

The FrankMar Control Table — URA's 22 Focus Areas, FY 2026/27

Derived from URA's Public Notice of 7 September 2026 (Domestic Taxes Compliance Improvement Plan). For each risk area we show the mismatch URA can run automatically across its systems, and the one control & piece of evidence that keeps you safe. Treat the last column as your checklist.

#	URA risk area	The mismatch URA can run	Your control & evidence to keep
1	Opening/closing stock variances in LED returns	Month-on-month LED stock movements that don't tie	Reconcile LED stock to physical counts; keep stock cards & count sheets
2	Overstated damages in LED returns	Damage claims high vs sector/history	Approve & document every write-off; keep disposal/destruction evidence
3	Stock variance: trading account vs balance sheet	Closing stock in P&L $\neq$ stock in balance sheet	Tie the trading account to the balance sheet before filing
4	Over-claimed excise on converted excisable goods	Excise claimed exceeds goods actually converted	Keep conversion/production records supporting each excise claim
5	ASYCUDA exports differ from VAT exports	Customs export values $\neq$ VAT return exports	Reconcile ASYCUDA to VAT monthly; log every reconciling item
6	Overstated cost of sales	COS out of line with purchases/margins	Support COS with purchase records; review gross-margin trend
7	Inconsistent retained earnings brought forward	Opening equity $\neq$ prior-year audited closing	Roll forward equity; document any prior-year adjustments
8	Employers not registered for PAYE	Staff costs present but no PAYE account	Register for PAYE; confirm all payrolled staff are captured
9	Overstated trade payables	Payables balance unsupported by supplier records	Reconcile payables to supplier statements; clear stale balances
10	Expenses on assets not on the balance sheet	Fuel/repairs/insurance on assets you don't own	Match claimed expenses to the fixed-asset register
11	ASYCUDA exports differ from income tax sales	Customs exports $\neq$ sales in the income tax return	Reconcile exports across customs, VAT and income tax
12	Stock levels can't support declared sales	Sales too high for the stock on record	Ensure stock records can account for reported sales volumes
13	High manufacturer input-output ratios	Inputs high relative to outputs vs sector norm	Track yield/wastage; be ready to explain where inputs went
14	Under-declared PAYE by secondary employers	Second-job/director pay not fully taxed	Capture all employers; apply correct PAYE on secondary income
15	Mispricing of related-party goods	Group purchase/sale prices off arm's length	Keep a current transfer-pricing analysis for related-party goods
16	Undeclared WHT on international/foreign transactions	Foreign payments made without WHT	Deduct & remit WHT on time; support any treaty relief
17	VAT value $\neq$ LED-derived excise-inclusive value	VAT taxable value inconsistent with excise value	Align VAT taxable values with LED/excise workings
18	Undeclared WHT on professional & management fees	Service fees paid without WHT	Withhold on professional/management fees; keep proof of payment
19	Non-issuance of EFRIS receipts / weak EFRIS use	Sales without EFRIS receipts; EFRIS $\neq$ returns	Receipt every sale on EFRIS; align EFRIS stock with physical stock
20	DTS-stamped quantities $\neq$ declared sales/production	Digital Tax Stamp counts don't match output	Reconcile DTS activations to production and sales
21	Unclassified amounts under 'Other expenses'	Large 'Other expenses' line in the return	Break 'Other expenses' into proper classifications
22	Excessive related-party payments	Management fees/royalties shifting profit out	Evidence services were received; keep intercompany agreements