

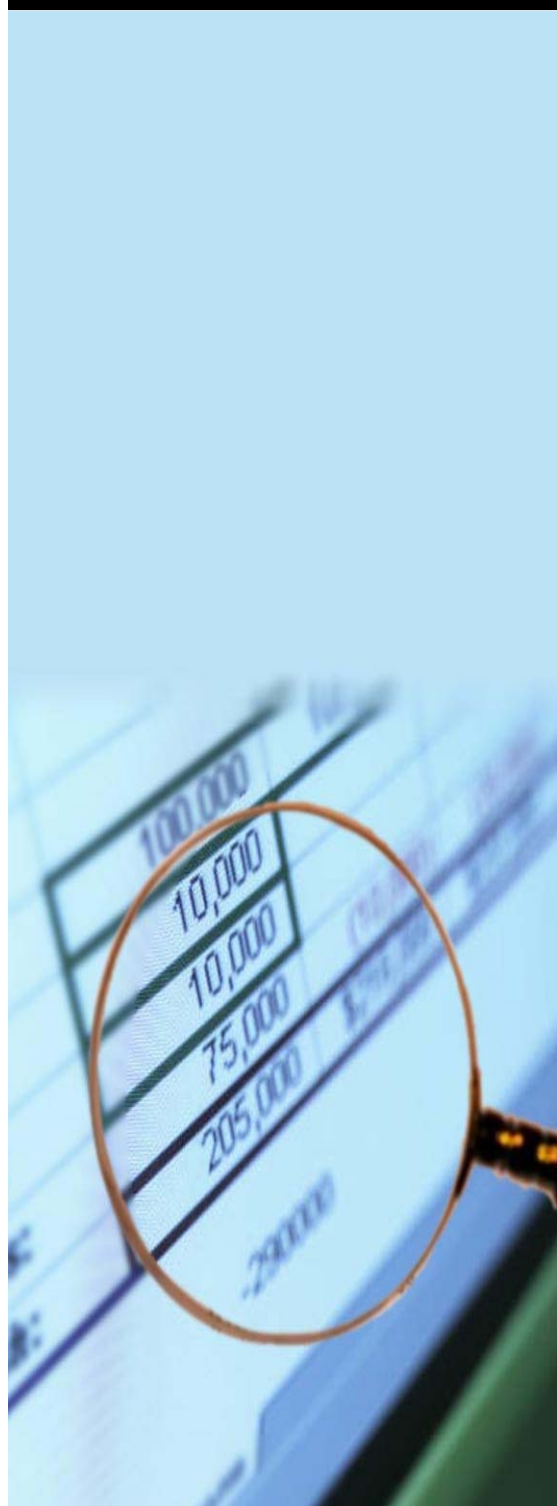
CENTRE FOR TAX POLICY AND ADMINISTRATION

ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT



# **OECD Bribery Awareness Handbook for Tax Examiners**

**税务检查员行贿检查工作手册**



**Language: Bilingual English / Chinese**



## OECD BRIBERY AWARENESS HANDBOOK FOR TAX EXAMINERS 税务检查员行贿检查工作手册

### EXECUTIVE SUMMARY 概述

The present document is part of the follow up to the 1996 OECD Recommendation on the Tax Deductibility of Bribes to Foreign Public Officials C(96)27/FINAL. 本文件是 1996 年 OECD 对向外国公务员行贿税收扣减建议 C (96) 27/决议后续文件的一部分。

The existence of legislation denying the tax deductibility of bribes is a strong deterrent to bribery of foreign public officials. Nevertheless, the practical implementation of such legislation should not be neglected. The deterrent effect of these legislative changes depends crucially on the measure put in place to ensure that taxpayers are complying with the law. 制定法律条款不允许对行贿支出进行税收扣减是有效防止向外国公务员行贿的措施，但是也不能忽视法律的有效执行问题。这些立法改革的威慑效力及大程度上取决于有效的措施，以保证纳税人遵从法律。

As legislation denying the tax deductibility of bribes to foreign public officials deductibility were put in place in many countries, the CFA decided to pursue its work on the implementation of such legislation by designing a manual to assist tax examiners identify suspicious payments likely to be bribes. The aim of the present Bribery Awareness Handbook For Tax Examiners is to assist countries in making their tax examiners aware of the techniques used for bribery as well as providing them with tools to detect and identify bribes of foreign public officials but also other types such as bribes to public officials in the domestic context. The Handbook provides useful legal background information as well as practical tips: indicators of bribery, interviewing techniques, examples (made anonymous) of bribes identified in tax audits as well as a standard form for feedback by the tax examiner to his headquarters in order to facilitate the monitoring of trends and assessing risk. 由于许多国家都制定了立法不允许对向外国公务员行贿的支出进行税收扣减，CFA 决定将其工作重点放在这些法律的实施上，设计一个手册帮助税务检查员确定可能是行贿款项的可疑支付。本手册即**税务检查员行贿检查手册**的目的是帮助各国提醒税务检查员了解行贿的方法并向他们提供发现和确定外国公务员受贿的手段，也包括其他的行贿，如向国内政府公务员的行贿。本手册提供有用的法律背景信息和实际操作技巧：行贿的迹象，询问的技巧，税收审计中已确定的行贿例子（不提名）和税务检查员向总部反馈使用的标准表格，以帮助监测趋势和评估风险。

Countries may want to use this Handbook and provide it to their tax officials in the context of their training programmes or may wish to use them to design their own Bribery Awareness Handbook for Tax Examiners for the Detection of Bribes taking into account their specific circumstances. For that purpose the Handbook identifies where country specific information can be added. The Handbook may also be used as a checklist during examinations. It can finally be used by the Committee as a valuable tool to promote the 1996 OECD Recommendation on the Tax Deductibility of Bribes to Foreign Public Officials vis vis non-Member countries. 各国可以使用本手册并将其提供给自己的税务公务员作为培训的教材，或将其作为参考，结合本国具体情况制定本国税务检查官行贿检查手册。对此，本手册在可以添加本国具体情况的地方做了标记。本手册还可以用作税务检查的核对表。最后，本手册还可以被委员会用作向非成员国推广 1996 年 OECD 对向外国公务员行贿税收扣减建议的有力工具。

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## OECD BRIBERY AWARENESS HANDBOOK FOR TAX EXAMINERS

### OECD 税务检查员行贿检查工作手册

The aim of the present Handbook is to assist countries in making their tax examiners aware of the techniques used for bribery as well as providing them with tools to detect and identify bribes of foreign public officials but also other types such as bribes to public officials in the domestic context. Countries may want to use this Handbook and provide it to their tax officials, for example, in the context of their training programmes or may wish to use it as a checklist or to design their own handbook for tax examiners for the detection of bribes taking into account their specific circumstances. 这个手册的目的是帮助各国使其税务检查员了解贿赂的方法，同时向他们提供有效的方法去发现和鉴别对外国公务员的贿赂以及对国内公务员的贿赂。各国可以向自己的税务公务员发放该手册作为培训材料，也可以作为核对表或作为制定符合本国情况的税务检查员发现贿赂工作手册时的参考。

#### 1. Background on Bribery Initiative 反贿赂计划的背景

1. The payment of bribes in international business transactions raises serious moral and political concerns and exacts a heavy economic cost, hindering the development of international trade and investment by increasing transaction costs and distorting competitive conditions. The tax treatment of bribes may add to this distortion. 国际商业交易中贿赂款项支出引起严重的道德和政治关注，产生沉重的经济成本，而且由于交易成本增加、竞争条件失真而阻碍国际贸易和投资的正常发展。贿赂的税务处理可能会增加这种失真。

2. OECD countries and several non-Members negotiated the 1997 Convention on Combating Bribery of Foreign Public Officials in International Business Transactions. The Convention came into force on 15 February 1999. All OECD Member countries and some non-member countries have signed it. Bribery of domestic public officials is a crime in most countries. Prior to the Convention bribery of foreign public officials was not a crime under the legislation of many countries. The OECD Convention represents therefore an important step in the concerted international effort to criminalise bribery and reduce the rampant corruption in world economies. It aims to stop the use of bribes to obtain for the purpose of obtaining international business deals and to strengthen domestic anti-corruption efforts aimed at raising standards of governance and increasing civil society participation. The Convention obliges signatories to adopt national legislation that makes it a crime to bribe foreign public officials. It provides a broad definition of what is a public official, which would cover all persons exercising a public function. It requires that bribery of foreign public officials be punishable, by effective, proportionate and dissuasive criminal penalties comparable to those applicable to their own public officials. OECD 各国和几个非成员国谈判达成了 1977 年关于制止在国际商业交易中贿赂外国公务员的公约。该公约于 1999 年 2 月 15 日生效。所有 OECD 国家和一些非成员国已经在该公约上签字。在大多数国家，对国内公务员行贿是刑事犯罪。在该公约生效前，许多国家的立法都不对外国公务员的行贿定罪。OECD 公约标志着重要的国际协同，把贿赂定为刑事犯罪，因此降低了世界经济中猖獗的腐败现象。它的目的是阻止利用贿赂获得国际商务交易合同，同时加强国内反腐败斗争，以提高政府管理标准并扩大公

民社会参与。协约要求签字国通过国内立法规定向外国公务员行贿为犯罪。公约同时给出了公务员的宽广的定义：所有执行公共职能的人员都是公务员。公约规定对向外国公务员行贿的行为进行惩处，惩处要有效力、适当、有威慑力，同时不低于对本国公务员贿赂的惩处。

3. In the tax area, the Committee on Fiscal Affairs (CFA), the main tax-policy body of the OECD, initiated in June 1994, a review of Member countries' tax legislation in order to identify any provisions that may indirectly encourage the bribery of foreign public officials. It agreed that where such provisions exist and where changes would effectively discourage the corruption of foreign officials, tax administrations should be encouraged to make them. 在税务领域，财政事务委员会（CFA）是 OECD 的主要税收政策机构，它在 1994 年对成员国税收立法进行了检查，看是否存在任何可能间接鼓励行贿外国公务员的条款。各国同意如果存在这样的条款的话，而且立法改动会有效地减少外国公务员腐败的话，则应鼓励税务局进行立法改动。

