

# PUBLISHING YOUR TAX STRATEGY

## 发布税务策略





# INTRODUCTION



## What is Tax Strategy?

This year, certain businesses must publish their tax strategy, as required by the Finance Act 2016. A published tax strategy will document:

- How you manage tax risks
- Your attitude to tax planning
- Your tax risks
- Working with HMRC

Mazars can help your business identify and meet its obligations.

## Who needs to publish?

The criteria are based on the size of the group in the previous financial year. If one of the following criteria is met, then a business will be within the rules and must publish its tax strategy:

- UK Group turnover in excess of £200 million; or
- UK Group balance sheet above £2 billion; or
- Worldwide Group turnover of more than €750 million

## What information must be published?

The document should explain the business's tax arrangements, without the inclusion of anything commercially sensitive or even the need to publish the amounts of taxes paid. For multi-national groups with a worldwide tax strategy, only parts relevant to UK tax need be published. The document should be available, free of charge, on the internet as either a separate document or a self-contained part of a wider document.

## What is the deadline?

If the criteria are met for the previous financial year, then publication should be by the end of this current financial year. For example, with a 31 December financial year the publication deadline would be 31 December 2017.

# 介绍



## 什么是税务策略

今年，根据2016金融法案的要求，一些企业必须要发布他们的税务策略。一个发布的税务策略必须包含以下内容：

您是如何管理税务风险的

您对于税务计划的态度

您的税务风险

您与英国税务海关总署之间的合作

玛泽可以帮助您的企业识别并且达到这些要求

## 谁需要发布？

衡量的标准是集团在上一个财政年的规模。如果符合以下其中一个条件，那么该企业就必须按规定发表企业的税收策略。

英国集团营业额超过2亿英镑；或

英国集团资产负债表超过20亿英镑；或

全球集团营业额超过7.5亿欧元

## 应该发布什么样的信息？

发布的文件应该解释企业的税务安排，不需要包含任何敏感的商业信息，或者企业已付的税款金额。对于拥有全球税务策略的跨国集团而言，只需要发布与英国税务相关的部分。该文件应免费提供在互联网上，作为单独文件或者更广泛文件中的独立部分。

## 截至日期是何时？

如果企业在上一个财政年度符合标准，那么该企业应该在今年的财政年度结束之前发布税务策略。例如，以2017年8月31日结束的财政年度，截至日期是2017年8月31日。

# HOW YOU MANAGE UK TAX RISKS

## What to include

It is necessary to consider what tax risks your business has from:

- The size of the business
- The complexity of the business
- How any changes to the business could impact its tax risks

HMRC's guidance says that the following should also be included:

- Details on how your business's tax risk is managed
- High level description of the key management roles and their responsibilities
- Information on the systems and controls in place to manage tax risk
- Details on the levels of oversight of your business's board as well as its involvement

## Comment

Although this requirement is separate and potentially additional to the Senior Accounting Officer (SAO) rules, there is some overlap here particularly around looking at the systems and controls in place. As for SAO, it will not be sufficient to rely on a fully outsourced tax function as a policy. It will be necessary to demonstrate that sufficient consideration is given to managing any risk from outsourcing.

## How can Mazars help?

We can assess your business from every aspect with respect to tax and conduct a review on your systems and controls procedures for managing tax risk. We can make recommendations for any changes or improvements in this respect.

# 您如何管理英国税务风险

## 应该包含的内容

您需要考虑以下的企业税务风险来源因素：

企业的规模

企业的复杂性

企业的改变对其税务风险可能产生的影响

## 根据英国税务海关总署规定，以下内容也应该被包含在内：

您如何管理企业税务风险的详细信息

关于核心管理人员及其责任的高度描述

用于管理税务风险的系统内信息以及控制措施

关于公司董事会监督以及参与程度的详细内容

## 评论

虽然这一要求独立于高级会计官员（SAO）规则并且有可能成为该准则的附加部分，但是在某些方面与该准则有重叠，特别是在查看系统和控制措施方面。对于高级会计官员而言，依靠完全外包的税务功能作为政策是不充足的。有必要表明，企业有充分考虑管理外包服务的风险。

## 玛泽能帮到您什么？

我们可以就企业与税务相关的方面进行评估，并且对企业系统和控制程序进行审查，帮助您管理税务风险。我们可以为您提出相关的改变或改进的建议。

# YOUR ATTITUDE TO TAX PLANNING

## What to include

- Why you might seek external tax advice
- An outline of your tax planning motives
- The importance of each to your tax strategy

HMRC's guidance also indicates that you should include details of any code of conduct that your business has, as well as details of the group's overall approach to tax planning and structuring if part of a group or sub-group.

