

巴厘通用能源公司
PT. GENERAL ENERGY BALI

税务审计代理服务技术规范书
Tax Audit Agency Service Technical Specifications

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税务审计代理服务技术规范书

Tax Audit Agency Service Technical Specifications

1. 总则 General Requirements

1.1 适用范围 Scope of Application

本技术规范书适用于巴厘通用能源公司 2023-2025 财年税务专项审计代理服务的采购、实施、成果交付、验收等全流程工作，明确了服务提供方在技术、质量、合规、保密、进度、责任及义务等方面的要求，以确保税务审计应对工作高质量完成。

This technical specification is applicable to the whole process of procurement, implementation, achievement, delivery, and acceptance of the tax special audit agency service for PT. General Energy Bali's fiscal year 2023 – 2025, and clarifies the service provider's requirements in terms of technology, quality, compliance, confidentiality, progress, responsibilities and obligations to ensure the high-quality completion of tax audit response work.

1.2 编制依据 Preparation Basis

1.2.1 相关法律法规 Relevant laws and regulations

印度尼西亚共和国现行企业所得税、预提税（PPh23/26）、土地建筑税等相关税法及最新政策文件。

The current Enterprise Income Tax, Withholding Tax (PPh23/26), Land and Building Tax and other relevant tax laws and the latest policy documents of the Republic of Indonesia.

1.2.2 相关行业标准 Related industry standards

符合印度尼西亚国内税务服务行业及跨境企业税务管理的相关行业标准。

Comply with the relevant industry standards of Indonesia's domestic tax service industry and cross-border enterprise tax management.

1.2.3 企业标准及管理要求 Enterprise management requirements

巴厘通用能源公司内部制定的财务管理、税务管理等相关标准与要求。

Standards and requirements for financial management and tax management formulated internally by PT. General Energy Bali.

1.2.4 相关文件、资料 Relevant documents and materials

巴厘通用能源公司以往年度税务审计相关文件（含审计通知、税款计算底稿、补缴通知、异议申请 / 回复、异议决定等）。

Tax audit-related documents of PT. General Energy Bali in previous fiscal years (including tax audit notices, tax calculation working papers, tax supplementary payment notices, objection applications/replies, objection decisions, etc.).

1.3 技术规范的解释权 Right of Interpretation

本技术规范书由巴厘通用能源公司财务管理部编制并解释，未尽事宜由双方协商确定。

This technical specification is prepared and interpreted by the Financial Management Department of PT. General Energy Bali. Any matters not covered shall be determined by negotiation between the two parties.

2. 工作范围 Working Scope

2.1 项目概述 Project Overview

2.1.1 项目名称 Project name

巴厘通用能源公司税务审计代理服务

Tax Audit Agency Service for PT. General Energy Bali

2.1.2 项目地点 Project location

印度尼西亚巴厘岛省布莱伦县格罗克萨克区塞鲁坎巴旺村（巴厘通用能源公司所在地）

Celukan Bawang Village, Gerokgak District, Buleleng Regency, Bali Province, the Republic of Indonesia (the location of PT. General Energy Bali)

2.1.3 项目背景及目的 Project background and purpose

巴厘通用能源公司 2023-2025 财年税务事项已被印尼税务机关纳入专项审计范围，该专项审计业务跨度长、涉税事项复杂、专业裁定标准严苛，公司面临大额补税、滞纳金征收、合规处罚等多重税务风险。为依法合规推进本次专项审计应对工作，有效防范和化解税务风险，维护公司合法权益，保障经营发展稳定性，特开展本项目。

PT. General Energy Bali's tax matters for fiscal year 2023-2025 have been included in the scope of special audit by the Indonesian tax authorities. The special audit features a long business span, complex tax-related matters and strict professional adjudication standards, and the company is facing multiple tax risks such as large amount of supplementary tax, late fee collection and compliance penalties. This project is carried out to promote the response work of this special audit in accordance with the law and compliance, effectively prevent and resolve tax risks, safeguard the legitimate rights and interests of the company, and ensure the stability of business development.