4. In April 1996, on the proposal of the CFA, the OECD Council adopted a Recommendation on the Tax Deductibility of Bribes to Foreign Public Officials C(96)27/FINAL. This Recommendation calls on Member countries that allow the deductibility of such bribes to re-examine this policy with the intention of prohibiting such deductions. The Council recognised that the trend to treat bribes to foreign public officials as illegal might facilitate such action. The Recommendation instructs the CFA to monitor its implementation and to promote it in its contacts with non-member countries. It received reinforcement from the revised Recommendation of the Council on Combating Bribery in International Business Transactions, adopted on 23 May 1997, which urged the prompt implementation by Member countries of the 1996 Recommendation. The criminalisation of bribes to foreign public officials in Member countries has very often been the condition to the amendment of the tax legislation to deny the tax deductibility of bribes in those countries concerned by the Recommendation. 1996 年 4 月，根据 CFA 的建议，OECD 委员会批准了对外国公务员行贿税收扣减的建议 C(96)27/决议。这个建议要求允许贿赂扣除的成员国重新检查这个政策并禁止贿赂扣除。委员会承认将对外国公务员行贿视为非法这一大趋势有可能加速这一行动的进程。建议指示 CFA 监测建议的实施情况并在其与非成员国的接触中推荐建议。这个建议由于 1997 年 3 月 23 日批准的委员会打击国际商务交易中贿赂的修改建议而得到了加强。成员国将对外国公务员行贿定为刑事犯罪常常成为修改税收立法的条件，以拒绝建议涉及的这些国家的贿赂税收扣除。

5. As legislation denying tax deductibility of bribes to foreign public officials fell into place in all the countries concerned, by the 1996 Recommendation, the CFA decided to pursue work on its implementation with a specific project: to draw up OECD Bribery Awareness Handbook for the Detection of Bribes to Public Officials, to assist in the identification of bribes in the course of tax examinations. 随着所有有关国家拒绝向外国公务员行贿税收扣除立法的建立，根据 1996 年建议，CFA 决定继续建议的落实工作，设计了一个项目：起草 OECD 侦查对外国公务员行贿的认知行贿手册，以帮助税收检查中对贿赂的鉴别。

6. Audit handbooks or audit manuals enable tax administrations to educate tax examiners better on the best techniques to use and the facts to look for during examinations likely to lead to the identification of non-deductible bribery payments. They also raise the awareness of tax examiners in the identification of transactions connected with bribery. Since many Member countries are in the process of, or are considering, designing handbooks for tax examiners, it appeared timely to consider the issues that should be addressed in such handbooks. 审计手册或审计指南帮助税务局培训税收检查员，学习最好的技能和在检查中应该寻找的、可以帮助确定不可扣除的贿赂付款的事实。它们同时提高税收检查员在鉴定和贿赂有关的交易检查中的警觉度。由于许多成员国正在制定或考虑制定税务检查员手册，提出考虑这些手册应该处理的问题就十分合适。

2. **Relevant Domestic Tax Provision** 相关的国内税收规定、

**COUNTRIES ARE INVITED TO INCLUDE HERE A CROSS REFERENCE TO THEIR RELEVANT TAX LEGISLATION CONCERNING THE NON TAX DEDUCTIBILITY OF BRIBES TO FOREIGN PUBLIC OFFICIALS** 欢迎各国在此写进本国关于向外国公务员行贿不得税收扣除的相关税收立法的交叉索引。

3. **Definition of bribery** 行贿定义

7. There are as many different definitions of corruption as there are diverse forms of corruption. Bribery is a specific form of corruption that can be defined as the voluntary giving of something of value to influence performance of official duty either by doing something improper or failing to do something they should do within the authority of their position. 由于腐败的形势多种多样，所以关于腐败的定义也是多种多样。行贿是腐败的一种特别形式，可以定义为主动给有价值的东西来影响公务员职责的履行，使公务员或者错误行为，或者在他们职位权力范围内本应行为却不行为。

4. **Obligation or not for tax examiners to report bribes identified to the criminal law enforcement authorities of their own countries** 税务检查员有义务或无义务将已经确定的贿赂案件报告给本国刑法执法机构。

8. The obligation for tax examiners to report bribes they have identified to their domestic criminal law enforcement authorities will depend on the legal system of their respective countries. In some countries the tax administration is required to give information to police, prosecution administration and to courts when the bribe concerns a case where there is suspicion of a tax crime. In other countries this is not the case. When information is in the hands of the criminal law enforcement authorities, they may pass it on to their counterpart in another country on the basis of an international agreement on mutual judicial assistance. 税务检查员将已经确定的贿赂案件报告给本国国内刑事法律执法机构的义务取决于该国的法律制度。在一些国家里，如果贿赂涉及到税务犯罪案件，税务局就被要求将信息提供给警察、起诉检查部门和法院。当信息由刑法执法机构掌握时，如果两国间存在相互司法协助的国际协议的话，他们可以将情报转交给另一国家的对等部门，

**COUNTRIES COULD INSERT HERE THEIR SPECIFIC RULES ON THE OBLIGATION OR NOT FOR TAX EXAMINERS TO REPORT BRIBES IDENTIFIED TO THE CRIMINAL LAW ENFORCEMENT AUTHORITIES OF THEIR OWN COUNTRIES** 各国可以在此加进本国关于税务检查员将已确定的贿赂案件报告给本国刑法执法机构的义务的具体规定。



*Special rules if any on burden of proof in case of presumption of illegal payments 关于假定存在非法付款时举证责任的提别规定*

**COUNTRIES COULD INSERT HERE THEIR SPECIFIC RULES ON THE BURDEN OF PROOF IF THEY DIFFER FROM THE GENERAL RULES ON BURDEN OF PROOF IN CASE OF PRESUMPTION OF BRIBERY** 如果规定不同于假定存在贿赂时的一般举证责任规定，各国可以在此加进本国举证责任的具体规定。

**5. Indicators of Fraud or bribery 欺诈或贿赂的标志**

9. In order to dissimulate bribes, taxpayers will generally use the same techniques they use to dissimulate income. Tax examiners will therefore have to look for evidence of bribery in the same way as they look for evidence of fraud. Taxpayers who knowingly understate their tax liability often leave evidence in the form of identifying earmarks (or Indicators). 为了隐瞒行贿，纳税人一般都使用和他们用来隐瞒所得的同样方法。因此，税收检查员在寻找行贿证据时也要使用寻找纳税人欺骗证据一样的方式，这是因为当纳税人故意少报应纳税额时，会常常以鉴别款项用途（或标记）的形式留下证据。

10. Indicators of fraud can consist of one or more acts of intentional wrongdoing on the part of the taxpayer with the specific purpose of evading tax. Indicators of fraud may be divided into two categories: affirmative indications or affirmative acts. No fraud can be found in any case unless affirmative acts are present. Affirmative indications serve as a sign or symptom, or signify that actions may have been done for the purpose of deceit, concealment or to make things seem other than what they are. Indications in and of themselves do not establish that a particular process was done; affirmative acts also need to be present. 欺骗指示可以由以避税为目的的纳税人故意实施的一个或多个错误行为构成。欺骗指示可以分为两类：肯定指示或肯定行为。在任何案件中，如果没有肯定行为，就不会存在欺骗。肯定指示的作用是提供一种标示或迹象，或指示行为的目的是欺骗、隐瞒或者制造假象。指示本身不能说明已经实施了具体步骤；要证实这一点，就必须有肯定行为。

11. Affirmative acts are those actions that establish that a particular process was deliberately done for the purpose of deceit, subterfuge, camouflage, concealment, some attempt to colour or obscure events, or make things seem other than what they are. Examples include omissions of specific items where similar items are included, concealment of bank accounts, failure to deposit receipts to business accounts, and covering up sources of receipts. The Indicators of fraud presented below are also relevant to identify bribes. 肯定行为是可以证明为了欺骗、逃避、伪装、隐瞒、试图粉饰或模糊事件、或制造假象而有意实施了的行为。比如：删除相似条目中某些特别条目，隐瞒银行账户，不将收款存入营业帐户，隐蔽收款来源等。下面提出的欺骗指示对鉴别行贿也有帮助。

**5.1 Indicators of Fraud or Bribery: Expenses or Deductions 欺骗或行贿指示：支出或扣除**

12. They may take the form of substantial overstatement of deductions or consist in claiming fictitious deductions. 可以以过度夸大扣除的形式或要求虚假扣除的形式出现

## *Methods of Payment 支付方法*

13. Some methods employed to channel currency to public officials are presented below. They are by no means new methods nor do they represent more than a small fraction of methods employed, but are pointed out here to emphasise the need for imaginative investigative techniques to uncover instances of corruption of public officials. 下面提供了一些将货币传递给公务员的方法。这些方法决不是什么新鲜事物，它们也仅代表各种方法的很小一部分。之所以在这里提到这些方法，是要强调要想揭开公务员腐败，有必要在调查手段上富有想象力。

14. Exchange of funds through a legitimate business: A firm controlled by a public official pays a large sum of money to an unrelated corporation in return for fictitious invoices for alleged consulting fees. That corporation in turn makes checks payable to one of its corporate officers who then cashes the checks with the aid of a bank official. The cash is returned to the first corporation's officers who include the public official. 通过合法商业交换资金：由公务员控制的一家公司向一家非关联公司支付一大笔款项以换得所谓的咨询费虚假发票。那家公司反过来再开立以其公司一个经理名字为抬头的支票，那个经理在银行经理的帮助下将支票兑现。现金被返还给第一家公司的经理们，而这些经理中就包括了那个政府公务员。

