

Important message for businesses regarding overdue tax payments, 09 April 2020

2020 年 4 月 9 日 IRD 关于滞纳税款的重要信息更新

1. Inland Revenue has issued an important message for businesses regarding recent legislative change on the remission of use of money interest (UOMI). The message is intended to provide clarity on the remission of UOMI and other measures available to taxpayers who are struggling to pay their tax in full and on time as a result of the COVID-19 crisis.

IRD 最近发布了关于豁免 UOMI（滞纳税款利息）的最新修改法案的通知。该通知的主要目的是为了让受到新冠肺炎影响而不能准时缴纳税款的纳税人，更清楚地了解豁免 UOMI 的相关要求以及其他可以采取的措施。

2. The COVID-19 Response (Taxation and Social Assistance Urgent Measures) Act 2020 was passed under urgency on 25 March 2020. Among other measures, new s 183ABAB of the Tax Administration Act 1994 gives the Commissioner a discretion to remit UOMI on overdue tax payments.

2020 年 3 月 25 日，议会紧急通过了新冠肺炎应对（税务及社会紧急援助考量）法案 2020。在众多考量中，税务行政法 1994（Tax Administration Act 1994）新增了第 183ABAB 条款，给与 IRD 税务专员减免滞纳税款利息的自由裁定权。

A. When the Commissioner will remit penalties and UOMI

什么情况下，税务专员可以减免滞纳税款的罚金和利息

To be eligible for remittance of UOMI and penalties, a taxpayer must meet the following criteria:

纳税人需满足以下要求，才有资格豁免滞纳税款罚金和利息：

几个关键的申请前提条件如下：

- 1) The debt has arisen since 14 February 2020

拖欠的税款是在 2020 年 2 月 14 日和之后产生的

- 2) the taxpayer's ability to pay by the due date, either physically or financially, has been significantly adversely affected by COVID-19.

由于受到新冠肺炎的严重影响，纳税人由于身体上或是经济上的原因而无法按期缴纳税款

- 3) The taxpayer has explored other options to support you financially i.e. you have talked with your bank about additional finance or re-negotiated other loans/overdrafts

纳税人已经寻求过了其它财务上帮助，例如，向银行申请额外的贷款，或者重新商讨其他贷款或者透支额度

The Commissioner may exercise her discretion to remit the interest if the taxpayer has contacted the Commissioner as soon as practicable to request relief and has paid the outstanding tax as soon as practicable.

当纳税人在可行的情况下尽可能及时地与 IRD 取得了联络，提出豁免滞纳金请求，并尽可能及时的缴付滞纳金的情况下，税务专员可以行使自由裁定权，减免罚金及滞纳金利息。

The Commissioner's ability to exercise the discretion applies until 25 March 2022.

税务专员可使用其自由裁定权日截至 2022 年 3 月 25 日。

B. As soon as practicable

什么是“在可行的情况下尽可能及时”

“As soon as practicable” will be determined on the facts of each case. For guidance, the Commissioner considers the term means that so long as the taxpayer applies for the relief at the earliest opportunity and agrees to an arrangement that will see the outstanding tax paid at the earliest opportunity, or will be paid over the most reasonable period given the taxpayer's specific circumstances, the test will have been met.

“在可行的情况下尽可能及时”视不同情况而定。通常情况，只要当纳税人尽最大可能尽早地提交税款减免的申请，并且同意在最短的时间内缴纳滞纳税款的安排，或者在一些特殊的情况下，同意在合理的规定时间范围内付清所有滞纳金，即可满足“在可行的情况下尽可能及时”的此项条件。

C. Information to be provided

所提供的材料

If asked, taxpayers should be able to provide at least three months' banks statements and credit card statement, any management accounting information and a list of aged creditors and debtors.

如果被要求提供材料，纳税人需提供至少三个月的银行对账单，信用卡对账单，以及管理会计信息和逾期债权人和债务人列表。

D. Type of relief available

税务减免种类包括：

In addition to have the discretion to remit UOMI, if the tax debt is due to COVID-19 the Commissioner may:

如若滞纳税款受新冠肺炎的影响所致，税务专员除了灵活裁量减免滞纳税款利息，也可能考虑，

- enter into an instalment arrangement (perhaps with a deferred payment start date)

与 IRD 达成分期付款的协定（起始付款日也许可以延后）

- partially write-off the debt due to serious hardship, with payment of the remaining tax by instalment or a lump sum

如果纳税人遭受严重的财务困难，可免去部分税款，剩余的部分分期支付，或一次性付清

- allow a partial payment, and write-off the balance, or

同意纳税人支付部分税款，免去剩余税款

- write-off the debt due to serious hardship.

同意当纳税人在遭受严重的财务困难的情况下，免去其所有逾期税款

E. No leeway on filing returns

请务必按时进行税务申报

Inland Revenue notes that while taxpayers may have difficulty in paying their taxes on time, it is important that they continue to file their returns on time.

IRD 悉知纳税人可能无法按时缴纳税款，但是请纳税人务必按时进行税务申报。

Source document: **Inland Revenue**

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