please respond to questions 5.2.8 – 5.2.13. If less than 25%, please proceed to section C.6.

	Last year's response: calendar year 2016 (January 1, 2016 – December 31, 2016)	Updated response: calendar year 2017 (January 1, 2017 – December 31, 2017)
5.2.8 Please indicate the time (in calendar days) it takes between: a) the date of submitting the amended CIT return, and b) the date the tax authority starts an audit (see definition above).	90	

<p><i>If the company would typically send a letter explaining the error, and in some cases, amended financial statements, please take this into account when estimating the time.</i></p>		
<p>5.2.9 Please specify the time (in business hours) TaxpayerCo. would spend in gathering information and preparing any additional documentation (information such as receipts, financial statements, pay stubs) as required by the tax auditor.</p> <p>If various rounds of interactions occur between TaxpayerCo. and the auditor, please estimate the total time for all these interactions.</p>	6	
<p>5.2.10 Please list the documents TaxpayerCo. would most typically have to prepare for an auditor.</p>	Financial statements Trial balance Invoices copies	
<p>5.2.10a Please explain how does the majority of companies - such as the one considered in the case study - submit all these documents?</p>	In person, at the tax office	-Click to Select-
<p>5.2.11 Please estimate the time (in business hours) TaxpayerCo. would spend in submitting the documents requested by the auditor.</p>	1.5	
<p>5.2.12 Please estimate the total time (in calendar days) it takes between:</p> <p>a) the date the tax authority starts an audit (see definition above), and</p> <p>b) the date of the final interaction between TaxpayerCo. and the auditor (this estimate would include the various rounds of interactions between TaxpayerCo. and the auditor).</p>	90	
<p>5.2.13 Please estimate the total time (in calendar weeks), it takes between:</p> <p>a) the date of the final interaction of TaxpayerCo. and the auditor, and</p> <p>b) the date TaxpayerCo. receives the final report from the auditor.</p> <p>Please assume the final decision of the audit (see definition above) is an agreement with the self-assessed tax liability of TaxpayerCo.</p>	6	

C.6 NEW RESEARCH QUESTIONS

EDUCATION AND ADVISORY TO TAXPAYERS

6.1 Does the tax administration in your country undertake special education/training programs to educate taxpayers or business support initiatives?

Yes

No

Don't know

6.1.a If Yes to 6.1, please indicate how frequently the tax administration undertakes these educational programs:

Once every 1-2 months

Once every 3-4 months

Twice a year

When a legal change or an administrative change is introduced

Others, please specify

6.2 Please describe how taxpayers are made aware of new systems (e.g. online filing, online registration, e-invoicing) or changes to laws:

Pilot test

Use social media to distribute information

Provide material (guides, forms, legislation) on the website

Provide material (guides, forms, legislation) via mobile application

None of the above

Others, please specify

6.3 Please describe how taxpayers obtain information and advice from the tax administration:

Website or mobile application (including brochures, guides, frequently asked questions)

Face-to-face requests at a tax administration inquiry counter?

Public education seminars

Call centers

Emails and text messages

Rulings

Others, please specify

6.4 Does the tax administration take taxpayers' input into account in the design of administrative processes and products and changes to laws?

Yes

No

Don't know

6.4.a If yes to 6.4, is this done in a routine and systematic way (e.g. the tax administration regularly uses taxpayer focus groups to test the design of forms and other products and services)? Or is it done on an ad hoc (i.e. unplanned infrequent) basis?

In a routine and systematic way

On an ad hoc basis

EDUCATION AND ADVISORY TO TAX OFFICIALS

6.5 Does the tax administration in your country provide education/training programs to educate tax officials?

Yes

No

Don't know

6.5.a If Yes to 6.5, please indicate how frequently the tax administration undertakes these educational programs:

Once every 1-2 months

Once every 3-4 months

Twice a year

When a legal change or an administrative change is introduced

Others, please specify

6.5.b If Yes to 6.5, please specify what kind of training strategy the tax administration has in place for tax officers:

Is there a formal training process?

Is there a specific training plan (i.e. targeting a specific issue)?

Is there an induction training program for new staff?

Don't know

Others, please specify

6.6 How does the tax administration in your country inform tax officers of the introduction of new systems (e.g. online filing, online registration, e-invoicing, integrated mailbox account) or changes to laws?

Pilot test

Education seminars and trainings

Use social media to distribute information

Emails and text messages

Provide material (guides, forms, legislation) via mobile application or face-to-face interaction

Others, please specify

BUDGET OF THE TAX ADMINISTRATION

For the tax administration respondents:

6.7 Please provide the total operating budget for the tax administration for fiscal year 2017:

6.7.a Please indicate in percentage terms how much of the operating budget is allocated to:

Salary

ICT

Training

NEW QUESTIONS: SELF-EMPLOYED TAXPAYERS

6.8 How is the income tax rate for self-employed determined according to the laws of your country?

Same as companies/businesses

Same as individuals

Separate tax rate

Others, please specify

6.9 How is the tax base for income tax calculation for self-employed determined according to the laws of your country?

- Same as companies/businesses
- Same as individuals
- Separate tax treatment
- Others, please specify

Thank you very much for completing the questionnaire!

We sincerely appreciate your contribution to the *Doing Business* project. The results will appear in the *Doing Business 2019* report and on our website: www.doingbusiness.org.

Your work will be gratefully acknowledged.