2.1.4 服务范围 Service scope

包括但不限于公司现有税务状态的系统梳理与合规性评估、印尼最新税务政策的深度解读及影响分析、本次专项审计涉税事项的合规论证与风险识别、税务审计应对策略制定及税务风险后续闭环管理计划编制等全流程税务审计代理服务。

Including but not limited to the whole process of tax audit agency services such as systematic combing and compliance assessment of the company's existing tax status, in-depth interpretation and impact analysis of Indonesia's latest tax policies, compliance demonstration and risk identification of tax-related matters in this special audit, formulation of tax audit response strategies and preparation of follow-up closed-loop management plan for tax risks.

2.2 外委工作内容 Outsourcing Work Content

2.2.1 方案设计、成果编制及交付 Scheme design, achievement compilation and delivery

服务提供方需完成税务审计应对全流程的方案设计、各类报告编制、成果资料整理，并按要求提交印尼版本的纸质及电子成果。

The service provider shall complete the scheme design of the whole process of tax audit response, compilation of various reports, sorting of achievement materials, and submit paper and electronic achievements in the Indonesian version as required.

2.2.2 系统服务与技术支持 Systematic service and technical support

服务提供方应确保税务审计代理服务全流程的专业实施，提供 7×24 小时的税务咨询响应服务，保障公司税务审计应对工作顺利进行。

The service provider shall ensure the professional implementation of the whole process of tax audit agency service, provide 7×24-hour tax consulting response service, and ensure the smooth progress of the company's tax audit response work.

2.2.3 现场服务、沟通对接及培训 On-site service, communication and docking, and training

在公司现场开展税务审计代理相关服务，配合公司与印尼税务机关完成沟通对接、举证说明与专业陈述、协商谈判等工作，并为公司财务人员提供税务专业知识及风险管控培训。

Carry out relevant tax audit agency services at the company's site, cooperate with the company and Indonesian tax authorities to complete communication and docking, evidence presentation and defense, negotiation and other work, and provide tax professional knowledge and risk control training for the company's financial personnel.

3. 技术要求 Technical Requirements

3.1 主要技术指标 Main Technical Indicators

3.1.1 主要技术参数要求 Technical parameter requirements

- (1) 税务文档梳理完整率 100%，税务数据核对准确率 $\geq 99\%$

The completeness rate of tax document combing is 100%, and the accuracy rate of tax data verification is $\geq 99\%$

- (2) 对公司及印尼税务机关的咨询需求响应时间 ≤ 24 小时

The response time to the consulting needs of the company and Indonesian tax authorities is ≤ 24 hours;

- (3) 印尼税务新政策 / 新要求的解读及应对策略调整完成时间 ≤ 5 个工作日

The completion time of interpretation of Indonesia's new tax policies/requirements and adjustment of response strategies is ≤ 5 working days;

- (4) 服务团队需至少配置项目负责人 1 名、印尼税法专家 1 名、资深税务师 2 名、税务分析师 2 名，且全程专职投入。

The service team shall be equipped with at least one project leader, one Indonesian tax law expert, two senior tax accountants and two tax analysts, all of whom shall be fully engaged in the project throughout the whole process.

3.1.2 服务成果性能要求 Performance requirements for service achievements

服务成果需逻辑严谨、内容完整、语言规范，引用法规/政策准确，分析深入；制定的审计应对策略需贴合公司实际经营情况，具备可落地性；税务风险闭环管理计划需明确具体措施、责任节点与时间要求，确保税务风险可防、可控、可追溯。

Service achievements shall be rigorous in logic, complete in content, standardized in language, accurate in citation of laws/policies and in-depth in analysis; the formulated audit response strategies shall be in line with the company's actual business situation and have implementability; the closed-loop management plan for tax risks shall specify specific measures, responsibility nodes and time requirements to ensure that tax risks are preventable, controllable and traceable.

3.1.3 适用服务条件 Applicable service conditions

服务提供方需适应印尼当地的税务监管环境、语言环境及商务沟通习惯，确保在税务审计各阶段突发事项下，仍能高效开展代理服务工作。

The service provider shall adapt to the local tax supervision environment, language environment and business communication habits in Indonesia to ensure that the agency service work can be carried out efficiently in case of unexpected events in all stages of tax audit.

