

ELA-WW 公司設立後四大法遵領域

ELA-WW Four Major Regulatory Compliance Areas Post-Incorporation

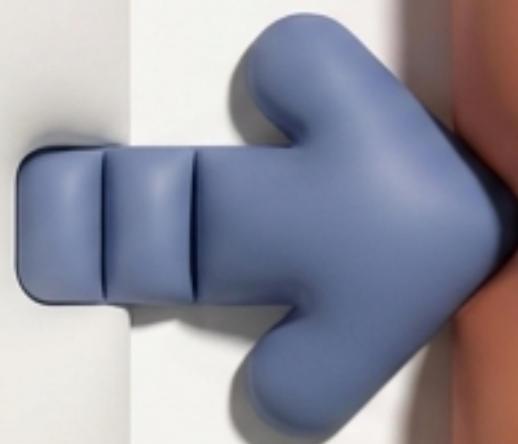


跨國企業的 48 種法遵檢核矩陣

The 48-Scenario Compliance Matrix for Multinational Enterprises

租稅實體 Tax Calculation

- 課稅對象 (What to tax)
- 稅基與稅率 (Base & Rate)
- 應繳金額 (How much to pay)



稅捐稽徵 Tax Administration

- 申報方式 (How to file)
- 繳納時限 (When to pay)
- 申報機關 (Which authority)

漏報或逾期申報將面臨重罰，
即便稅額計算正確。



4 大領域
4 Areas

4 種方向
4 Directions

3 種時序
3 Timings

48 種情境
48 Scenarios

每個國家專屬的基礎檢核矩陣
The Foundational Diagnostic Matrix per Country.

維度一：四大財稅與 薪資法遵領域

Dimension 1: Four Major
Compliance Areas.

最高頻率與最大金額的
日常營運核心

The core daily operations with
the highest frequency and
financial impact.



營業稅與消費稅

VAT, GST & Sales Tax



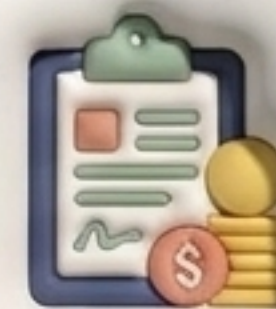
企業所得稅

Corporate Income Tax - CIT



個人所得稅

Personal Income Tax - PIT



薪資與社會福利

Payroll & Social Welfare

維度二：四種交易收付方向

Dimension 2: Four Payment Directions.



診斷矩陣：四種方向的檢查重點

Diagnostic Matrix: Key Checkpoints by Direction.

境內收款 (IR)：是否應稅？由誰開立發票？

Taxable locally? Who issues the invoice?

境內支付 (IP)：憑證是否合法？是否需扣繳？

Legitimate receipts? Withholding tax needed?