## Comment

For some groups that take a significant amount of tax advice, this will be an area of interest. Previously the only publicly available information on this would have been if the tax advice was from the same firm as the auditor and the advisory fees had been disclosed in the accounts. This is certainly an area that outside stakeholders could focus on, particularly if there is a disconnect between this and the business's published attitude to, say, Corporate Social Responsibility. Most businesses will take tax advice to a greater or lesser extent, though, and the fact that advice is taken should not be seen as a bad thing - so the importance will be in properly communicating the reasoning.

## How can Mazars help?

We can consolidate your tax planning motives within the business and within the Group, as necessary. These motives should be consistent across the Group and consistent with the information that HMRC receives from other sources, e.g. Country by Country Reporting.

# 您对待税务计划的态度

## 应该包含的内容

您寻求外部税务咨询的原因

您税务计划的动机概要

每一条动机对您税务策略的重要性

## 根据英国税务海关总署规定，以下内容也应该被包含在内：

英国税务海关总署的指导意见中也表明，您应该将企业所拥有的任何行为准则细节包含在内，以及如果其是集团或子集团的一部分，您也应该将集团的总体税务计划以及架构包含在内。

## 评论

对于有些接受大量税务建议的企业而言，这可能是个有兴趣的领域。在此之前，唯一对公众公开的信息是，在税务咨询服务与审计服务来自于同一家公司时，在财务报告中要求披露的咨询费用。这绝对是一个外部利益相关方能够关注的领域，特别是如果披露信息与企业所发布的态度（例如：企业社会责任）有所分离的情况下。大部分企业都会或多或少的接受税务咨询。然而，企业接受税务咨询不应该被视为一件坏事，重要的是就其原因进行正确的沟通。

## 玛泽能帮到您什么？

在必要的情况下，我们可以帮您统一企业内部和集团内部的税务计划动机。这些动机在集团内部应该保持一致，而且应该与英国税务海关总署从其他途径收集的信息保持一致，例如，转让定价国别报告。

# **YOUR TAX RISKS**

## **What to include**

HMRC have said in their guidance that this section should include information about the business's internal governance in relation to tax risk. If the business has rigid levels of acceptable tax risk, it should say so here, and explain how that is influenced by stakeholders.

## **Comment**

For businesses that already have a very open dialogue with HMRC through their CRM, there may be little new information here for HMRC. However, most businesses are unlikely to publish this already in a document freely available to the public. Where outside perception of the risk appetite of a business, from other documents it already publishes for instance, is significantly different from its tax risk appetite, then careful consideration will need to be given to this section, then careful consideration will need to be given to this section.

## **How can Mazars help?**

Each business will have different attitudes and levels of acceptable risk. We can look at communication of your tax risk within the business and the group, and from external sources to ensure consistency.

# 您的税务风险

## 所包含的内容

英国税务海关总署在其指导意见中表示，该部分应该包含与企业税务风险相关的内部治理的信息。如果企业有严格的可接受的税务风险水平，那么企业应该在此表明，并阐述该水平是如何被利益相关方所影响的。

## 评论

对于已经通过客户关系管理系统与英国税务海关总署进行了非常公开对话的企业而言，这对于该总署也许没有更多新的信息。然而，大部分的企业都不太可能免费公开发布这方面的信息。当外界所认为的企业风险偏好（从其已经发布的其他文件中了解到的），与实际税收风险偏好存在的显著差异的情况下，企业则需要仔细考量本部分。

## 玛泽能帮到您什么？

每个企业对可接受风险有不同的态度和标准。我们可以查看您企业与集团内部以及外部关于税务风险的沟通，以保证信息的连贯性。

# **WORKING WITH HMRC**

## **What to include**

Where businesses already have a CRM, this is probably an area which will already have been discussed, but it needs to be included in this document. The document should state:

- How the business meets its requirements to work with HMRC
- Specifically how the business works with HMRC on;
- Current, future and past tax risks
- Tax events
- Interpreting the law

It is possible to add more topics in this area.