3.2 质量要求 Quality Requirements

3.2.1 服务提供方需满足的质量标准 Quality standards that service providers must meet

严格遵守印度尼西亚共和国相关税法规定、跨境企业海外税务管理相关规范及巴厘通用能源公司制定的财务管理、税务管理质量标准，确保税务审计代理服务工作质量。

Strictly comply with the relevant tax laws of the Republic of Indonesia, relevant norms for overseas tax management of cross-border enterprises, and the quality standards of financial management and tax management formulated by PT. General Energy Bali to ensure the quality of tax audit agency services.

3.2.2 质量验收标准及方法 Quality acceptance standards and methods

基于服务成果的完整性、准确性、合规性、可落地性及服务过程的响应效率、配合度进行验收；验收方式包括资料审核、现场核查、成果演示、专业评审等。

Acceptance shall be carried out based on the completeness, accuracy, compliance and implementability of service achievements, as well as the response efficiency and cooperation of the service process; acceptance methods include data review, on-site inspection, achievement demonstration, professional evaluation, etc.

3.2.3 质保期限及售后服务 Warranty period and after-sales service

服务周期内，服务提供方对其服务质量及成果质量负责；服务周期结束后 3 个月内，为公司提供免费的成果落地指导服务。若出现服务质量问题，需在 24 小时内响应并采取有效措施解决。

During the service period, the service provider shall be responsible for its service quality and achievement quality; within 3 months after the end of the service period, it shall provide free achievement implementation guidance services for the company. In case of service quality problems, it shall respond within 24 hours and take effective measures to solve them.

3.3 服务实施要求 Service Implementation Requirements

3.3.1 服务实施工艺及技术要求 Service implementation technology and technical requirements

服务提供方需按照印尼税务审计流程及本技术规范书要求，分阶段开展税务文档梳理、政策解读、风险识别、策略制定等工作，每阶段工作完成后需提交阶段成果报告，经公司审核通过后方可进入下一阶段。

The service provider shall carry out tax document combing, policy interpretation, risk identification, strategy formulation and other work in stages in accordance with the Indonesian tax audit process and the requirements of this technical specification. After the completion of each stage of work, a stage achievement report shall be submitted, and the next stage can be entered only after the company's review and approval.

3.3.2 服务过程中资料和数据的管理 Management of materials and data in the service process

服务提供方应妥善管理服务过程中涉及的公司税务资料、财务数据、经营信息等全部资料和数据，建立专项档案进行分类归档，定期检查资料完整性，确保数据安全、资料合规。

The service provider shall properly manage all materials and data such as the company's tax materials, financial data and business information involved in the service process, establish a

special file for classification and filing, regularly check the integrity of materials, and ensure data security and material compliance.

3.4 成果验收 Testing and Acceptance

3.4.1 验收方法及合格标准 Acceptance methods and qualification standards

配合公司开展服务成果的验收工作，验收方法遵循税务服务行业标准及企业内部规定，合格标准以满足本技术规范书的技术要求、质量要求及合规性要求为准。

Cooperate with the company to carry out the acceptance of service achievements; the acceptance methods shall comply with the tax service industry standards and internal enterprise regulations, and the qualification standards shall be based on meeting the technical requirements, quality requirements and compliance requirements of this technical specification.

3.4.2 成果报告要求 Achievement report requirements

各阶段及最终服务成果报告需内容完整、数据准确、分析深入，包含工作过程、数据记录、结果分析、策略建议等内容，确保报告真实准确且具备可操作性；所有报告至少需提供印尼语版本，优先提供印尼语、英语双语版本；具备条件的情况下额外提供中文版。

Each stage and the final service deliverable report shall be complete in content, accurate in data and in-depth in analysis, including work process, data records, result analysis, strategic recommendations and other contents, to ensure the report is truthful, accurate and operable. All reports shall be provided in at least the Indonesian version, with priority given to providing both Indonesian and English versions; a Chinese version shall be additionally provided when conditions permit.