15. Transfer of funds through a spurious business: A bank account is opened in a fictitious name as a conduit for converting checks to cash. Invoices printed in the fictitious business name are prepared as evidence of purchases. Checks issued to the fictitious business are deposited and then currency withdrawn. 通过伪装企业转让资金：用假姓名开立一个银行账户，作为将支票兑换成现金的管道。以虚假企业名称印制的发票被作为购货的证据。将开给假企业的支票存入银行，然后取出现金。

16. Payment of campaign expense: One example of making indirect political contributions is where the campaign committee or candidate provides an unpaid bill for some campaign expense, such as for the hiring of sound trucks or for the printing of handbills, posters, etc. 竞选活动费用支出：间接政治支持的一个例子是竞选活动委员会或候选人提供一张竞选活动费用账单，比如租用宣传车或印刷传单、宣传画的费用。

17. Indirect payments to public officials--One method of indirect payments to public officials has been found to be by way of making payments to a law firm. In this instance, the lawyer acts merely as a conduit to which checks are issued for ostensible legal services rendered. The payments are deposited to the lawyer's trust accounts and disbursements made from those accounts to the public official. This method is also used through public relations, advertising, or accounting firms. 向公务员间接支付：已经发现的一种向公务员间接支付的方法是将法律事务所作为支付中介。这里，律师就是一个简单的管道，公司向他开立支付虚假法律服务费用的支票。付款被存入律师的信托账户，然后再从这些账户中向公务员提款支付。这种方法也可通过公共关系公司，广告公司或会计事务所进行。

18. Indirect bribe payment one method has been found to be via a request of donation for a non-profit entity that is not founded for the purpose of carrying of business activity by an official who is the member of top management of this non-profit entity. 已经发现有一种方法进行间接贿赂支付，就是通过请求向一家非营利实体捐款，而这个实体并非为这家非营利实体高级管理层人员之一的公务员为经营之目的而建立。

19. Invoicing the client for an inflated amount as compared to the actual market price: the difference between the amount received and the normal price is then paid to an intermediary without the profit of the

business being affected (the difficulty lies in the identification of the intermediary who is rarely identified as such in the books of the company 向客户开立价值比实际市场价格高出许多的发票：然后把收到款项和正常价格之差支付给一家中介，企业的利润不受此影响（困难在于不易确定中介的身份，因为在公司账目中很少用其真实身份记录）。

20. An expense borne by a company and invoiced as an expense for the custody of goods or surveillance of transport of the company's goods or installation in the country where the market is realised 一家公司承担的费用被开成保管货物费用或监督公司货物运输费用，或在目的地市场安装货物费用的发票。

21. Intervention of an office of architects for the installation or development of local infrastructures of an enterprise, the related payments are made to accounts located in tax havens. 建筑师事务所介入企业当地基础设施的安装或开发，而相关付款却支付给位于避税地的账户。

22. Royalty receipts are recorded as a liability on the books of a company instead of income. The payment of the alleged liability is made before the end of the company's tax year. The payment is made to a management company located in a tax haven country that allegedly earned the royalty income. Not recording the royalty as income or the payment to the management company as an expense on the company's books nor having a liability at year-end can make detection of a payment to a public official more difficult. 特许权使用费收款在公司账目上不是作为收入，而是作为债务入账。这个所谓的债务在公司税收年度末支付。付款支付给位于避税地的、声称获得该特许权使用费的一家管理公司。不将特许权使用费作为收入记账，或者不将支付给管理公司的款项作为开支记录在公司账户上，而且在年末没有债务，这都将增加鉴别付款给公务员工作的难度。

23. Traditional audit techniques can be used to discover bribe payments. This requires to carefully scrutinize the various accounts to ascertain the validity of the individual expenses and consider what specific items might lend themselves to subterfuge. Are there really services being performed for certain payments; and, if so, are the services commensurate with the payments being made for them? What is important to remember is that disbursements are not always what they seem to be. Good investigation calls for more analysis to determine if the disbursement is a valid one and not just a mere conduit or means through which cash can be filtered through with the ultimate payee being a public official. 可以使用传统的审计技巧发现贿赂付款。这要求仔细检查各种账目，确认各项具体支出是否合理，并且考虑哪些条目有可能是虚假的。支付款项的服务真正履行了吗？如果履行了，这些服务和付款相称吗？特别要记住的是，支付可能只是表面现象，要注意后面隐藏的东西。站的住脚的调查要求多做分析，确定支付是否合理，或者只是一个管道；通过这个管道，现金可以被滤出，而最终的收款人是政府公务员。

24. **Professional Services:** all source documents behind amounts charged to Professional Services should be examined carefully for adequacy of description and explanations of services performed as well as any unusual increases. It has been determined that many firms simply "loaded" fees relative to projects and specific cases over and above the amount the normal billing would have been for the actual work performed. This excess billing was used to recover prearranged political payments or payments to public officials by the firms on behalf of the taxpayer. Also an indicator may be the existence of large payments to consultant companies where the invoices are not very specific. **专业服务：**对所有支付专业服务款项的源文件都必须进行认真检查，特别注意描述是否恰当，提供的服务的解释是否合适，以及是否有不寻常的数额增加。已经确定，许多公司就是故意使与项目和具体案件有关的费用支出高于和实际完成的工作相匹配的正常账单的价值。这种特高账单被用来弥补事先安排的政治性付款或由公司代表纳税人向公务员的付款。还有一种指示，就是存在大量支付给咨询公司的款项，而发票项目又含糊不清。

**25. Travel and Entertainment Expenses:** examination of expense accounts has disclosed that illegal payments may be deducted under the guise of travel and entertainment. Employee expense accounts and correspondence were used to develop an itinerary of selected employees. Correspondences, as well as Board of Directors' expense vouchers were carefully examined to determine political events, functions, and travel to make political contributions. All the above sources were used to identify a date, time, and place that the taxpayer was involved in illegal political activity. All travel expense connected with each particular event was picked out from source documents supplied by the taxpayer. The following categories were the prime source of the adjustments:**旅行和娱乐支出:** 对于支出账目的检查揭示非法支付可以以履行和娱乐为伪装进行。雇员支出账日和信件曾被用来证实特定雇员的旅程安排。对书信和董事会支出收据进行了仔细检查,以确定政治事件,聚会,还有为了进行政治捐献而作的旅行。上述的所有信息源被用来确定纳税人非法政治活动的日期、时间和地点。所有和每一具体事件有关的旅行支出都被从纳税人提供的源文件中挑拣出来了。下面是主要调整源的类型:

- Executive travel expense 经理旅行支出
- Charter air travel -- whether by the taxpayer's employees or paid directly for travel by a political candidate. 包机旅行 – 既可以由纳税人的雇员支付,也可以直接由政党候选人支付
- Expenses of pilots of taxpayer's private aircraft 纳税人私人飞机驾驶员的费用。
- Expenses of various selected employees including direct credit card charges. 特定雇员的费用,包括直接信用卡付费

## **5.2 Indicators of Fraud or Bribery: Fictitious employees 欺骗或行贿指示: 虚假雇员**

26. Payrolls may be inflated for numerous reasons including bribery. The purpose is usually the same: to get funds out of a business in the form of a deduction without the recipient paying income tax on the income. This method is commonly used where the paying enterprise is in the type of business, which does not sell for cash, and money can only be taken out by check. This method could be used as a tax evasion scheme enabling the taxpayer to obtain funds needed for bribes, extortion, to pay for personal expenses or to repay gambling losses or debts to loan sharks. 工资单可以扩大,原因多种,包括行贿。日的一般是同样的:以扣除的形式从企业套出资金,而收受者对此项收入又不缴纳所得税。这种方法常见于:支付方企业的销售商品不收现金,而现金只能用支票获得。这种方法可以被用作避税计划,它可以使纳税人获得行贿、勒索的资金,支付个人消费或偿还赌博损失或高利贷欠债等所需资金。

27. Another way to inflate the payroll is to have political party workers on the payroll even though the employee performs no services for the pay or company. The same technique may be used for public officials. 另外一种增加工资单的方法是将政党工作人员列为职员,尽管这些雇员既不为公司工作也不为收入提供服务。同样的方法已可用于政府公务员。

28. To detect indications of fictitious employees, focus special attention on payroll records: 要想发现虚假雇员,要特别注意工资纪录:

- If there is a suspicion or knowledge that fictitious employees are being used, then the negotiation of the check should be pursued. If checks are cashed in the same bank or through other parties, the payee may be known at the bank or by the re-endorsers. 如果怀疑或得知支

公司使用了虚假雇员，就应追踪支票的议付。如果支票是在同一家银行兑现或通过其他方兑现，可以从银行得知被支付人的姓名或从再背书方得知其姓名。

- If the company provides or assists in insurance coverage pension plans, etc., test employee terminations to determine whether the employee was also withdrawn from the payroll. 如果公司提供或分摊参与保险养老金计划，则检查雇员中止工作情况，确定雇员是否被从工资单上消除。
- A company may continue issuing checks to an employee who has left. Randomly select employees and compare endorsements at various times during the year. 公司可能在雇员离职后继续向他开立支票。随机挑选雇员，并比较同年内不同时间的背书情况。
- Key employees or officers may be loaned to political parties to perform various services while being paid their salary by their employer. Attempts should be made to determine where the employees' services were performed during the payroll periods in question. Examination of expense reimbursement reports would be of assistance in determining the geographical location of the employee at a particular time. This information may serve as a basis for a follow-up interview of the employee. 重要雇员或主管人员可能被借给政党提供各种服务，而工资由他们的雇主发放。应该努力确定发放工资期间雇员的工作、服务地点。检查支出报销报告可能会有助于确定雇员在具体时间段的地理位置。可以将这一信息作为对雇员后续询问的基础。

29. Some public officials have few legitimate sources of income. Then some of them may be tempted to subsidise their income through illegal activities. These individuals will find a business willing to put them on the payroll and issue them regular payroll checks, even though the employee performs no services. 有些公务员合法收入源会有几个。这种情况下，有些收入源可能被用来补助他们的收入，当然是通过非法活动。这些个人会发现有些公司愿意将他们放在工资单上并定期向他们开立工资支票，尽管这个雇员不提供任何服务。