收自境外 (OR)：是否為零稅率出口？外國稅款可否抵免？

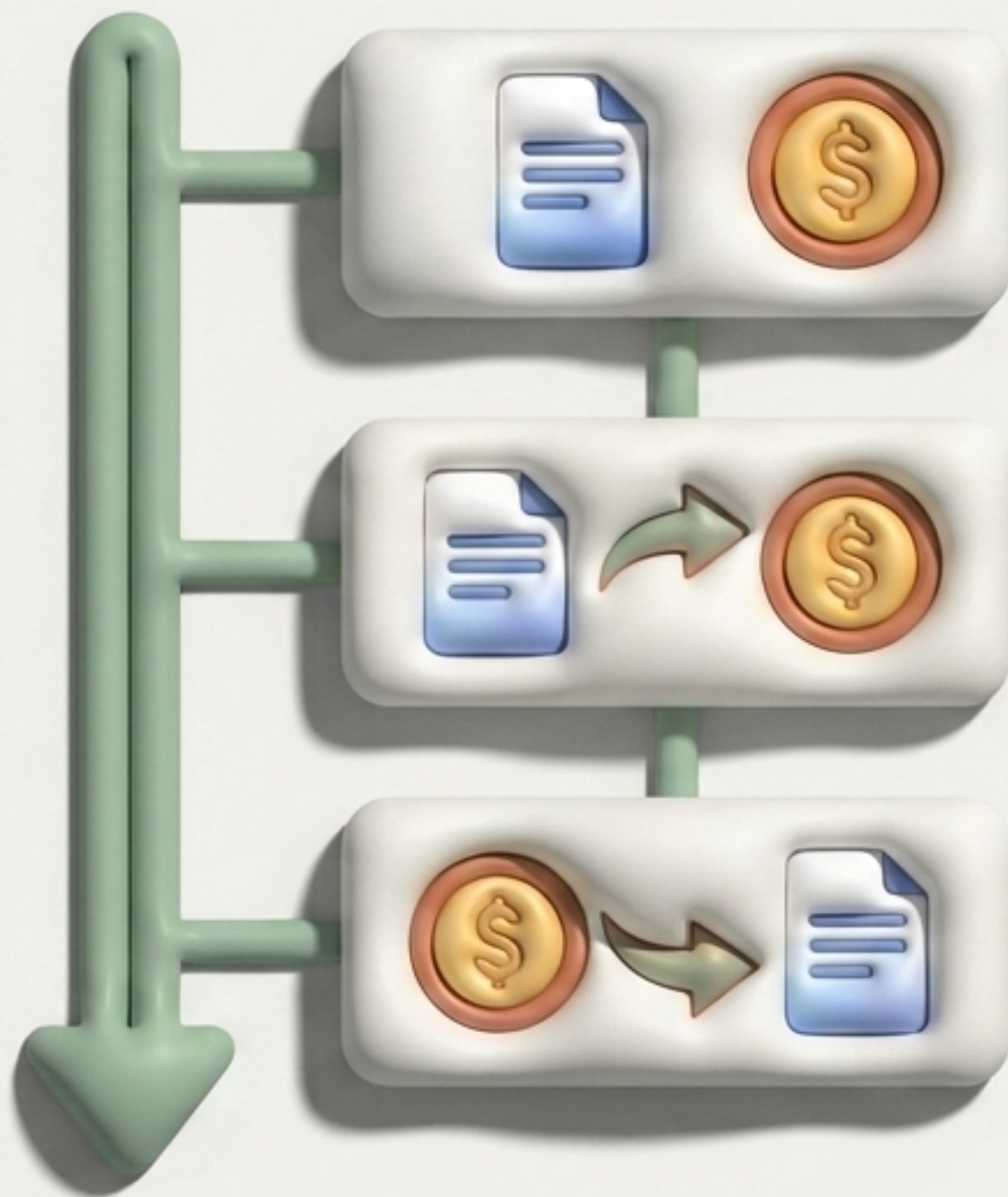
Zero-rated export? Foreign tax credits applicable?

支付境外 (OP)：境外服務是否反向課稅？是否適用租稅協定？

Reverse charge on services? Tax treaties applicable?

維度三：資訊流與資金流的三種時序

Dimension 3: Three Timings of Info & Fund Flows.



同時完成 / Simultaneous

申報與繳款於同一法定期間完成

Filing and payment completed in the same statutory period.

資訊流在前，資金流在後 / Info First -> Funds Later

先送出申報資料，政府核算後繳納

File data first, pay after government assessment.

資金流在前，資訊流在後 / Funds First -> Info Later

先扣繳或預繳稅款，隨後申報明細

Withhold or prepay first, file details later.

揭曉 48 種基礎檢核情境

Revealing the 48 Foundational Scenarios.



- 這是一份防漏清單，並非 48 種獨立稅目。

This is a preventative checklist, not 48 separate taxes.

- 部分網格可能免稅、零稅率或無扣繳義務。

Some grids may be tax-exempt, zero-rated, or have no withholding obligations.

- 目的在於確保毫無遺漏。

The goal is absolute zero-omission compliance.

每個情境的三個執行層次

The Three Execution Layers of Every Scenario.