3.4.3 验收流程及合格判定标准 Acceptance process and qualification criteria

验收流程按照双方约定执行，分为分阶段验收和最终验收；合格判定标准依据本技术规范书的质量要求、技术指标、服务标准及成果交付要求确定。

The acceptance process shall be implemented in accordance with the agreement between both parties, including phased acceptance and final acceptance; the qualification criteria shall be determined based on the quality requirements, technical indicators, service standards and achievement delivery requirements of this technical specification.

4. 进度要求 Progress Requirements

4.1 总工期要求 Total Service Period Requirements

本项目服务期限自合同签订起，预计需 24 个月。

The service period of this project commences from the date of contract signing and is expected to last for 24 months.

4.2 各阶段时间节点 Time Nodes of Each Stage

4.2.1 第一阶段（3 个月）：前期准备与审计配合

Phase 1 (Three months): Preliminary Preparation & Audit Support

（1）完成 2023-2025 财年税务资料全面梳理

Conduct a comprehensive review of tax materials for fiscal years 2023 – 2025

（2）印尼最新税务政策解读及影响分析

In-depth interpretation and impact analysis of Indonesia's latest tax policies

（3）识别各年度关键涉税风险点，形成风险清单

Identify key tax-related risk points for each fiscal year and compile a risk register

（4）配合 DGT 审计现场工作，准备相关说明及佐证材料

Support on-site audit work by DGT and prepare relevant explanations and supporting documentation

（5）交付物：税务风险评估报告、审计应对工作预案

Deliverables: Tax Risk Assessment Report, Audit Response Work Plan

4.2.2 第二阶段（12 个月）：异议申请与审理沟通

Phase 2 (Twelve months): Objection Filing & Review Communication

(1) 收到 SKP 后，3 个月内提交异议申请

File a written objection within three months upon receipt of the SKP (Tax Assessment Letter)

(2) 准备完整的异理论证材料和证据链

Prepare complete objection argumentation materials and evidence chain

(3) 配合 DGT 异议审理过程中的补充资料要求

Coordinate supplementary document requests during the DGT objection review process

(4) 跟进异议决定，在 12 个月法定时限内取得结果

Follow up on the objection decision, to be obtained within the statutory 12-month timeframe

(5) 交付物：异议申请书、异议阶段论证文件汇编、异议决定分析报告

Deliverables: Objection Application, Compilation of Objection-stage Argumentation Documents, Objection Decision Analysis Report

4.2.3 第三阶段（6 个月）：上诉阶段专业支持

Phase 3 (Six months): Professional Support for Appeal Stage

(1) 异议决定需进一步主张的，在 3 个月内向税务法院提起上诉

File an appeal with the Tax Court within three months if further recourse is warranted following the objection decision

(2) 准备上诉状及证据材料

Prepare the appeal memorandum and evidentiary materials

(3) 参与税务法院书面审理和口头听证

Participate in written proceedings and oral hearings before the Tax Court

(4) 交付物：上诉状、上诉阶段论证文件汇编、庭审准备材料

Deliverables: Appeal Memorandum, Compilation of Appeal-stage Argumentation Documents, Hearing Preparation Materials

4.2.4 第四阶段（3 个月）：结果跟进与闭环管理

Phase 4 (Three months): Outcome Follow-up & Closed-loop Risk Management

(1) 跟进税务法院判决结果

Follow up on the Tax Court judgment

(2) 判决结果分析及后续工作建议（是否申请司法复审）

Analyze the judgment outcome and provide recommendations on next steps (e.g., whether to apply for judicial review)

(3) 税务风险闭环管理计划编制

Develop a closed-loop management plan for tax risks

(4) 项目整体验收

Conduct overall project acceptance

(5) 交付物：最终结果分析报告、税务风险闭环管理计划

Deliverables: Final Outcome Analysis Report, Tax Risk Closed-loop Management Plan

服务提供方应按各阶段时间节点推进工作并交付成果，确保公司税务审计应对工作顺利开展。如因税务机关程序调整等不可抗力因素导致进度变化，双方协商调整。

The service provider shall advance the work and deliver deliverables in accordance with the time nodes of each stage, ensuring the smooth progress of the Company's tax audit response work. If schedule changes occur due to force majeure events such as tax authority procedure adjustments, both parties shall negotiate adjustments.