30. The examining agent should extend the examination to the suspected public official and trace the disposition of their payroll checks to determine if any of the money was returned to the corporation. When the entity being examined is suspected of being used as a salary haven by a public official, the examining agent should look for certain indications to support the suspicion. 检察员应当将检查延伸到被怀疑的公务员并追踪他们工资支票的存款情况，确定是否有部分现金被还给了总公司。当怀疑被检查实体被政府公务员用作工资港时，检察院应当寻找支持怀疑的线索。

- Determine if checks are cashed by the employer. 确定支票是否被雇员兑现。
- Establish whether the employee has the qualifications to perform the function for which he/she receives the salary. 确定雇员是否具备履行所付薪水职责的资格。
- If records indicate the employee is still on the payroll at the time of examination, the compliance employee should attempt to establish whether they are actually present on the premises. 如果记录表明执行检查时雇员仍在工资单上，负责遵从的工作人员应努力确定他们是否在公司场地上工作。
- If the employee holds a position as outside salesman, the compliance employee should determine who the customers are and establish whether the employee actually contacts these

customers. 如果雇员为外勤销售员，负责遵从的工作人员应该确定顾客是谁并确定这个雇员是否真正接触这些顾客。

31. The examining agent may need to request information abroad when the fictitious employee is a foreign public official (see below the Section on exchange of information). Some countries consider that the use of fictitious employees is less likely to occur in their domestic context due to the high level of social contributions and taxes withheld at source. 如果虚假雇员是外国公务员的话，检察员可能需要请求外国情报（见下面的情报交换部分）。有些国家认为使用虚假雇员在它们国内不大可能，因为社会缴款水平很高，而且税收采用源头预扣。

### **5.3 Indicators of Fraud or Bribery --Books and Records 欺骗行贿指示：账目和档案**

32. In order to detect bribes the examining agent will look for traditional manipulation of books and records such as: 为了发现贿赂，检察员应寻找传统的篡改账日和档案的迹象：

- Keeping two sets of books or no books. 保有两本会计账日或者根本没有账日。
- False entries or alterations made on the books and records, backdated or post dated documents, false invoices, false applications, statements, other false documents, or applications. 会计账日或纪录上有虚假条目或改动，早添或迟添日期的文件，假发票，假申请，假报表，其它假文件，或假申请。
- Failure to keep adequate records, concealment of records, or refusal to make certain records available. etc 不能保持充足的纪录，隐藏纪录，拒绝提供某些记录等。

### **5.4 Indicators of Fraud or Bribery --Conduct of Taxpayer 欺骗或行贿指示：纳税人行为**

33. The behaviour of the taxpayer may also be useful to determine in particular the existence of bribes, such as: 纳税人的行为也会有助于确定贿赂，比如：

- Attempts to hinder the examination. For example, failure to answer pertinent questions repeated cancellations of appointments, or refusal to provide records. 试图阻碍检查。例如，不回答相关问题，多次取消约见，或者拒绝提供纪录。
- Testimony of employees concerning irregular business practices by the taxpayer. 纳税人关于雇员不规律业务行为的证词。
- Destruction of books and records especially if just after examination was started. 销毁账日或纪录，特别是在检查刚刚开始之后。
- Payment of improper expenses by or for officials or trustees. 支付经理人员或受托人不合适的费用
- Backdating of applications and related documents, and 早签申请和相关文件的日期，以及
- Attempts to bribe the examiner. 试图向检察员行贿。

## 5.5 *Indicators of Fraud or Bribery--Methods of Concealment* 欺骗或贿赂指示：隐瞒方法

34. A number of methods of concealment may be used to dissimulate bribes such as transactions not in the usual course of business, Transactions surrounded by secrecy, false entries in books of transferor or transferee, use of secret bank accounts for income, deposits into bank accounts under nominee names and conduct of business transactions in false names. 有许多种隐瞒方法伪装行贿，比如非正常交易，秘密交易，转让人或承让人账目中的虚假条目，使用秘密银行帐户隐瞒收入，使用无所有权人名银行账户存款，以及用假名进行商业交易。

## 5.6 *Indicators of Fraud or Bribery mandatory reporting of commissions paid and similar payments in some countries* 欺骗或贿赂指示：有些国家有强制性规定，必须申报支付的佣金和类似付款

35. A few countries have a mandatory reporting of payments of commissions, fees, and similar payments to residents and non-residents. Some have a wide mandatory reporting of payments to individuals (including commissions) and this information is exchanged automatically. Other countries may have a system of withholding on such payments, which also allows tax authorities to capture information on the identity of the recipients of such payments. 有几个国家有强制性规定，对支付给居民或非居民的佣金，费和相似款项必须报告。有些国家有对个人付款（包括佣金）界定教宽的强制报告制度，而且这样的信息是自动交换的。其他国家可能有对这样的付款预提税的制度，这也使得税务局可以获得款项收受人身份的信息。

36. The mandatory reporting requires individuals or legal entities that, in the context of their business or profession, pay commissions, brokerage fees, refunds, and other fees or compensation to residents and non-residents to declare these payments every year to the tax authorities. This obligation can apply to all legal entities whatever their purpose or activity, including public administrations at the national and local level as well as bodies under public control. Failure to file this information may lead to the denial of the deduction of the payments made (even if the payment has actually been taxed in the hands of the recipient) and tax fines also apply. The tax administration is therefore given a tool that permits to analyse the evolution of the information provided on commissions and it can be a potential criteria to undertake a tax audit as they may reveal leads of corruption. Traditionally there is a particular surveillance of: 强制报告制度要求由于业务或职业性质向居民和非居民支付佣金，经纪人佣金，退款和其他费用或薪水的个人或实体每年向税务局申报这些付款情况。这一义务可以适用于所有法律实体，不管其目的或活动是何种类型，包括国家级或地方及政府机构和受公共机构控制的机构。不提交这些信息可以导致拒绝对付款扣除（尽管付款已经在收款方被课税也是如此），同时也可以施加税收罚款。因此，税务局具有分析关于佣金信息发展情况的工具，而且这一工具可以成为实施税收审计的潜在标准，因为通过佣金分析，可能揭露腐败。传统上，对以下事项应特别监督：

- Occurrence of beneficiaries located in tax havens 发生受益人在避税地的情况
- Occurrence of high amounts paid to a beneficiary who so far received small amounts 向受益人支付大额款项，而受益人仅收到很小一部分付款
- Increase of payments and beneficiaries 付款和受益人增加
- Important amounts paid to lawyers abroad 大额付款支付给国外律师

- Occurrence of beneficiaries located in geographic zones where the enterprise has no activity. 受益人位于企业没有经济活动的地方

37. The mandatory reporting of payments of commissions, fees and similar payments to tax administrations, or the application of withholding on similar payments to residents and non-residents may be a tool both to ensure the taxation of recipients of such income, as well as to provide leads for potential audits of the claimed deductions for commissions which may be non-deductible bribes. It is also useful to provide information on such payments to treaty partners and in particular to promote the spontaneous or automatic exchange of information on commissions, fees and similar payments see under 7 below information available to treaty partners. 强制向税务局报告佣金、费和相似付款的支付或应用对居民或非居民此类付款进行预提的方法可以作为一种工具，既可以保证对这类收入征税，也可以作为对佣金扣除要求进行审计的导线，因为这佣金可能是不许扣除的贿赂款项。同样有用的是，向协定伙伴提供这类付款的情报，特别是应促进佣金，费，和相似付款的自发或自动情报交换。见下面的7，可以提供给协定伙伴的情报

**COUNTRIES REQUIRING THE REPORTING OF COMMISSIONS COULD INSERT HERE A CROSS REFERENCE TO THE LEGISLATION REQUIRING IT** 要求报告佣金的国家可以在此插入本国该项立法的交叉参照

## 6. Examination Plan and Compliance Checks 检查计划和遵从核对

38. During the preplanning and the examination of all returns, supervisor of the examiners and examiners will be alert to situations that lend themselves to the creation of illegal or improper payments such as bribes. When deemed appropriate and necessary, the examination plans will include consideration of the following compliance checks: 在对所有纳税申报单检查和预先计划中，检察员负责人和检查人员应该特别警惕被用来制造非法或不正当付款、比如贿赂的情况。如果认为有理由有必要，检查计划将包括检查以下遵从核对内容：

- Examine internal audit reports and related work papers to determine if any reference is made to the creation of any secret or hidden corporate fund. 检查内部审计报告和相关工作文件，确定是否有隐密公司资金秘密的线索。
- Review taxpayer's copy of reports filed with other governmental regulatory agencies. 审查纳税人向其他政府管理机构提交的报告。
- Give appropriate consideration to foreign entities, operations, contractual or pricing arrangements, fund transfers, and use of tax haven locations. 适当考虑外国实体，业务，合同或定价安排，资金转移，和使用避税地的情况。

## 7 Information from Other Government Agencies 从其他政府机构获得的情报

39. During the preplanning and examination of corporate cases, supervisor of the examiners, and tax examiners should consider information requested from Government agencies. 在对公司案件预先计划和检查中，检察院负责人和税收检查员应该考虑从政府机构获得的情报。

40. To obtain information relating to slush funds, bribes, political contributions, and other tax-related information contact other governmental agencies such as the Supervisory Body of the Stock Exchange or



governmental agencies insuring foreign risk. 要获得关于贿赂基金，贿赂款，政治捐献，和其他与税收有关的情报，可以和其他政府部门联系，如股票市场监督机构或保险外国风险的政府机构。