最終產出：稅務日曆控管

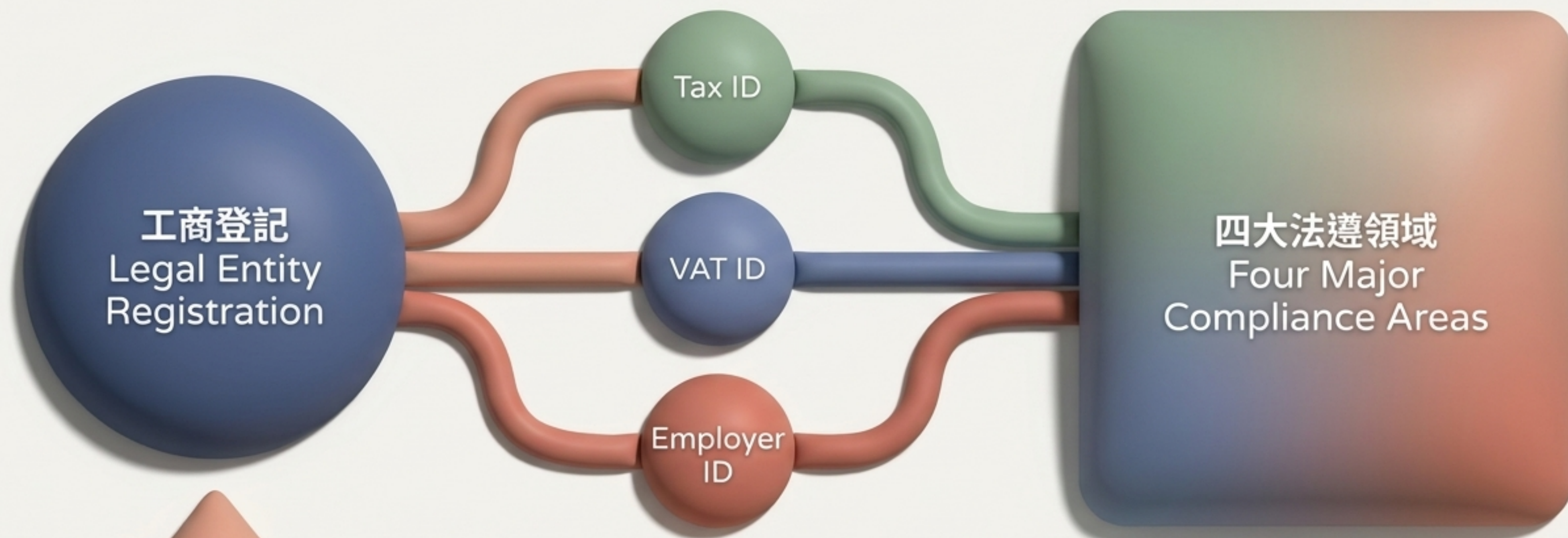
Ultimate Output: Tax
Calendar Control

稅務日曆不僅是日期表，更是
企業的「內部控制制度」。

The Tax Calendar is not just a
schedule; it is an Internal
Control System.

關鍵配套：工商登記的角色

Prerequisite: The Role of Corporate Registration.



政府必須辨識法律主體以歸屬稅款，工商登記是法遵得以執行的基礎。

Governments must identify legal entities to attribute taxes. Registration is the engine that powers compliance.

實務應用：跨境服務案例

Real-World Application: Cross-Border Services.



AI 賦能國際法遵

Supercharging Global Compliance with AI.



AI 需要明確的結構才能精準運作。

AI needs explicit structure to function accurately.

輸入：ELA 結構化提示詞（4大領域，4種方向，3種時序）

Input: Structured ELA Prompts (4 Areas, 4 Directions, 3 Timings).

輸出：完整的 48 格檢查矩陣與稅務日曆草稿

Output: Complete 48-grid matrix and Tax Calendar draft.

永輝法遵方法論

The Evershine Compliance Methodology.



全球布點與一站式服務

Global Reach & One-Stop Service.

20+ 國家
20+ Countries



50+ 城市
50+ Cities

雙語一站式服務
Bilingual One-Stop Service

透過 ELA 矩陣，讓跨國法遵化繁為簡。
Simplify global compliance through the ELA Matrix.

BPO & AIS Portals Access: 登入永輝雲端系統 / Log in to Evershine Cloud Systems.