## **Comment**

For those that do not have a CRM or any regular contact with HMRC, this could be a fairly short factual section. Things to consider would be the historical contacts with HMRC for clearances, voluntary disclosures etc. If there has previously been minimal contact, but there have been significant transactions for the business where external advice has been taken, then HMRC may identify this. Also it is likely this will be an area of interest for other stakeholders in the business.

## **How can Mazars help?**

We can consolidate all the historical communications with HMRC and look ahead for potential future tax risks. We can make recommendations on what information HMRC requires and what information stakeholders may want to see.



# 与英国海关税务总署合作

## 所包含的内容

如果一个企业已经有了客户关系管理系统，这可能是一个已经讨论过的方面，但这方面信息必须被包含在这个文件中。这个文件应该表明：

企业是如何达到与英国海关税务总署合作的要求的

具体说明企业如何与英国海关税务总署就以下几个方面的合作：

当前，未来和过去的税务风险

税务活动

阐释法律

将来也许有更多的话题加入到这个领域。



## 评论

对于没有客户关系管理系统或者与英国海关税务总署没有定期联系的企业，这可能是一个较短的陈述事实的部分。需要考虑的事项包括与该总署曾进行的清关以及自愿披露等方面的联系。如果之前只有最低限度的联系，但是在大量的交易中都采纳了外部的咨询意见，那么该总署也许会发现这一点。此外，这也是可能企业利益相关方会感兴趣的领域。



## 玛泽能帮到您什么？

我们可以统一所有过去与英国海关税务总署之间的联系，并预测未来潜在的税务风险。我们可以就该总署需要的信息以及企业利益相关方可能想要看到的信息提出建议。



# HELPING YOU PUBLISH YOUR TAX STRATEGY

## **An important document**

If your business is required to publish its tax strategy, this will be a publicly available document, the content of which will be accessible to tax authorities, customers, stakeholders and the wider public. It will be important to address the required content in a manner that:

- Communicates a complex subject matter in accessible way
- Satisfies the expectations of a wide readership
- Matches the group's values and communication strategy
- Does not constrain the group unnecessarily
- Protects the group's reputation

## **Mazars' tax specialists**

Our tax specialists are experienced in identifying and communicating tax risk as well as in understanding HMRC's attitude to tax risk management. Our team includes individuals with extensive experience of conducting Business Risk Reviews of large businesses at CRM level on behalf HMRC. We will apply our knowledge of your business and similar businesses and of HMRC's procedures so as to guide you through the publication of your tax strategy in a way that best suits your business.that best suits your business.

# 帮助您发布您的税务策略

## 一份重要的文件

如果您的企业需要发布税务策略，这将会是一个公众可见的文件，该文件内容会对税务机关，客户，利益相关方以及广大公众开放。这就让以下发布必要内容的方式显得非常重要：

以易懂的方式来解释一个复杂的话题

满足广大读者的期望

符合集团的价值理念以及沟通策略

不对集团作出不必要的束缚

保护集团的声誉

## 玛泽的税务专家

我们的税务专家团在辨别和沟通税务风险上有丰富的经验，同时也非常了解英国税务总署对于税务风险管理的态度。我们的团队中包括：曾多次代表该总署处理大型企业关于客户关系管理中企业风险评估的人员。我们也将应用我们对您企业，类似企业，以及该总署程序的了解，通过最适合您企业的方式指导您的企业发布税务策略。

# Please get in touch...

**Dr. Renáta Ardous**

International Tax Policy and Corporate Tax Senior Manager

**T:** +44 (0)20 7063 4110

**M:** +44 (0)7881 283607

Tower Bridge House  
St Katharine's Way  
London E1W 1D



Mazars LLP is the UK firm of Mazars, an international advisory and accountancy organisation, and is a limited liability partnership registered in England with registered number OC308299. A list of partners' names is available for inspection at the firm's registered office, Tower Bridge House, St Katharine's Way, London E1W 1DD.

Registered to carry on audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at [www.auditregister.org.uk](http://www.auditregister.org.uk) under reference number C001139861.

© Mazars LLP 2017-05 35131