**COUNTRIES ARE INVITED TO PROVIDE IN THEIR HANDBOOKS ADDITIONAL EXAMPLES** 希望各国能在本国的手册中提供附加例子

## 8. Information available from tax treaty partners 从税收协定伙伴获得情报

41. During the examination of corporate cases, supervisors of the examiners and tax examiners should also consider information they may obtain from tax treaty partners. Various legal mechanisms may be used to provide for exchange of information: bilateral tax Conventions with an exchange of information article based on Article 26 of the OECD Model Tax Convention and multilateral instruments on mutual assistance in tax matters. With respect to bribery of foreign public officials, two forms of exchange of information are likely to be most relevant, exchange on request and spontaneous exchange: 在检查公司案件中，检察负责人和税收检察员还应考虑他们可以从税收协定伙伴获得情报。可以使用各种法律机制来提供情报交换：带有根据 OECD 税收协定范本第 26 条情报交换条款的双边税收协定和多边税务相互援助文书。关于向外国公务员行贿，有两种形式的情报交换可能最合适，应请求交换和自发交换。

- Exchange on request is when one treaty partner submits to another treaty partner specific questions relating to a particular case. A request for information may therefore be useful to assist in determining the nature of a suspicious payment. It may also be possible to request to undertake a tax examination abroad and even for the foreign tax examiner to be present if the domestic legislation of the requested state allows the presence of a foreign tax official during an audit. 应请求交换指协定一方向协定另一方提交关于具体案件的具体问题。这样，情报请求可能会有助于确定可疑付款的性质。还可以请求执行海外税务检查，甚至请求外国税收检查员参加，如果被请求过的国内立法允许外国公务员参加审计的话。
- Information exchanged spontaneously may also assist in locating a suspicious payment. In such a case, particulars detected by a foreign tax official during an audit or investigation which are likely to be of interest for tax purposes to another jurisdiction are transmitted to that jurisdiction without any prior request. The information is channelled through the competent authorities of each country. 自发情报交换也可以帮助确定可疑付款。在这种情况下，外国税务官员在审计或调查中发现的可能对另一国家的税务机关有用的具体细节被主动转交给那个国家，而不必事先得到请求。情报通过各国主管当局交换。
- Automatic exchange involves the systematic transmittal of information regarding specific items of income (e.g., passive income, pensions). The OECD Recommendation on the use of the Model agreement the OECD Model Memorandum of understanding on automatic exchange of information for tax purposes C(2001)28 deals with automatic exchange of various kinds of tax information and makes a special reference to the need to enhance international co-operation to combat bribery of foreign public officials. In its Article 2 n) it states that “the competent authorities shall endeavour to exchange information on commissions and other similar payments”. Otherwise the draft Recommendation recommends that the competent authorities agree to “intensify exchange of tax information (spontaneous and on request) in the case of the following categories of income: commissions, fees brokers’ fees and other remuneration paid to natural or legal persons”. 自动交换涉及具体项目收入的系统（批量）情报传送（比如，被动所得，养老金。OECD 关于范

本协议的使用建议，OECD 关于税务自动情报交换理解备忘录范本 C(2001)28 解释各类税收情报的自动交换并特别提到有必要提高国际合作，打击外国公务员贿赂。见该条文第 2 条 n)。该条规定：“主管当局必须努力交换佣金和其他类似付款的情报”。建议草案建议主管当局同意“加强以下类型收入的税务情报交换：佣金，费，经纪人费，其他付给自然人或法人的薪酬”。

42. Exchange of information is handled by the competent authorities for the two jurisdictions having a legal basis to exchange tax information. Direct contacts with foreign tax officials are not allowed unless a delegation of powers is specifically provided by the competent authorities. Further more if the information is provided under the exchange article of a bilateral tax convention or under a specific instrument providing for exchange of information, the confidentiality provisions would block passing on the information if the criminal offence was not also a tax offence since the information may be disclosed “only to persons or authorities concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to the taxes imposed on behalf of the contracting States.”情报交换由签署税收情报交换协定的两国的主管当局负责。不允许直接和外国税务官员接触，除非有主管当局明确赋予的授权。另外，如果情报是根据双边税收协定交换条款提供或根据情报交换特别法律文书提供，保密条款就禁止将情报转交给其他人员，如果犯罪行为不属于税收犯罪，因为情报仅能公布给“从事查核、征缴、强制征缴、起诉、裁决上诉代表签约国所征税款的人员。”

### *Simultaneous tax examinations 同时税收检查*

43. Simultaneous tax examinations may be another tool to identify bribes to foreign public officials. The 1992 OECD Model agreement to undertake simultaneous tax examinations states that “The main purpose of simultaneous tax examination is inter alia: To determine a taxpayer's correct liability in cases where: (...) unreported income, money laundering, kickbacks, bribes, illegal payments, etc. are identified”.同时税收检查可以作为确定向外国公务员行贿的另一种工具。1992 年的 OECD 进行同时税收检查的协议范本规定“同时税务检查的主要目的是（除其它之外）：在已确定发生（...）未申报收入，洗钱，回扣，行贿，非法付款等情况时，确定纳税人的正确纳税义务。”

44. Member countries entering into agreements to undertake simultaneous tax examinations are reminded to use the 1992 OECD Model agreement to undertake simultaneous tax examinations which states that simultaneous tax examinations may have the purpose of determining a taxpayer's correct liability in cases where kickbacks, bribes, illegal payments, etc. are identified.签约同意进行同时税收检查的成员国被提醒使用 1992 年 OECD 进行同时税收检查协议范本，该范本规定当已确定发生回扣，非法付款等情况时，同时税收检查的目的就可以是确定纳税人正确的纳税义务。

**COUNTRIES COULD INSERT HERE THEIR DOMESTIC PROCEDURE TO CONTACT THE COMPETENT AUTHORITY AND INCLUDE A REFERENCE TO THEIR GUIDELINES ON EXCHANGE OF INFORMATION** 各国可以在此加进本国联络主管当局的程序并包括本国情报交换准则的参照。

## **9. Examination Techniques 检查技巧**

45. The purpose of this section is to provide guidelines for procedures and techniques that should be used in conducting an effective examination and in particular to detect bribes. To identify bribe payments,

computer based analytical programs can be useful.本部分的目的是提供进行有效检查，特别是发现贿赂时应该使用的程序和技巧准则。要确定贿赂付款，可以使用计算机分析程序。

**Methods for accumulating evidence particularly relevant to identify bribes: 收集证据，特别是收集和确定行贿有关的证据的方法:**

46. These methods include for instance: 方法包括:

**Analytical Tests** such as analysis of Balance Sheet items to identify large, unusual, or questionable accounts. Analytical tests use comparisons and relationships to isolate accounts and transactions that should be further examined or determine that further inquiry is not needed. 分析性测验。比如分析资产负债表项目，确定大额、异常或可疑账目。分析性测验使用比较和关系来分离应该进行进一步检查或确定不需要进行进一步调查的账目和交易。

**Documentation** such as examining the taxpayer's books and records to determine the content, accuracy, and to substantiate items claimed on the tax return. 文件。比如检查纳税人账目和记录，确定内容，准确性，并证实在纳税申报单上要求的项目。

**Inquiry** such as interviewing the taxpayer or (when legally possible) of third parties. Information from independent third parties can confirm or verify the accuracy of information presented by the taxpayer. 询问。比如和纳税人谈话或者（如果法律许可）和第三方谈话。来自独立第三方的情报可能确认或证实纳税人提供信息的准确度。

**Testing** -- such as tracing transactions to determine if they are correctly recorded and summarised in the taxpayer's books and records. 测验。比如追踪交易，确定交易是否在纳税人账目和纪录里被正确纪录并总结。

The following examination techniques can be used by tax examiners to gather evidence of bribery: Interviews and Evaluation of the Taxpayer's Internal Controls. 税收检查员可以使用下面的检查技巧来收集行贿证据：谈话并评估纳税人内部控制。

**10. Interviews: Purpose 谈话：目的**

47. To the extent they are permitted by law during tax examinations, interviews provide information about the taxpayer's financial history, business operations, and books and records. Interviews are used to obtain information needed to reach informed judgements about the scope/depth of an examination and the resolution of issues. Interviews are used to obtain leads, develop information, and establish evidence. 在法律允许的情况下，税务检查中的谈话提供关于纳税人财务历史，业务活动，账目和记录的信息。谈话被用来获取判断检查范围/深度和解决问题所需的信息。会谈被用来获取线索、推论情报、建立证据等。

48. Oral testimony is a significant factor in resolving tax cases and particularly in identifying bribes, as it can provide information not otherwise available from physical documentation and provide relevant information not reflected on the return. 口头证词在侦办税收案件，特别是确定行贿中有重要作用，因为它可以提供物质文件不能提供的信息和在纳税申报单上没有反映出来的信息。

### *Who to Interview* 和谁谈话

49. Interviews to detect fraud as well bribes should always be held with the persons having the most knowledge concerning the total financial picture and history of the person or entity being examined such as the chief executive officer, chief financial officer, officer in charge of international operations, officer in charge of governmental activities, directors who are not corporate officers, but who serve on audit committees or have similar responsibilities, and others, as appropriate. 侦查欺骗和行贿的谈话对象必须是对被检查人或实体的全部财务状况和历史了解得最清楚的人员，比如总经理，财务总监，负责国际业务的经理，负责政府活动的经理，虽然不是公司管理人员的董事，但是审计委员会成员或具有相似职责的人员，还有其他合适的人员。

### *Documenting Interviews* 备制谈话文件

50. After the interview, examiners may prepare a memorandum of the interview indicating the date, time, place, and persons present as well as what transpired at the interview. The examiner should sign and date the memorandum. The memorandum should be included in the case file. This may be useful for the tax examination but also if the tax examiner has under the law to inform the prosecuting authorities in case of bribery. 谈话之后，检察院可以备制一份会谈备忘录，记录下日期、时间、地点、在场人员和会谈得到的信息。检察员应当在备忘录上签下姓名和日期。备忘录应保存在案件卷宗内。这会对税收检查有用。而且如果根据法律，税收检查员发现贿赂时必须通知起诉机关，备忘录就非常有用了。

