Tax on Income (ToI) - 2026

Helping You File with Confidence and Defend with Evidence

Why ToI Matters

Tax on Income is one of the most scrutinised taxes by the General Department of Taxation (GDT). Errors in ToI calculation, documentation, or incentive application can lead to significantly additional tax, penalties, and prolonged audits.

KPMG helps companies get ToI right first time and stay audit ready.

Common errors in ToI calculation

- Incorrect assessment of tax incentives
- Incorrect treatment of taxable income period
- Over-claimed deductible expenses and expenses subject to deduction limitation rules
- Insufficient supporting documents for expenses
- Unclear/incorrect documentation related to cross-border transactions
- Inappropriate allocation of expenses among related parties
- Incorrect claim of expenses within related parties
- Incorrect claim of tax losses carried forward
- Incorrect claim of interest expenses or interest expenses carried forward
- Incorrect claim for capital allowance (i.e. tax depreciation)

How KPMG can support

We provide end-to-end ToI compliance and risk management support, tailored to your business:

1. ToI preparation and review, including e-filing support
2. Post filing review with tax risk identification and mitigation
3. Deferred tax and ToI provision calculation
4. Review of tax incentives and confirmation of applicable tax rates
5. Multiple QIP projects and QIP/non QIP cost allocation review
6. Historical ToI review and amend declarations support
7. Related party transaction review and transfer pricing documentation
8. Practical ToI compliance training and documentation guidelines

Why KPMG

Technical Strength. Practical Insight. Defensible Positions.

- **Protect your business** by ensuring accurate and compliant ToI declarations.
- **Reduce future disputes** through early identification and correction of tax risks.
- **Work with industry focused** teams who understand your commercial realities.
- Leverage extensive experiences supporting companies through **GDT reviews, audits, and dispute resolution process**.

Our Commitment

We help you move beyond compliance towards confidence, clarity, and control over your tax position.

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