

Overview of Tax Audit Procedures

Prior notice of Tax audit

- A prior notice of tax audit is sent at least 10 days prior to the scheduled tax audit.
- A tax audit orientation is presented before the tax audit commences.
- A petition may be filed for delay of tax audit or change of audit place.

Commencement of tax audit

- Identify of audit staff is verified.
- An account of the Taxpayer's Charter is given.
- An integrity agreement is executed with audit staff.

Proceeding of tax audit

- The taxpayer may receive assistance from its tax agent.(CTA, CPA, etc.)
- Brief is given in the course of tax audit in accordance with the interim Briefing Rule.
- The taxpayer protecting officer and audit advisory committee are available to protect the taxpayer.

Completion of tax audit

- The tax audit is to be completed within the scheduled audit period, unless such period is unavoidably extended.
- The audit results are given in detail on the tax consulting date.

Notice of audit result

- Upon completion of tax audit, a written notice of audit results is given.
- In the event of an objection to the results, a petition may be filed for review of legality of taxation within 30 days.

Notice of Tax Assessment

- The notice of tax assessment is given.
- In the event of an objection to the tax assessment, an objection or appeal may be filed within 90 days.
- If the taxpayers is in temporary financial trouble, petition for postponed collection may be filed.