### *Interview Techniques* 会谈技巧

51. Special attention should be paid to interview techniques. It is important that the tax examiner always maintain control of the interview and even more so when he has suspicion of bribes. Examiners should establish the pace and direction. Continually assess whether the taxpayer is leading to pertinent information or rambling. 应特别注意会谈技巧。税收检查员必须保持对会谈全过程的控制，在有行贿怀疑是更是如此。检察员应决定会谈的进程速度和方向。不断评定纳税人是否谈论相关信息或这是在瞎谈。

### *Question Construction* 构建问题

52. To interview the taxpayer four types of questions can be used: open-ended, closed-ended, probing, and leading. It will be up to the tax examiner to decide which type of questions are the most adequate in order to detect illegal payments. 和纳税人会谈，可以使用四种问题：开放性问题，封闭型问题，探究和引导。由税收检查员决定那种问题对发现非法付款最合适。

| Type 类型                           | Description 内容  |
|-----------------------------------|---|
| <b>Open-Ended Questions</b> 开放性问题 | Questions are framed to require a narrative answer. They are designed to obtain a history, a sequence of events, or a description. Ask open-ended questions about the taxpayer's business. The advantage of this type of question is that it provides a general overview of some aspect of the taxpayer's history. The disadvantage is that this type of question can lead to rambling. 问题被设计成要求叙述性回答。这种问题的目的是获得历史、时间顺序、或描述。应对纳税人的业务提问开放性问题。这种问题的优点是它可以提供纳税人历史某些方面的概括情况。缺点是这类问题可能会导致瞎谈。 |

|   |   |
|---|---|
| <p><b>Close-Ended Questions</b> 封闭型问题</p> | <p>Questions are more appropriate for identifying definitive information such as dates, names, and amounts. These questions are specific and direct. <u>Ask close-ended questions for background information such as payments to public officials.</u> Close-ended questions are useful when the taxpayer has difficulty giving a precise answer. They are also useful to clarify a response to an open-ended question. The disadvantage to close-ended questions is that the response is limited to exactly what is asked and can make the taxpayer uncomfortable. 封闭型问题在纳税人很难给出精确的回答时会很有用。也可用来澄清对开放性问题的回答。缺点是回答被限定在所问问题之内，因此可以使纳税人感觉很不舒服。</p> |
| <p><b>Probing Questions</b> 探究性问题</p>     | <p>Questions combine the elements of open and closed-ended questions. They are used to pursue an issue more deeply. For example, when questioning a taxpayer's consulting expense, ask, "What is the business purpose of this expense?" The advantage of this type of question is that the taxpayer's response is directed, but not restricted. 这类问题既具有开放性问题的特征，又具有封闭型问题的特征。用来深究问题。比如，当提问纳税人咨询开销时，问：“这笔开销的经营目的是什么？”这种问题的优点是纳税人的回答方向被固定，但是内容并没有被限制。</p>  |
| <p><b>Leading Questions</b> 引导性问题</p>     | <p>Leading questions suggest that the interviewer has already drawn a conclusion or indicate what the interviewer wants to hear. Limit the use of leading questions. Use them when looking for confirmation, since the answer is stated in the form of a question. For example: So you did not keep invoices for you're consulting expenses? 引导性问题的前提是检察人员已经得出结论或者告诉对方检察员希望听到的东西。应限制引导性问题的使用。只有在要求证实时才可以使用，因为回答是以问题的形式出现的。比如：因此你没有保留你的咨询开销发票？。</p>  |

**COUNTRIES COULD INSERT HERE A CROSS REFERENCE TO THEIR DOMESTIC RULES ON INTERVIEWS WITH TAXPAYERS DURING TAX EXAMINATIONS** 各国可以在此加进本国进行税务检查中对谈话的国内规定交叉参照。

## 11. Evaluating the Taxpayer's Internal Controls 评估纳税人内部控制

53. Internal Controls are defined as the "taxpayer's policies and procedures to identify, measure and safeguard business operations and avoid material misstatements of financial information". An evaluation of a taxpayer's internal controls is necessary to determine the reliability of the books and records which is relevant in particular when there is suspicion of fraud or suspicious payments. It is essential to evaluate internal control to determine the appropriate audit techniques to be used during the examination. 内部控制被定义为“纳税人确定、测量和保证企业经营活动并避免财务信息实质性错误描述的政策和程序”。在确定账日和记录的可靠性时，必须对纳税人内部控制进行评估，因为账日和记录是否可靠在怀疑有欺骗或可以付款时特别重要。评估内部控制对于确定检查使用哪种方法更为合适至关重要。

## **Key Steps for Evaluating Internal Control 评估内部控制的关键步骤**

54. The evaluation of internal control can be described as an analysis completed by the examiner to understand and document the entire business operation. The key steps of the evaluation process are to understand the control environment, the accounting system, and the control procedures. 评估内部控制可以被描述成检查员为了理解并评述整个企业活动所作的分析。评估过程的主要步骤是搞明白控制环境，会计制度和控制程序。

### **Control Environment 控制环境**

55. The first area examiners must understand is the control environment of the business. The control environment is made up of many factors that affect the policies and procedures of the business. Factors such as management philosophy, management operating style, organisational structure, personnel policies and external influences affecting the business which may also indicate potential bribery. To make an assessment of the control environment, examiners must understand, in detail, how the business operates. 检查员必须清楚地第一个方面是企业的控制环境。控制环境有许多影响企业政策和程序的因素组成。诸如管理哲学观，管理实施方式，组织结构，人事政策，影响企业的外部影响，这些都可能是潜在贿赂的迹象。要评价控制环境，检查员必须详细了解企业是如何运作的。

### **Accounting System 会计制度**

56. The second key area of internal control that examiners must understand is the accounting system. Gaining knowledge of the accounting system provides information about many of the taxpayer's transactions. 检查员必须了解的内部控制的第二个方面是会计制度。了解会计制度可以获得纳税人交易的许多信息。

57. Examiners must acquire knowledge of how the business operates on a day-to-day basis with respect to customers, suppliers, management, sales, work performed, pricing, location, employees, assets used, production and record keeping. 检查员必须了解企业日常经营如何进行，如 客户，供应商，管理，销售，工作任务，定价，地点，雇员，使用的资产，生产和账目记录等情况。

### **Control Procedures 控制程序**

58. Control procedures are the policies and procedures established by management to achieve the objectives of the business. The control procedures are the methods established to assure that the business operates as intended. Separation of duties is the primary control procedure that concerns the examiner. If properly executed, separation of duties will reduce the opportunity for any person to both perpetrate and conceal errors or irregularities made for instance in order to pay bribes in the normal course of their duties. 控制程序是资方制定的达到企业目标的政策和程序。控制程序是规定的方法，用以保证企业经营按照意图进行。职责划分是主要的控制程序，对此检查员应特别关注。如果执行得当，职责划分将降低任何人犯罪和隐瞒错误或不遵守规定情况的机会，比如在其正常职责范围内支付贿赂款。

## **12. Special Examination Procedures 特别检查程序**

59. In selecting the in-depth probes to be included and identifying the procedures to be used, the supervisor of the examiner should keep in mind the purpose of the probe, depth to be achieved, and how the probe is to be controlled. 在挑选深度调查和确定使用程序时，检查负责人应该牢记调查的目的，要达到的深度，以及如何控制调查。

60. The specific objective of the in-depth probe should be well defined at the time it is included in the Special Examination features. For example, the objective of a particular in-depth probe could be the identification of payments to public officials. The probe should be directed toward the account, or accounts, most likely to include transactions with businesses, which historically have a high probability of bribe payments.在将调查包含在特别检查特点中时，应对深度调查的具体目标严格定义。比如，具体深度调查的目标可能是鉴定向公务员付款。那调查的重点就是账目，很可能会包括何其它企业的交易，因为历史上看，这些具有高度的贿赂支付可能性。

Bribes can be found in any business sector. However a common aspect found in businesses where bribes have been discovered is in industries where technical know-how is a key element. Another common aspect may be the need to obtain a governmental permit in order to operate. Some of these industries are oil exploration, construction, and manufacturing. Some examples concern infrastructure investments in telecommunications and construction of power stations. An example, of a bribe payment in oil exploration, is the following 行贿可以存在于任何经济部门。但是，已发现的企业行贿高发领域是技术诀窍为关键成分的行业。另外一个常见的方面可能是必须获得政府批准才能营业。这些工业有石油开采，建筑，制作业。有些例子是关于电讯基础建设投资和发电厂建筑的。下面是一个石油开采中的行贿支付。

61. Officers of a corporation involved in the exploration and production of crude oil and natural gas authorised payments to its foreign subsidiary's business agent who passed on the payments to foreign government officials to induce favourable government decisions for its foreign subsidiary. These payments were disguised by documenting and recording the payments as purchases and repairs of equipment.一家原油和天然气开采和生产公司的经理人员批准向其外国子公司业务代理支付款项，这个代理又将款项转交给外国政府高官来促成政府做出对其子公司有利的决定。通过把这些付款制单并记录成购货和设备修理费来进行伪装。

### ***Slush Funds 贿赂基金***

62. This section provides auditing techniques and compliance checks to help identify and examine corporate "slush funds" or any other schemes, which may be used to circumvent the tax laws or pay bribes to public officials. These schemes to create secret slush funds and to intentionally misrepresent corporate taxable income are of great concern to a country's tax laws.这部分提供审计技巧和遵从核对，帮助鉴别公司的“贿赂基金”或其它计划。这些基金或计划被用来规避税法或对政府官员行贿。这些阴谋创建秘密贿赂基金并故意错误展示公司应税收入，是国家税法非常关注的重点。

### ***Definition 定义***

63. Corporate slush funds are accounts or groups of accounts generally created through intricate schemes outside of normal corporate internal controls for the purpose of making political contributions, bribes, kickbacks, personal expenditures by corporate officials and other illegal activities. Top level corporate officers are generally involved and the schemes are carried out by various transactions through the use of both domestic and foreign subsidiaries.公司贿赂基金是账目或几组账目，一般都是通过正常公司内部控制之外的复杂的设计创立的，目的是用来进行政治捐献，贿赂，给回扣，公司高级管理人员的个人消费和其它非法活动支出。一般讲，公司最高层管理人员都牵涉在内，计划通过使用国内和国外子公司用各种交易完成。