5. 合规及保密要求 Compliance and Confidentiality Requirements

5.1 合规管理 Compliance Management

5.1.1 服务合规管理要求 Service compliance management requirements

服务提供方应建立并完善税务服务合规管理体系，确保服务全过程符合印尼税法及跨境税务管理相关规范；所有涉税论证、政策解读、策略制定均需精准引用印尼税务机关正式发布的法规、政策文件，确保法律依据充分。

The service provider shall establish and improve a compliance management system for tax services to ensure that the whole service process complies with Indonesian tax laws and relevant norms for cross-border tax management; all tax-related demonstrations, policy interpretations and strategy formulations shall accurately cite the laws, regulations and policy documents officially issued by the Indonesian tax authorities to ensure sufficient legal basis.

5.1.2 突发事件应对要求 Requirements for responding to unexpected events

制定全面的税务审计突发事件应急预案，以应对印尼税务机关审计流程调整、政策变更、强制征收等潜在突发事件，并定期与公司开展预案演练。

Formulate a comprehensive emergency plan for unexpected tax audit events to respond to potential unexpected events such as audit process adjustment, policy change and compulsory collection by the Indonesian tax authorities, and conduct plan drills with the company on a regular basis.

5.2 保密管理 Confidentiality Management

5.2.1 保密管理要求 Confidentiality management requirements

服务提供方需与公司签订正式《保密协议》，对工作过程中接触到的公司税务数据、财务信息、经营资料、审计文件等商业秘密承担永久保密责任；未经公司书面许可，不得向任何第三方泄露相关信息，亦不得将公司资料用于本次服务以外的任何用途。

The service provider shall sign a formal Confidentiality Agreement with the company and bear permanent confidentiality responsibility for the company's tax data, financial information, business materials, audit documents and other trade secrets accessed in the work process; without the company's written permission, it shall not disclose relevant information to any third party, nor use the company's materials for any purpose other than this service.

5.2.2 涉密资料管理要求 Requirements for the management of confidential materials

服务结束后，服务提供方需按公司要求返还或销毁全部涉密纸质资料，对电子涉密数据做永久脱敏处理；建立涉密资料管理台账，确保涉密资料全程可追溯。

After the end of the service, the service provider shall return or destroy all confidential paper materials in accordance with the company's requirements, and conduct permanent desensitization treatment on electronic confidential data; establish a management ledger for confidential materials to ensure the whole-process traceability of confidential materials.

5.3 服务人员资质及培训要求 Service Personnel Qualifications and Training Requirements

服务人员须具备相应的税务专业资质和技能，项目负责人需持有印尼税务执业证或同等专业资质，印尼税法专家需为印尼当地税务师；所有服务人员上岗前需接受印尼税务政策、公司税务情况及保密协议的专业培训，熟悉税务审计代理服务的工作流程及操作规范。

Service personnel must possess the appropriate tax professional qualifications and skills. The project leader shall hold an Indonesian Tax Practitioner License or equivalent professional

qualifications, and Indonesian tax law experts must be local Indonesian tax practitioners. All service personnel must undergo professional training on Indonesian tax policies, the company's tax situation, and non-disclosure agreements (NDAs) before taking up their posts, and be familiar with the workflow and operational standards for tax audit agency services.

5.4 投标人资质要求 Bidder Qualification Requirements

5.4.1 资质要求 Qualification requirements

服务提供方应为在印度尼西亚共和国合法注册并有效存续的企业法人，持有印尼税务总局（DGT）认可的税务咨询/代理服务执业资质，具备开展税务审计代理服务的法定资格。

The service provider shall be a legal entity duly registered and validly existing in the Republic of Indonesia, hold a tax consulting/agency service practicing qualification recognized by the Indonesian Directorate General of Taxes (DGT), and possess the legal eligibility to carry out tax audit agency services.

5.4.2 业绩要求 Performance requirements

服务提供方应具有 5 年以上税务咨询或税务代理服务从业经验。近 3 年内应无重大违法违规记录，未被印尼税务机关或其他监管机构列入黑名单或给予行政处罚，无尚未了结的重大诉讼或仲裁案件。

The service provider shall have no less than five years of experience in tax consulting or tax agency services. Within the past three years, the service provider shall have no records of major violations of laws or regulations, shall not have been blacklisted or subject to administrative penalties by the Indonesian tax authorities or other regulatory agencies, and shall have no major pending litigation or arbitration cases.