## Examples 例子

- The usual practice in schemes in the foreign area is for the domestic parent corporation to use a foreign subsidiary, a foreign consultant, or a foreign bank account to “launder” funds so that cash could be generated and repatriated back to the domestic parent to provide a slush fund for payments to domestic public officials. The funds would not be repatriated of course if the payment were made to a foreign public official. 在外国实施计划通常是由国内母公司使用外国子公司，外国咨询人员，或者外国银行账户“洗”基金，这样就可以获得现金，然后将现金汇回国内母公司，这就形成了可以向国内公务员支付的贿赂基金。当然，如果支付是给外国公务员的，基金就不再汇回国内。
- Slush fund generated by rebates from a foreign legal consultant. The foreign legal consultant, who also performed legitimate consulting services for the domestic corporation, over bills the company and then transfers the money back to the treasurer in cash. 通过从外国法律顾问的折扣产生的贿赂基金。外国法律顾问，他同时也向国内公司提供合法的咨询服务，向公司多开账单，然后再把钱以现金形式转账回给公司财务。
- Officers and/or key employees are paid additional compensation based on their promise that they will contribute either a percent of the bonus or the net amount (net of income taxes) as a political payment or bribe payment. 向公司高层人员或重要雇员发附加奖金，条件是这些人员保证将奖金的一个百分比或净额（除去所得税）作为政治付款或贿赂付款贡献出来。
- Corporate Over capitalisation: Real or personal property is acquired by the business entity for more than fair market value. The excess is rebated or kicked back and used by the promoter of the scheme to make the contribution to the political organisation or the payment to the public official. 公司过度资本化：企业实体以高于市场公平价格购置不动产或个人资产。超出部分进行打折或回扣，然后由计划设计者用来进行政治捐献或对公务员的贿赂。
- Contributions are paid to law firms which act as conduits by depositing the funds in trustee accounts from which they are disbursed to the political campaign committee designated by officers of the contributing corporation or to a public official. 向律师事务所支付捐献款，事务所作为管道，把基金存入托管账户，再从托管帐户按照捐献公司负责人的指令支付给政党竞选委员会或公务员。

## Corporate Improper Payments Procedures 公司不正确的支付程序

64. There are also direct questions that may be asked by a tax examiner in order to identify bribes. In every case the supervisor of the examiner will determine whether or not to ask selected corporate officials, key employees, and other individuals questions 1 through 5 in Exhibit 1. In situations where these questions were answered in a prior examination the guidelines in Exhibit 2 should be considered in determining whether the questions should be asked in subsequent years. 税务检查员也可以直接提问以确定贿赂。在所有的案件中，检查员负责人将确定是否询问特定公司经理，重要雇员和其它个人表一中的问题 1-5。如果这些问题在以前的检查中已经得到回答，则应考虑使用表二中的准则，确定是否在以后年度中还问这些问题。



65. Additional questions may be asked when warranted by any response to any question or by the facts and circumstances in a particular case; however, consideration should be given to obtaining the assistance of Tax Counsel in developing such questions. 根据对问题的回答，或根据具体案件的事实和实际情况，还可以提出附加问题。但是，应该请税务律师帮助设计要提的问题。

66. The individuals selected for questioning should be those present or former employees or directors who would be likely to have or have had sufficient authority, control or knowledge, of corporate activities to be aware of the possible misuse of corporate funds. This would include, for example, chief executive officer, chief financial officer, officer in charge of international operations, officer in charge of governmental activities, directors who are not corporate officers, but who serve on audit committees or have similar responsibilities, and others, as appropriate. 被挑选要询问的个人应该是事件当事人，以前的雇员，前董事，他们应该对企业活动有可能有或有过足够的权力，控制或了解，可能知道公司基金被错用。还应包括总经理，财务总监，负责国际业务的主管，负责政府活动的主管，虽然不是公司经理但却是审计委员会成员或具有相似职责的董事，以及其他合适的人员。

67. It should be clearly understood by the individual selected for questioning that the term "corporation" includes the taxpayer under examination, any subsidiary, parent, or affiliated corporation, and any joint venture, partnership, trust, or association in which such corporation has an interest. The individual being questioned should be advised as to the years to which the questions relate. 被挑选受问的人员应该明白“公司”这个词包括受检查的纳税人，子公司，母公司，附属公司，合资公司，合伙企业，信托，以及公司有利益的连属公司。被提问的个人应该被告知问题指的是哪些年度。

68. The years for which the questions should be asked are to be determined on a case by case basis. 问题涉及的年度应根据个案而定。

69. The method of proposing the questions, timing of oral responses, and timing of the receipt of the written and attested answers will be determined by the supervisor of the examiner. 提问题的方法，口头回应的时机，接收书面和证词的时机应由检察负责人决定。

70. If any individual refuses to answer any of the examiner's questions or refuses to confirm a written statement by oath or affirmation, an injunction could be issued if legally possible to that individual and testimony obtained. 如果有人拒绝回答检查员的问题或拒绝确认发誓肯定的书面证词，在法律允许的情况下，可以向该人发出命令并获得证词。

71. When any of these questions are answered in the affirmative, all details surrounding the transaction should be secured. Responses to all questions will be reviewed along with all other available information. If further clarification is required, follow-up interviews will be conducted. 当所有问题的回答都是肯定的时候，就应获取所有关于该交易的细节。对所有问题的回答应联合所有已有信息进行审查。

***Questionnaire for Use in Examinations (provided it is possible under domestic law) 检查使用的调查表***  
***(如果国内发绿允许的话)***

72. The following questions can be first submitted in connection with an examination of the corporation's tax liabilities: 下面的问题可以首先连同对公司税收义务检查提出：

- You may state your position with the corporation and your particular area of responsibility. However, the questions are not limited to knowledge acquired in the course of your official

responsibility, but should be answered on the basis of your knowledge, belief, and recollection from whatever source.你可以陈述你在公司的位置和你的具体职责。但是，这些问题不限于你履行职务职责获得的信息，而是应该根据你的了解，信仰，和所有来源收集到的情况回答。

- You should state under the penalties of perjury<sup>1</sup> that you believe your answers to be true and correct as to every material matter. You may provide explanatory details with your answers. If you are unsure whether a particular transaction comes within the scope of the question, you may discuss the matter with the examining agent. If, after the discussion, you believe that any answer requires qualification, you should state clearly the nature of the qualification. 根据伪证惩罚规定，你应该陈述你相信你的回答是真实正确的，对每一实质事件都是如此。你可以在回答中提供解释细节。如果你不能确定一具体交易是否属于问题范围，可以向检查员询问。如果在讨论后，你相信有的回答要求限制条件，你应该说明该条件的性质。

NB: If the examining agent concludes that any qualification is ambiguous or unreasonable, or if the response to any question requires further information, the agent may submit additional questions to you for response.注意：如果检查员作出结论，限制条件模棱两可或不合理，或者对问题的回答要求进一步信息，检查员可以向你提出附加问题，要求回答。

73. All references to corporation herein shall include not only the particular corporation referred to, but any subsidiary, parent, or affiliated corporation, and any joint venture, partnership, trust, or association in which such corporation has an interest.在此对于公司的所有证明都不仅包括提到的具体公司，而且也包括了公司，母公司，附属公司，合资公司，合伙，信托，或该公司有利益的关联公司。

**Exhibit 1: Questionnaire for Use in Examinations 表一：检查使用的调查表**

|  |
|--|
| <p>During the period from _____ to _____, did the corporation, any corporate officer or employee, or any other person acting on behalf of the corporation, make, directly or indirectly, any bribe, kickback, or other payment of a similar or comparable nature, whether lawful or not, to any person or entity, private or public, domestic or foreign, regardless of form, whether in money, property, or services, to obtain favourable treatment in securing business or to obtain special concessions, or to pay for favourable treatment for business secured or for special concessions already obtained?在__至__期间，公司，公司经理或雇员，或代表公司行事的任何人直接或间接地对国内的或是国外的任何个人或实体、不管是私人还是公务员进行过贿赂，给回扣或其他类似的或相同性质的付款，不管用何种形式，金钱、财产、或服务，以获得优惠待遇，获得业务或获得特别让步，或者为获得的业务或已经获得的特别让步付款？</p> |
| <p>During the period from _____ to _____, were corporate funds, or corporate property of any kind, donated, loaned, or made available, directly or indirectly, for the benefit of, or for the purpose of opposing, any government or subdivision thereof, political party, political candidate, or political committee, whether domestic or foreign?在__至__期间，公司的资金，或者公司的财产被直接或间接地捐赠、出借、或让用，以支持或反对任何国内或国外的政府或政府部门、政党、政治候选人、或政制委员会了吗？</p>  |

1. penalties for perjury may not exist under such circumstances in all legal systems

During the period from \_\_\_\_ to \_\_\_\_\_ , was any corporate officer, employee, contractor, or agent compensated, directly or indirectly, by the corporation, for time spent or expenses incurred in performing services, for the benefit of, or for the purpose of opposing, any government or subdivision thereof, political party, political candidate, or political committee, whether domestic or foreign?在\_\_至\_\_期间, 有无公司经理、雇员、承包人、或代理因为花费时间或发生费用提供服务为了支持或反对国内或外国政府或政府部门、政党、政治候选人、或政治委员会而直接或间接得到公司的付酬?

During the period from \_\_\_\_ to \_\_\_\_\_, did the corporation make any loan, donation, or other disbursement, directly or indirectly, to any corporate officer or employee, or any other person, for contributions made or to be made, directly or indirectly, for the benefit of, or for the purpose of opposing, any government or subdivision thereof, political party, political candidate, or political committee, whether domestic or foreign?在\_\_至\_\_期间, 公司是否做过贷款、捐赠、或其他支付, 直接或间接地给任何公司经理或雇员、或任何其他人士, 因为他们直接或间接地做了或将做贡献, 支持或反对国内或外国政府或政府部门、政党、政治候选人、或政治委员会?

During the period from \_\_\_\_ to \_\_\_\_\_ , did the corporation, or any other person or entity acting on its behalf, maintain a bank account, or any other account of any kind, whether domestic or foreign, which account was not reflected in the corporate books and records, or which account was not listed, titled, or identified in the name of the corporation?在\_\_至\_\_期间, 公司或任何代表公司的个人或实体保有国内或外国银行账户或任何其他帐户, 而这个账户没有在公司账目或记录中反映, 或者这个账户没有以公司的名称列出、命名、或鉴别?

**Exhibit 2: Guidelines for the Use of the Corporate Slush Fund Questionnaire in Subsequent Year Examinations** 表二: 在以后年度里使用公司贿赂基金调查表的准则

In prior examinations, the questions have been most productive in cases involving multinational corporations having significant foreign activities. The following factors should be considered in determining whether questions should be asked in subsequent years:在前面的检查中, 这些问题对涉及外国经营活动占比很大的多国公司案件的检查效果最好。应该考虑一下因素, 确定是否在以后的年度还要提出问题。

Whether in the past the corporation made improper payments or was involved in any slush fund activity;  
公司在过去是否做过不正当的支付或者曾有过贿赂基金活动。

Current information indicating existence of or a strong probability of improper payments or slush fund activity;  
当前情报显示存在不正当支付或贿赂基金活动, 或者不正当支付或贿赂基金活动的可能性很大。

Whether competitors or others in the same industry are known to have made improper payments or had slush fund activity;  
同一行业中是否有竞争对手或其他企业发生过不正当支付或贿赂基金活动。

The extent of controls maintained by the corporation to prevent improper payments or establishment of slush funds;  
公司防止不正当支付或设立贿赂基金控制措施的力度。

The extent of verification by the corporation's internal auditors and/or external auditors concerning the use of improper payments or establishment of slush funds;  
公司的内部审计员和/或外部审计员查证不正当支付或设立贿赂基金的程度。

Effective corporate policy concerning improper payments or establishment of slush funds;

|   |
|---|
| 公司关于不正当支付或设立贿赂基金的有效政策。  |
| Whether corporation produces products which are sold in a very competitive market, especially products which are under stringent government controls;<br>公司是否生产在竞争性非常强的市场销售的产品，特别是受政府严格控制的产品。   |
| Whether the corporation has significant transactions with governments at all levels, whether foreign or domestic, or has activities with foreign quasi-government organisations;<br>公司是否和国内或外国各级政府有重大商业交易，或者和外国准政府组织有业务往来。  |
| Whether the corporation has a foreign entity operating in an autonomous manner with little or no direct control by the domestic parent;<br>公司是否有外国实体，该实体自治经营，国内母公司没有或没有直接的控制力。  |
| Whether the corporation has made a substantial acquisition or there has been a substantial change in ownership, management or the type of business conducted by the corporation;<br>公司是否进行了重大收购，或者在所有权、管理层、或公司经营类型发生了重大改变。  |
| Whether the examination reveals any attempts to conceal apparent improper activities or uncovers situations involving unusual approvals that bypass normal channels; and<br>检查是否揭露存在试图隐瞒明显的不正当活动，或者检查揭露涉及绕过正常渠道的不寻常的批示情况，以及   |
| Any other factors where, in the opinion of the supervisor of the examiner, the use of the questions might be appropriate.<br>税务检查负责人认为任何其他应该使用提问的情况。  |
| In considering whether the questions are to be asked, no single factor or combination of factors is determinative. The judgement whether to ask the questions shall be based on the supervisor of the examiner's sound discretion considering the guidelines as a whole. The reasons for asking or not asking the questions should be fully explained in the examiner's work papers.在考虑是否提问题时，没有一个简单的因素或因素组合是决定性的。判断是否提问要依靠检查负责人符合逻辑的判断，同时全面考虑准则。检查员应该在工作文件中详细解释为什么提问，或者为什么不提问。 |

**13. Monitoring bribes: Standard Form for tax examiners to report Bribes identified to their headquarters** 监测贿赂：税收检查员向总部报告被确定的贿赂时用的标准表格

74. Tax administrations may wish to set up a monitoring system of bribes identified during tax examinations in their Central Audit Department. Tax examiners could send the information collected on bribes identified in order to build a data base that could be used for statistics purposes as well as for identifying trends and to assist in the audit plan. The form provided here is proposed to ease the reporting system. It can be adapted to country needs and specificity's. 税务局可能希望在其中央审计部门建立一个对在税务检查中被发现的贿赂行为进行监测的系统。

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## Form for tax examiners to report bribes identified to their headquarters

税收检查员向总部报告被确定的贿赂时用的标准表格

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(Attachments are Optional with this Report 本报告可以附加附件)

### Section I Case Control: 第一部分 案件控制

1a. Action 行动: Initiate 计划  Update 更新

1b. Report Type 报告类型: Pay  支付人 Recipient  受人

1c. Name TIN and Address of Payer or Recipient: 姓名 TIN (纳税人鉴别号) 和支付人或收受人地址

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1d. Case Number 案件号 r: \_\_\_\_\_

1e. Entry Date(dd/mm/yyyy) 日期 (日月年): \_\_\_\_\_

### Section II Recipient of Report: (to be filled by the country's central tax department monitoring bribery payments) 第二部分 报告接收人: (由国家税务总局负责监测贿赂支付的部门填写)

2a. Contact Person: 联系人

2b. Address: 地址

\_\_\_\_\_  
\_\_\_\_\_

2c. Telephone Number: 电话

\_\_\_\_\_  
\_\_\_\_\_

2d. Fax Number 传真

2e. E-Mail Address 电子邮箱地址

\_\_\_\_\_  
\_\_\_\_\_

### Section III Source of Report: 第三部分 报告源

3a. Contact Person: 联系人

3b. Address: 地址

\_\_\_\_\_  
\_\_\_\_\_

3c. Telephone Number:电话

3d. Fax Number 传真

3e. E-Mail Address 电子邮箱地址

**Section IV Case Identification:第四部分 案件鉴别号**

|  | <b>Payer 支付人:</b>                           | <b>Recipient:收受人</b>                 |
|--|---|--------------------------------------|
| 4a. Country:国家   |   |                                      |
| 4b. Industry: Manufacturing, construction etc.行业: 制造, 建筑, 等  |   |                                      |
| 4c. Size of business (Assets):企业规模 (资产)  |   |                                      |
| 4d. Title (Officer, official, etc.):名称 (经理, 高级人员等)   |   |                                      |
| 4e. Tax Year(s) Affected:影响的税收年度   |   |                                      |
| 4f. Violation(s) under investigation 调查的违反情  | <input type="checkbox"/> Civil 民事           | <input type="checkbox"/> Criminal 刑事 |
|  | To be determined 待 <input type="checkbox"/> |                                      |
| 4g. Briefly describe violation(s) 简单描述违反情况   | _____                                       |                                      |
|  | _____                                       |                                      |
|  | _____                                       |                                      |
| 4h. Method of bribe payment:支付贿赂的方法<br>(Cash, Property, payment greater than fair market value of goods or services, etc.现金, 财产, 以高于市场价格支付货品或服务) | _____                                       |                                      |
|  | _____                                       |                                      |
| 4i. Value of Bribe (indicate Currency)贿赂价值 (说明用何种货币)   | _____                                       |                                      |
| 4j. Value of tax due to violation (indicate Currency 违犯影响的税收价值 (说明用何种货币) : Civil 民事  | _____                                       |                                      |
|  | Criminal 刑事 _____                           |                                      |

**Report on Bribery 贿赂报告**

**Section V Detection Method: 第五部分 侦察方法**

|  | Payer 支付人:               | Recipient 收受人            |
|--|--------------------------|--------------------------|
| 5a. Omitted Income 省略的收入:  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5b. False Business Expense 虚假企业支出:   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5c. False or altered Statement, document, invoice 虚假或改动了的报表, 文件, 发票:                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5d. False book entries, double set of books 虚假帐目条目, 两套帐簿:  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5e. Analytical tests, Interviews, etc 分析测试, 谈话, 等.:  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5f. Bank Account/Fund: 银行账户/基金   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5g. Fictitious employees 虚假雇员  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5h. Money laundering / Currency violations 洗钱/货币违犯   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5i. Mandatory reporting of payments 强制支付报告<br>(Commissions, consultants, royalties etc. 佣金, 咨询, 特许权费等) | <input type="checkbox"/> | <input type="checkbox"/> |
| 5j. Information from other governmental agencies 从其他政府机构得到的情报  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5k. Information from Treaty Partners (see Sec VII) 从协定伙伴得到的情报 (见第 7 部分)                                | <input type="checkbox"/> | <input type="checkbox"/> |
| 5l. Other 其他: _____  |                          |                          |
| 5m. Tax Havens (yes/no) 避税港 (是/否) _____ Country 国家 _____   |                          |                          |
| Briefly describe method of detection 简单描述侦查方法 _____  |                          |                          |
| _____  |                          |                          |
| _____  |                          |                          |

**Section VI Case Status: 第六部分 案件状态**

| Current Status 当前情况:                   | Payer 支付人:                             | Recipient 收受人 |
|--|--|---------------|
| 6a. Open 开放 <input type="checkbox"/>   | 6c. Open <input type="checkbox"/>      |               |
| 6b. Closed 关闭 <input type="checkbox"/> | 6d. Closed 关闭 <input type="checkbox"/> |               |
| Briefly describe status 简单描述情况 _____   |  |               |
| _____                                  |  |               |

Section VII Exchange of Information with treaty partner: 第七部分 和协定伙伴交换情报

Was there an exchange of information 有无情报交换  7a.Yes 有  7b.No 无

7c. If yes, indicate whether the information was provided 如果有，说明情报提供条件

7d following a request 根据请求

7e Spontaneously 自发

7.f Automatically 自动

7.g Country which provided the information: 提供情报的国家