5.4.3 响应要求 Response requirements

服务提供方应在印度尼西亚境内设有固定办公机构，具备本地化的税务服务团队及沟通协调能力，能够及时响应公司现场服务需求。

The service provider shall maintain a fixed office in Indonesia, possess a localized tax service team with communication and coordination capabilities, and be able to respond promptly to the company's on-site service needs.

6. 违约责任 Liability for Breach of Contract

6.1 进度违约责任 Liability for Progress Breach

若服务提供方未按合同约定的时间节点完成服务工作及成果交付，每逾期 1 日，需向巴厘通用能源公司支付总服务费用 0.5% 的违约金；逾期超过 15 日的，巴厘通用能源公司有权解除合同，并要求服务提供方退还已支付费用且赔偿因此造成的全部损失。

If the service provider fails to complete the service work and achievement delivery according to the time nodes specified in the contract, it shall pay a penalty of 0.5% of the total service fee to PT. General Energy Bali for each day of delay; if the delay exceeds 15 days, PT. General Energy Bali has the right to terminate the contract and require the service provider to refund the paid fee and compensate for all losses caused thereby.

6.2 质量违约责任 Liability for Quality Breach

若服务工作或交付成果未达到本技术规范书约定的质量标准，服务提供方需无偿整改直至符合标准；若因服务质量问题造成公司税务风险扩大、产生经济损失或声誉损害的，服务提供方需承担全部赔偿责任。

If the service work or delivered achievements fail to meet the quality standards agreed in this technical specification, the service provider shall rectify free of charge until the standards are met; if the company's tax risks are expanded, economic losses or reputation damage are caused due to service quality problems, the service provider shall bear all compensation responsibilities.

7. 争议解决 Dispute Resolution

合同履行过程中若发生争议，双方应首先通过友好协商解决；协商不成的，争议提交巴厘通用能源公司所在地有管辖权的法院诉讼解决。

If a dispute arises during the execution of the contract, both parties must first resolve it through amicable consultation. If consultation fails to resolve the dispute, the dispute shall be submitted to the court with jurisdiction at the location of PT. General Energy Bali for litigation.

8. 其他要求 Other Requirements

8.1 文件提交要求 Document Submission Requirements

服务提供方需按本技术规范书约定的时间节点向巴厘通用能源公司提交阶段成果报告、最终成果报告及相关支撑资料；每周提交工作周报，汇报工作进展、成果、问题及下一步计划；每月提交工作月报，总结月度服务工作情况。所有提交文件需详细准确、签章齐全。

The service provider shall submit the phase achievement report, final achievement report and relevant supporting materials to PT. General Energy Bali in accordance with the time nodes agreed in this technical specification; submit a weekly work report to report work progress, achievements, problems and the next plan; submit a monthly work report to summarize the monthly service work. All submitted documents shall be detailed, accurate and fully signed and sealed.

8.2 其他附加条款 Other Additional Terms

(1) 未经巴厘通用能源公司书面事先同意，服务提供方不得将本项目相关的任何权利和义务转让给第三方。

Without prior written consent from PT. General Energy Bali, the service provider shall not transfer any rights and obligations regarding this project to any third party.

(2) 服务提供方不得随意更换服务团队核心成员，若需更换，需提前 15 个工作日内向公司提交书面申请，说明更换理由及新成员资质，经公司书面同意后方可更换。

The service provider shall not arbitrarily replace the core members of the service team. If replacement is necessary, a written application shall be submitted to the company 15 working

days in advance, stating the reasons for replacement and the qualifications of the new members, and the replacement can only be made with the company's written consent.

(3) 本次服务产生的全部交付成果的知识产权均归巴厘通用能源公司所有，服务提供方不得擅自使用、复制或传播。

The intellectual property rights of all delivered achievements generated from this service shall be owned by PT. General Energy Bali, and the service provider shall not use, copy or disseminate them without permission.